

Disclosure Statement Pursuant to the Pink Basic Disclosure Guidelines

Rogue Station Companies, Inc.

1201 Orange Street, Suite 1201
Wilmington, DE 19899-0511

307-381-0237
www.roquestation.co
info@roquestation.co
No Code

Quarterly Report

For the period ending June 30, 2023 (the "Reporting Period")

Outstanding Shares

The number of shares outstanding of our Common Stock was:

155,583,086 as of June 30, 2023

154,540,086 as of December 31, 2022

Shell Status

Indicate by check mark whether the company is a shell company (as defined in Rule 405 of the Securities Act of 1933, Rule 12b-2 of the Exchange Act of 1934 and Rule 15c2-11 of the Exchange Act of 1934):

Yes: ☐ No: ☒

Indicate by check mark whether the company's shell status has changed since the previous reporting period:

Yes: ☐ No: ☒

Change in Control

Indicate by check mark whether a Change in Control¹ of the company has occurred over this reporting period:

Yes: ☐ No: ☒

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

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

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

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

Pursuant to the Board resolution dated December 29, 2022, the Company's Board of Directors decided to use going forward the former name of the Company, Rogue Station Companies, Inc. Accordingly, the annual consolidated financial statements of the Company for the year ended December 31, 2022, have been prepared in the name of Rogue Station Companies, Inc.

Rogue Station Companies, Inc. changed its name to Everdime, Inc. effective February 22, 2022. The Company submitted a Rule 6490 Notice of Other Corporate Event to FINRA shortly after approval of the name change but it has not yet been cleared. The Board decided to abandon the name change and use of Rogue Station Companies Inc as it was previously known.

NX Uranium Co. changed its name to Rogue Station Companies, effective May 7, 2019.

NX Capital Co changed its name to NX Uranium, Inc. effective September 29, 2014.

The Company was formed in Delaware on June 11, 2013, under the name NX Capital Co., as a wholly owned subsidiary of NexHorizon Communications, Inc. for purposes of effecting a reorganization under Section 251(g) of the Delaware General Corporations Law. These provisions permit the formation of holding companies and permit forward triangular Parent-Sub mergers for such purposes. Effective July 30, 2013, the Company, NexHorizon and another newly formed, wholly owned subsidiary, Neh2013, Inc., entered into a plan of merger and reorganization: NexHorizon was merged into Neh2013, and the shareholders of NexHorizon received shares of NX Capital on a one-for-one basis. Following the transaction, NX Capital was the survivor, and Neh2013 was its sole subsidiary (NexHorizon was dissolved by merger). Neh2013 was sold to a third-party, and NX Capital's shares commenced trading OTC under the symbol NXCP.

The state of incorporation or registration of the issuer and of each of its predecessors (if any) during the past five years; Please also include the issuer's current standing in its state of incorporation (e.g. active, default, inactive):

The Company was formed in Delaware and is active and in good standing.

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

None.

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

None.

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

Rogue Station Companies, Inc.
P.O. Box 511
1201 Orange Street, Suite 1201
Wilmington, DE 19899-0511

The address(es) of the issuer's principal place of business:

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

Rogue Station Companies, Inc.
Everdime Technologies, Inc.
1309 Coffeen Ave, Suite 3590
Sheridan, WY 82801

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

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

2) Security Information

Transfer Agent

Name: Standard Registrar & Transfer Co., Inc.
Phone: 801-571-8844
Email: brandy@standardregistrar.com
Address: 400 E 400 South, Salt Lake City, UT 89111

Publicly Quoted or Traded Securities:

The goal of this section is to provide a clear understanding of the share information for its publicly quoted or traded equity securities. Use the fields below to provide the information, as applicable, for all outstanding classes of securities that are publicly traded/quoted.

Trading symbol:	RGST
Exact title and class of securities outstanding:	Common Stock
CUSIP:	775367105
Par or stated value:	\$0.0001
Total shares authorized:	250,000,000 as of date: 1/25/23
Total shares outstanding:	155,583,086 as of date: 6/30/23
Total number of shareholders of record:	388 as of date: 6/30/23

All additional class(es) of publicly quoted or traded securities (if any):

Trading symbol:	_____
Exact title and class of securities outstanding:	_____
CUSIP:	_____
Par or stated value:	_____
Total shares authorized:	_____ as of date: _____
Total shares outstanding:	_____ as of date: _____
Total number of shareholders of record:	_____ as of date: _____

Other classes of authorized or outstanding equity securities:

The goal of this section is to provide a clear understanding of the share information for its other classes of authorized or outstanding equity securities (e.g. preferred shares). Use the fields below to provide the information, as applicable, for all other authorized or outstanding equity securities.

Exact title and class of the security:	Preferred Stock
CUSIP (if applicable):	N/A
Par or stated value:	\$0.0001
Total shares authorized:	25,000,000 as of date: 1/25/23
Total shares outstanding (if applicable):	0 as of date: 6/30/23
Total number of shareholders of record (if applicable):	0 as of date: 6/30/23

Security Description:

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

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

Each common share has one vote for all matters requiring such a vote.

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

One share is convertible into one common share.

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

None.

4. **Describe any material modifications to the rights of holders of the company's securities that have occurred over the reporting period covered by this report.**

None.

3) Issuance History

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

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

A. Changes to the Number of Outstanding Shares

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

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

Shares Outstanding as of Second Most Recent Fiscal Year End:			*Right-click the rows below and select "Insert" to add rows as needed.						
<u>Opening Balance</u>									
Date <u>12/31/20</u> Common: <u>31,579,098</u> Preferred: <u>4,763,500</u>									
Date of Transaction	Transaction type (e.g., new issuance, cancellation, shares returned to treasury)	Number of Shares Issued (or cancelled)	Class of Securities	Value of shares issued (\$/per share) at Issuance	Were the shares issued at a discount to market price at the time of issuance? (Yes/No)	Individual/ Entity Shares were issued to. *You must disclose the control person(s) for any entities listed.	Reason for share issuance (e.g. for cash or debt conversion) - OR- Nature of Services Provided	Restricted or Unrestricted as of this filing.	Exemption or Registration Type.
10/19/2021	New Issuance	(1,500,000)	Common	.38	Yes	Robert Keeler	Services	Restricted	4(a)(2)
11/10/2021	New Issuance	1,800,000	Common	.13	No	Gary Bryant Newport Capital Inc.	Services (IB)	Restricted	4(a)(2)
11/10/2021	New Issuance	800,000	Common	.13	No	Michelle Sheriff Westgrove Partners LLC	Services (IB)	Restricted	4(a)(2)

11/11/2021	New Issuance	474,299	Common	.085	Yes	Charles Stidham South beach Live, Inc.	Debt Conversion	Restricted	4(a)(2)
11/11/2021	New Issuance	136,146	Common	.027	Yes	Michelle Sheriff Westgrove Partners LLC	Debt Conversion	Restricted	4(a)(2)
11/12/2021	New Issuance	283,332	Common	.13	No	Barbara Altbaum	Preferred share conversion	Restricted	4(a)(2)
11/12/2021	New Issuance	34,233	Common	.13	No	Steven Butler First United Bank and Trust	Preferred share conversion	Restricted	4(a)(2)
11/16/2021	New Issuance	1,500,000	Common	.13	No	John Conroy	Services (O/D)	Restricted	4(a)(2)
12/03/2021	New Issuance	49,692,794	Common	.0001	Yes	Sandor Miklos	Acquisition	Restricted	4(a)(2)
12/03/2021	New Issuance	11,042,843	Common	.0001	Yes	Simon Smith	Acquisition	Restricted	4(a)(2)
12/03/2021	New Issuance	33,128,530	Common	.0001	Yes	Sandor Miklos Homeowners Direct, Inc.	Acquisition	Restricted	4(a)(2)
12/03/2021	New Issuance	3,312,853	Common	.0001	Yes	Igor Sevic Brookside Investments Ltd	Acquisition	Restricted	4(a)(2)
12/03/2021	New Issuance	7,729,990	Common	.0001	Yes	Michael Zawada 1373132 Ontario, Inc.	Acquisition	Restricted	4(a)(2)
12/03/2021	New Issuance	5,521,422	Common	.0001	Yes	Scott Bell Bexmart Ventures	Acquisition	Restricted	4(a)(2)
05/28/2022	New Issuance	7,254,546	Common	.0001	No	Randy Clark, COO SRAX, Inc.	Marketing Services	Restricted	4(a)(2)
07/21/2022	New Issuance	1,000,000	Common	.0001	No	Tom Fry Freeman United Limited Partnership	Marketing Services	Restricted	4(a)(2)
07/21/2022	New Issuance	750,000	Common	.0001	No	Gary Bryant Newport Capital Consultants, Inc.	Marketing Services	Restricted	4(a)(2)
02/17/2023	New Issuance	1,043,000	Common	.001	Yes	Grant Mackenzie	Service (O/D)	Restricted	4(a)(2)
Shares Outstanding on Date of This Report:									
Ending Balance:									
Date 06/30/2023 Common: 155,583,086									
Preferred: 0									

Example: A company with a fiscal year end of December 31st, in addressing this item for its Annual Report, would include any events that resulted in changes to any class of its outstanding shares from the period beginning on January 1, 2021 through December 31, 2022 pursuant to the tabular format above.

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

Prior to but in connection with the Everdime Technologies Acquisition, the shareholders of Series A Preferred Stock voted to convert their stock to common on a 1 to 1 ratio as defined in the Designation of Series A. Subsequently, the

Designation of Series A was revoked resulting in a total authorization of 25 million shares of Preferred Stock with no shares outstanding.

A total of 110,428,432 shares of common stock were issued to the shareholders of Everdime Technologies, in exchange for 100% of their shares in Everdime Technologies. The balance of the shares were issued in exchange for convertible debt and in satisfaction of investment banking/consulting and employment agreements.

B. Promissory and Convertible Notes

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

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

Date of Note Issuance	Outstanding Balance (\$)	Principal Amount at Issuance (\$)	Interest Accrued (\$)	Maturity Date	Conversion Terms (e.g. pricing mechanism for determining conversion of instrument to shares)	Name of Noteholder. *You must disclose the control person(s) for any entities listed.	Reason for Issuance (e.g. Loan, Services, etc.)
-----------------------	--------------------------	-----------------------------------	-----------------------	---------------	--	--	---

4.) Issuer's Business, Products and Services

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

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

Rogue Station Companies Inc is a Web3 centric holding company. The company has a 3-part focus: 1. Enhance shareholder value. 2. Revenue Growth 3. Acquisitions. Its operating entity is the wholly owned subsidiary Everdime Technologies Inc. Everdime Technologies, Inc. is a multi-disciplinary Web3 technology innovator, with a current emphasis on providing AI, tokens and NFTs integration to small and medium size enterprises (SME) to help organizations monetize social networks, increase efficiencies and reduce costs. It is pre revenue stage with proof of concept unique and novel applications created in house as its valuable Intellectual Property, including technologies and a suite of applications that provide infrastructure for the integration of blockchain, NFTs and Artificial Intelligence.

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

RGST, Inc. owns 100% of the shares of Everdime Technologies, Inc., a Wyoming corporation, which were acquired in its Change of Control transaction during 2021. RGST, Inc. serves as a parent company for the operating subsidiary.

C. Describe the issuers' principal products or services.

Services relating to the creation of cryptocurrency, NFTs and other digital assets; integration of blockchain and AI, Chat GI.

5) Issuer's Facilities

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

In responding to this item, please clearly describe the assets, properties or facilities of the issuer, give the location of the principal plants and other property of the issuer and describe the condition of the properties. If the issuer does not have complete ownership or control of the property (for example, if others also own the property or if there is a mortgage on the property), describe the limitations on the ownership.

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

The Company maintains virtual offices in Wyoming and shares a physical office in Providenciales, Turks & Caicos with its principal officer, Sandor Miklos, who provides such space at no charge to the Company. The Company's assets include a package of technology acquired from Homeowner's Direct, Inc., and include the following:

Technologies including method and means of interacting with blockchains, related microservices in C#, related mobile and desktop applications including but limited to the following.

- a) Blockchain development in EOS, Solana Ethereum, and related coding,
- b) Security and logon, and data transmission,
- c) Uploading photos, video, audio,
- d) Transmission of data and video
- e) Database management
- f) Social media integration,
- g) Auto hot wallet creation,
- h) Fee payment processes Back-end technology code as it relates to the above, Support to transfer all above and related code software. Domain names including Everdime.com, Everdime.io, eDime.io, ESkillNft.com, front-end design and websites.

6) Officers, Directors, and Control Persons

Using the table below, please provide information, as of the period end date of this report, regarding any officers, or directors of the company, individuals or entities controlling more than 5% of any class of the issuer's securities, or any person that performs a similar function, regardless of the number of shares they own. **If any insiders listed are corporate shareholders or entities, provide the name and address of the person(s) beneficially owning or controlling such corporate shareholders, or the name and contact information (City, State) of an individual representing the corporation or entity in the note section.**

Include Company Insiders who own any outstanding units or shares of any class of any equity security of the issuer.

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

Names of All Officers, Directors and Control Persons	Affiliation with Company (e.g. Officer Title /Director/Owner of more than 5%)	Residential Address (City / State Only)	Number of shares owned	Share type/class	Ownership Percentage of Class Outstanding	Names of control person(s) if a corporate entity
Sandor Miklos	Sole Officer and Director	Toronto, Ontario	49,692,794	Common	31.940	
Grant Mackenzie	Director	Thornbury, Ontario	1,043,000	Common	0.670	
Homeowners Direct, Inc.	Owner	Lewes, DE	33,128,530	Common	21.293	Sandor Miklos President 165 W Ridge Dr Thornbury ON N0H 2P0
Simon Smith	Owner	Chiang Mai, Thailand	11,042,843	Common	7.098	
Brookside Investments Ltd	Owner	Owen Sound, Ontario	8,312,853	Common	5.343	Igor Sevic President Unit A210 Regent Village, Grace Bay Rd, Providenciales, Turks and Caicos Islands
Cede & Co	Owner	Jersey City, NJ	10,271,121	Common	6.602	

7) Legal/Disciplinary History

A. Identify whether any of the persons or entities listed above have, in the past 10 years, been the subject of:

1. A conviction in a criminal proceeding or named as a defendant in a pending criminal proceeding (excluding traffic violations and other minor offenses);

None

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

None

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

None

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

None

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

None

8) Third Party Service Providers

Provide the name, address, telephone number and email address of each of the following outside providers. You may add additional space as needed.

Securities Counsel (must include Counsel preparing Attorney Letters).

Name: Lloyd E. Ward
Firm: Ward Legal Group PLLC
Address 1: 12801 N Central Expy., Ste 460
Address 2: Dallas, TX 75243
Phone: 214-736-1846
Email: paralegal@wardlegalus.com

Accountant or Auditor

Name: Carol Beere
Firm: Green Stone Group Holdings LLC
Address 1: 2500 Brighton Dam Rd
Address 2: Brookeville, MD 20833
Phone: 443-745-6619
Email: carolb444@hotmail.com

Investor Relations

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

All other means of Investor Communication:

Twitter: _____
Discord: _____
LinkedIn: _____
Facebook: _____
[Other] _____

Other Service Providers

Provide the name of any other service provider(s) **that assisted, advised, prepared, or provided information with respect to this disclosure statement.** This includes counsel, broker-dealer(s), advisor(s), consultant(s) or any entity/individual that provided assistance or services to the issuer during the reporting period.

Name: _____
Firm: _____
Nature of Services: _____
Address 1: _____
Address 2: _____
Phone: _____
Email: _____

9) Financial Statements

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

- ☐ IFRS
☒ U.S. GAAP

B. The following financial statements were prepared by (name of individual)²:

Name: Sandor Miklos
Title: President
Relationship to Issuer: Majority owner

Describe the qualifications of the person or persons who prepared the financial statements: Prior experience in business and filings for public companies. Also consults with accountants for proper presentation.

Provide the following financial statements for the most recent fiscal year or quarter. For the initial disclosure statement (qualifying for Pink Current Information for the first time) please provide reports for the two previous fiscal years and any subsequent interim periods.

- a. Audit letter, if audited;
- b. Balance Sheet;
- c. Statement of Income;
- d. Statement of Cash Flows;
- e. Statement of Retained Earnings (Statement of Changes in Stockholders' Equity)
- f. Financial Notes

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

10) Issuer Certification

Principal Executive Officer:

The issuer shall include certifications by the chief executive officer and chief financial officer of the issuer (or any other persons with different titles but having the same responsibilities) in each Quarterly Report or Annual Report.

The certifications shall follow the format below:

I, Sander Miklos certify that:

1. I have reviewed this Disclosure Statement for Rogue Station Companies, Inc.;
2. Based on my knowledge, this disclosure statement does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this disclosure statement; and
3. Based on my knowledge, the financial statements, and other financial information included or incorporated by reference in this disclosure statement, fairly present in all material respects the financial condition, results of operations and cash flows of the issuer as of, and for, the periods presented in this disclosure statement.

July 17, 2023

/s/Sander Miklos

Sander Miklos, President

Principal Financial Officer:

I, Sandor Miklos certify that:

1. I have reviewed this Disclosure Statement for Rogue Station Companies, Inc.;
2. Based on my knowledge, this disclosure statement does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this disclosure statement; and
3. Based on my knowledge, the financial statements, and other financial information included or incorporated by reference in this disclosure statement, fairly present in all material respects the financial condition, results of operations and cash flows of the issuer as of, and for, the periods presented in this disclosure statement.

July 17, 2023

/s/Sander Miklos

Sander Miklos, Chief Financial Officer

Rogue Station Companies, Inc.
Consolidated Balance Sheet
(unaudited)

ASSETS				
		At		At
		June 30,		December 31,
		2023		2022
Current Assets				
Cash	\$	49,598	\$	79,957
Prepayments		-		345,546
Total Current Assets		49,598		425,503
Non-Current Assets				
Property and equipment, net		-		7,249
Intangible asset, net		1		1
Total Non-Current Assets		1		7,250
TOTAL ASSETS	\$	49,599	\$	432,753
LIABILITIES & STOCKHOLDERS' DEFICIENCY				
Current Liabilities				
Accounts payable	\$	283,870	\$	237,027
Due related parties		294,830		294,830
Total Current Liabilities		578,700		531,857
TOTAL LIABILITIES		578,700		531,857
Stockholders' Deficiency				
Common stock, 250,000,000 authorized, par value \$.0001, issued and outstanding 155,583,086 and 154,540,086 at March 31, 2023, and December 31, 2022, respectively		15,558		15,454
Additional paid in capital		3,060,775		3,059,836
Accumulated deficit		(3,605,434)		(3,174,394)
Total Stockholders' Equity (Deficit)		(529,101)		(99,104)
Total Liabilities and Stockholders' Deficit	\$	49,599	\$	432,753

Rogue Station Companies, inc.
Consolidated Statement of Operations
(unaudited)

		For the Six Months Ended		For the Six Months Ended
		June 30,		June 30,
		<u>2023</u>		<u>2022</u>
Revenue				
Sales	\$	94,000	\$	-
Other income		-		-
Total Revenue		94,000		-
Cost of Goods Sold				
Cost of Goods Sold		-		-
Total Cost of Goods		-		-
Gross Profit	\$	94,000	\$	-
Expenses				
Advertising and marketing	\$	345,208	\$	164,508
Bank fees		-		1,282
Office expense		1,840		7,308
Professional fees		11,893		36,583
Payroll		93,030		90,000
Public company		3,710		-
Design and development		38,586		16,206
Consulting		7,668		-
Dues and subscriptions		4,475		-
Web hosting		1,996		-
General and administrative		4,618		-
Total Expenses		513,024		315,887
Income (Loss) from Operations		(419,024)		(315,887)
Other Income (Expenses)				
Depreciation expense		(11,749)		-
Other income (loss)		(267)		329
Total Other Income (Expense)		(12,016)		329
Net (Loss) Before Provision for Income Tax		(431,040)		(315,558)
Provision for income taxes		-		-
Net Loss	\$	(431,040)	\$	(315,558)
Basic loss per share	\$	(\$0.0027)	\$	(\$0.0021)
Weighted average number of common shares – basic		154,787,871		146,537,835

Rogue Station Companies, Inc.
Consolidated Statement of Cash Flows
(unaudited)

		Six Months Ended		Six Months Ended
		June 30,		June 30,
		<u>2023</u>		<u>2022</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>				
Net income (loss)	\$	(431,040)	\$	(315,558)
Adjustments to reconcile net loss to net cash provided by (used in) operating activities:				
Professional fees		-		43
Prepaid expense		345,546		
Depreciation		11,749		-
Stock issued for services		1,043		-
Changes in operating assets and liabilities:				
(Increase) decrease in accounts receivable		-		(329)
Increase (decrease) in accounts payable and accrued expenses		46,843		4,965
Net cash used by operating activities		(25,859)		4,679
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>				
Acquisition of property and equipment		(4,500)		-
Net cash (used) in investing activities		(4,500)		-
<u>CASH FLOWS FROM FINANGIANG ACTIVITIES</u>				
Proceeds (payments) from (on) due to related parties		-		249,500
Proceeds from sale of common stock		-		-
Net cash provided by financing activities		-		249,500
Net increase (decrease) in cash and cash equivalents	\$	(30,359)	\$	(61,379)
Cash at beginning of period	\$	79,957	\$	530
Cash at end of period	\$	49,598	\$	69,992
<u>SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION</u>				
Interest paid	\$	-	\$	-
Income taxes paid	\$	-	\$	-

These financial statements present fairly, in all respects, the financial position of the company and the results of its operations and cash flows for the periods presented in conformity with GAAP in the United States consistently applied,

See accompanying notes to financial statements.

Rogue Station Companies, Inc.
Consolidated Statement of Stockholders' Deficiency

	Preferred Stock		Common Stock		Additional Paid In	Accumulated	Total Stockholders'
	Shares	Amount	Shares	Amount	Capital	Deficit	Deficit
Balance, December 31, 2020	317,565	\$ 32	77,299,902	\$ 7,730	- \$	(7,762)	\$ -
Issuance of shares for acquisition of intangible assets	-	-	33,128,530	3,313	-	-	3,313
Settlement of reverse acquisition	(317,565)	(32)	35,107,108	3,511	2,001,443	(163,420)	1,814,502
Net loss for the year ended December 31, 2021	-	-	-	-	-	(2,143,113)	(2,143,113)
Balance, December 31, 2021	-	\$ -	145,535,540	\$ 14,554	2,001,443 \$	(2,314,295)	\$ (298,298)
Stock issued for services	-	-	9,004,546	900	1,058,350	-	1,059,250
Issuance of warrants	-	-	-	-	43	-	43
Net loss for the year ended December 31, 2022	-	-	-	-	-	(860,099)	(860,099)
Balance, December 31, 2022	-	\$ -	154,540,086	\$ 15,454	3,059,836 \$	(3,174,394)	\$ (99,104)
Shares issued for services	-	-	1,043,000	104	939	-	1,043
Net loss for the six months ended June 30, 2023	-	-	-	-	-	(431,040)	(431,040)
Balance, June 30, 2023	-	\$ -	155,583,086	\$ 15,558	3,060,775 \$	(3,605,434)	\$ (529,101)

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

Rogue Station Companies, Inc.

Notes to the Consolidated Financial Statements

Period ended June 30, 2023, and 2022

1. Nature of Operations

Rogue Station Companies, Inc. ("RGST") is a Delaware corporation. The Company's registered office is located at 1201 Orange Street, Suite 1201, P.O. Box 511 in the city of Wilmington, County of New Castle, Delaware, 19899-0511, United States of America. Later the name of the Company was changed to Everdime, Inc. after a reverse takeover transaction as explained below.

Everdime Technology Inc. ("Everdime") is a multi-disciplinary cryptocurrency technology innovator-based Wyoming, with a current emphasis on the use of tokens and non-fungible tokens (NFT) to monetize social networks for operators and participants. The Company's principals have developed technologies and a suite of applications that provide infrastructure for the generation of Fan Tokens and NFTs using the Ethereum and Solana blockchains, create, buy, and trade NFTs and cryptocurrencies.

The Company's registered office is located at 1309 Coffeen Avenue, STE 1200 Sheridan, WY 82801 United States of America.

Reverse-take-over (RTO)

On December 8, 2021, RGST (legal acquirer) finalized a Share Exchange Agreement whereby RGST issued 110,428,432 exchangeable shares for 100% of the common stock of Everdime (accounting acquirer) (the "Share Exchange"). The share capital of Everdime before RTO was 10 million shares (after RTO: 110,428,432 shares), which were retroactively adjusted to reflect the RTO impact. Accordingly, the number and the value of these shares have been presented as part of common stock with a corresponding credit to the accumulated deficit. As a result of the share exchange, Everdime is now a wholly owned subsidiary of RGST. This transaction has been accounted for as a reverse merger. Consequently, the assets and liabilities and the historical operations reflected in the consolidated financial statements for the period prior of December 8, 2021, are those of Everdime and are recorded at the historical cost basis. After December 8, 2021, the Company's consolidated financial statements include the assets and liabilities of both RGST and Everdime and the historical operations of both after that date as one entity.

For accounting purposes, this transaction was treated as an acquisition of RGST and recapitalization of Everdime. Everdime was the accounting acquirer and the results of its operations carried over. Accordingly, all prior year financial statements presented for comparative purposes are those of Everdime. Accordingly, the operations of RGST are not carried over and adjusted to \$0. Immediately prior to merger, RGST has net liabilities of \$163,420 which were acquired and presented in the consolidated financial statements.

Preferred stock

Prior to RTO transaction, the shareholders of Series A preferred stock were converted to common shares.

Covid -19

On March 11, 2020, the World Health Organization declared the outbreak of Coronavirus ("COVID-19") a pandemic. There is significant uncertainty regarding the extent and duration of the impact that the COVID-19 pandemic will have on the Company's operations. The extent to which the impacts of COVID-19 pandemic affect the judgments and estimates depending on future developments, which are highly uncertain and cannot be predicted. Management will continue to monitor and assess the impact of the pandemic on its judgments, estimates, accounting policies and amounts recognized in these consolidated financial statements.

Rogue Station Companies, Inc.

Notes to the Consolidated Financial Statements

Period ended June 30, 2023, and 2022

2. Summary of Significant Accounting Policies

Use of Estimates

The preparation of 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 consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. The Company regularly evaluates estimates and assumptions. The Company bases its estimates and assumptions on current facts, historical experience and various other factors that it believes to be reasonable under the circumstances, the results of which form the basis for making judgments about the carrying values of assets and liabilities and the accrual of costs and expenses that are not readily apparent from other sources. This applies in particular to useful lives of non-current assets, impairment of non-current assets, allowance for doubtful receivables, allowance for slow-moving and obsolete inventory, and valuation allowance for deferred tax assets. The actual results experienced by the Company may differ materially and adversely from the Company's estimates. To the extent there are material differences between the estimates and the actual results, future results of operations will be affected.

Principles of Consolidation

The consolidated financial statements of the Company have been prepared in accordance with accounting principles generally accepted in the United States of America ("GAAP") and are expressed in United States dollars ("USD").

The consolidated financial statements include the accounts of the Company and its wholly-owned subsidiary – Everdime, Inc. All inter-company transactions and balances have been eliminated in preparing the consolidated financial statements.

Cash

Cash includes cash on hand and balances with banks.

Accounts Receivable

Account receivables are recorded, net of allowance for doubtful accounts and sales returns. Management reviews the composition of accounts receivable and analyzes historical bad debts, customer concentration, customer creditworthiness, current economic trends, and changes in customer payment patterns to determine if the allowance for doubtful accounts is adequate. An estimate for doubtful accounts is made when collection of the full amount is no longer probable. Delinquent account balances are written-off after management has determined that the likelihood of collection is not probable and known bad debts are written off against the allowance for doubtful accounts when identified.

Inventory

Inventories are valued at the lower of cost (determined by the first in, first-out method) and net realizable value. Management compares the cost of inventories with the net realizable value and allowance is made for writing down their inventories to net realizable value, if lower. The Company periodically assessed its inventory for slow-moving and/or obsolete items and any change in the allowance is recorded in the cost of revenue in the accompanying consolidated statements of operations and comprehensive loss.

Summary of Significant Accounting Policies (continued)

Property and Equipment

Property and equipment are stated at cost less depreciation and impairment. Expenditures for maintenance and repairs are charged to earnings as incurred; additions, renewals and betterments are capitalized. When property and equipment are retired or otherwise disposed of, the related cost and accumulated depreciation are removed from the respective accounts, and any gain or loss is included in operations. Depreciation of property and equipment is provided using the straight-line balance method for substantially all assets with estimated lives.

Rogue Station Companies, Inc.

Notes to the Consolidated Financial Statements

Period ended June 30, 2023, and 2022

Leases

The Company applies the provisions of ASC Topic 842, *Leases* which requires lessees to recognize lease assets and lease liabilities on the balance sheet. The Company determines whether a contract is or contains a lease at inception of the contract and whether that lease meets the classification criteria of a finance or operating lease. When available, the Company uses the rate implicit in the lease to discount lease payments to present value; however, most of the Company's leases do not provide a readily determinable implicit rate. Therefore, the Company must discount lease payments based on an estimate of its incremental borrowing rate.

Long-Lived Assets

The Company applies the provisions of ASC Topic 360, *Property, Plant, and Equipment*, which addresses financial accounting and reporting for the impairment or disposal of long-lived assets. ASC 360 requires impairment losses to be recorded on long-lived assets, including right-of-use assets, used in operations when indicators of impairment are present and the undiscounted cash flows estimated to be generated by those assets are less than the assets' carrying amounts. In that event, a loss is recognized based on the amount by which the carrying amount exceeds the fair value of the long-lived assets. Loss on long-lived assets to be disposed of is determined in a similar manner, except that fair values are reduced for the cost of disposal. Based on its review on June 30, 2023, the Company believes there was no impairment of its long-lived assets.

Intangible Assets

The Company's intangible assets are being amortized over their estimated useful lives. The intangible assets with finite useful lives are reviewed for impairment when indicators of impairment are present and the undiscounted cash flows estimated to be generated by those assets are less than the assets' carrying amounts. In that event, a loss is recognized based on the amount by which the carrying amount exceeds the fair value of the long-lived assets. Based on its reviews on June 30, 2023, the Company has recorded an impairment of Nil on its intangible assets.

Right-of-use Assets

The Company's right-of-use assets consist of leased assets recognized in accordance with ASC 842, *Leases*, which requires lessees to recognize a lease liability and a corresponding lease asset for virtually all lease contracts. Right-of-use assets represent the Company's right to use an underlying asset for the lease term and lease liability represents the Company's obligation to make lease payments arising from the lease, both of which are recognized based on the present value of the future minimum lease payments over the lease term at the commencement date. Leases with a lease term of 12 months or less at inception are not recorded on the consolidated balance sheet and are expensed on a straight-line basis over the lease term in the consolidated statements of operations and comprehensive loss. The Company determines the lease term by agreement with lessor. In cases where the lease does not provide an implicit interest rate, the Company uses the Company's incremental borrowing rate based on the information available at commencement date in determining the present value of future payments.

Summary of Significant Accounting Policies (continued)

Fair Value of Financial Instruments

For certain of the Company's financial instruments, including cash, other receivables, accounts payable, and due to related parties, the carrying amounts approximate their fair values due to their short-term maturities.

FASB ASC Topic 820, *Fair Value Measurements and Disclosures*, requires disclosure of the fair value of financial instruments held by the Company. FASB ASC Topic 825, *Financial Instruments*, defines fair value, and establishes a three-level valuation hierarchy for disclosures of fair value measurement that enhances disclosure requirements for fair value measures. The carrying amounts reported in the consolidated balance sheets for receivables and current liabilities each qualify as financial instruments and are a reasonable estimate of their fair values because of the short period of time between the origination of such instruments and their expected realization, low risk of counterparty default and their current market rate of interest. The three levels of valuation hierarchy are defined as follows:

Rogue Station Companies, Inc.

Notes to the Consolidated Financial Statements

Period ended June 30, 2023, and 2022

- Level 1 inputs to the valuation methodology are quoted prices for identical assets or liabilities in active markets.
- Level 2 inputs to the valuation methodology include quoted prices for similar assets and liabilities in active markets, quoted prices for identical or similar assets in inactive markets, and inputs that are observable for the asset or liability, either directly or indirectly, for substantially the full term of the financial instrument.
- Level 3 inputs to the valuation methodology use one or more unobservable inputs which are significant to the fair value measurement.

The Company analyzes all financial instruments with features of both liabilities and equity under FASB ASC Topic 480, *Distinguishing Liabilities from Equity*, and FASB ASC Topic 815, *Derivatives and Hedging*.

For certain financial instruments, the carrying amounts reported in the balance sheets for cash and current liabilities, including accounts payable and other liabilities, due to related parties, each qualify as a financial instrument, and are a reasonable estimate of their fair values because of the short period of time between the origination of such instruments and their expected realization and their current market rate of interest. The carrying value of notes payable approximates their fair values due to current market rate on such debt.

As of June 30, 2023 and December 31, 2022, respectively, the Company did not identify any financial assets and liabilities required to be presented on the balance sheet at fair value, except for bank, which are carried at fair value using Level 1 inputs.

Revenue Recognition

The Company's revenue recognition reflects the updated accounting policies as per the requirements of ASU No. 2014-09, *Revenue from Contracts with Customers* ("Topic 606"). As sales are and have been primarily from providing services the Company has no significant post-delivery obligations.

Revenue from providing services and product sales are recognized under *Topic 606* in a manner that reasonably reflects the delivery of its products and services to customers in return for expected consideration and includes the following elements:

- executed contracts with the Company's customers that it believes are legally enforceable;
- identification of performance obligations in the respective contract;
- determination of the transaction price for each performance obligation in the respective contract;
- allocation the transaction price to each performance obligation;
- and recognition of revenue only when the Company satisfies each performance obligation.

Summary of Significant Accounting Policies (continued)

These five elements, as applied to the Company's revenue category, are summarized below:

- services – gross service revenue is recorded in the accounting records at the time the services are provided (point-in-time) on an accrual basis at the provider's established rates. The Company reserves a provision for contractual adjustment and discounts that are deducted from gross service revenue. The Company reports revenues net of any sales, use and value added taxes.
- Product sales – revenue is recorded at the point of time of delivery.

Payments received before all the relevant criteria for revenue recognition are satisfied are recorded as unearned revenue. Unearned revenue is included with accrued expenses in the accompanying consolidated balance sheets.

Sales returns and allowances were insignificant for the period ended March 31, 2023, and 2022. The Company does not provide unconditional right of return, price protection or any other concessions to its customers.

Rogue Station Companies, Inc.

Notes to the Consolidated Financial Statements

Period ended June 30, 2023, and 2022

Income Taxes

The Company accounts for income taxes in accordance with ASC Topic 740, *Income Taxes*. ASC 740 requires a company to use the asset and liability method of accounting for income taxes, whereby deferred tax assets are recognized for deductible temporary differences, and deferred tax liabilities are recognized for taxable temporary differences. Temporary differences are the differences between the reported amounts of assets and liabilities and their tax bases. Deferred tax assets are reduced by a valuation allowance when, in the opinion of management, it is more likely than not that some portion, or all of the deferred tax assets will not be realized. Deferred tax assets and liabilities are adjusted for the effects of changes in tax laws and rates on the date of enactment.

Under ASC 740, a tax position is recognized as a benefit only if it is “more likely than not” that the tax position would be sustained in a tax examination, with a tax examination being presumed to occur. The amount recognized is the largest amount of tax benefit that is greater than 50% likely of being realized on examination. For tax positions not meeting the “more likely than not” test, no tax benefit is recorded. The Company has no material uncertain tax positions for any of the reporting periods presented.

Stock-Based Compensation

The Company records stock-based compensation in accordance with FASB ASC Topic 718, Compensation – Stock Compensation. FASB ASC Topic 718 requires companies to measure compensation cost for stock-based employee compensation at fair value at the grant date and recognize the expense over the requisite service period. The Company recognizes in the consolidated statements of operations and comprehensive loss the grant-date fair value of stock options and other equity-based compensation issued to employees and non-employees.

Basic and Diluted Earnings Per Share

Earnings per share is calculated in accordance with ASC Topic 260, *Earnings Per Share*. Basic earnings per share (“EPS”) is based on the weighted average number of common shares outstanding. Diluted EPS assumes that all dilutive securities are converted. Dilution is computed by applying the treasury stock method. Under this method, options and warrants are assumed to be exercised at the beginning of the period (or at the time of issuance, if later), and as if funds obtained thereby were used to purchase common stock at the average market price during the period. Due to the net loss incurred potentially dilutive instruments would be anti-dilutive. Accordingly, diluted loss per share is the same as basic loss for all periods presented.

Summary of Significant Accounting Policies (continued)

Statement of Cash Flows

Cash flows from the Company’s operations are calculated based upon the local currencies using the average translation rates. As a result, amounts related to assets and liabilities reported on the consolidated statements of cash flows will not necessarily agree with changes in the corresponding balances on the consolidated balance sheets.

Recent Accounting Pronouncements

There have been no new accounting pronouncements not yet effective that have significance, or potential significance, to our Consolidated Financial Statements.

Note 3 – Intangible assets.

On January 1, 2021, Everdime acquired intangible assets representing blockchain technology through the issuance of 33,128,530 shares after giving effect to RTO transaction (3 million shares of then Everdime) to Homeowner Direct Inc. The fair value of the shares issued was determined at \$1,967,431 and was recorded as intangible assets. Subsequent to recognition and during the previous year ended December 31, 2021 the Company carried out an impairment analysis and recorded an impairment loss of \$1,967,430 to bring the value of the assets at \$1.

Rogue Station Companies, Inc.

Notes to the Consolidated Financial Statements

Period ended June 30, 2023, and 2022

Note 4 – Trade payable and other liabilities.

Trade payable and other liabilities on June 30, 2023, and December 31, 2022, consisted of the following:

	March 31, 2023	December 31, 2022
Accounts payable	\$ 16,110	\$ 16,110
Accrued salary and other liabilities	267,760	220,417
Total	\$ 283,870	\$ 237,027

Note 5 – Related Party Transactions

At June 30, 2023, and December 31, 2022, the amount due to related parties was \$294,830 and \$294,830, respectively. The balance due to related party includes an interest free and unsecured loan of \$294,830 to the Company by stockholder which is payable upon demand.

Note 6 – Stockholders' Deficiency

Authorized

Common Stock:

As of June 30, 2023, the Company is authorized to issue 250,000,000 of common shares with a par value of \$0.0001.

Preferred Stock:

As of June 30, 2023, the Company is authorized to issue 25,000,000 of preferred shares with a par value of \$0.0001.

Issued and outstanding

Common Stock:

On February 17, 2023, the Company issued 1,043,000 common shares in payment to a director with a value of \$1,043 which is included in the consulting expense in the Consolidated Statement of Operations.

On May 28, 2022, the Company entered into a marketing services agreement for one year. The Company issued 7,254,546 common shares against the services of \$798,000, determined based on the fair market price on the date of issuance of shares. These service charges were initially recorded as prepayments with a corresponding credit to equity. During the year ended December 31, 2022, the Company amortized the prepayment of \$496,290, during the quarter ending March 31, 2023, the Company amortized \$301,710 which is included under advertisement expense in the Consolidated Statements of Operations.

On June 9, 2022, the Company entered into a marketing services agreement for one year. The Company issued 1,000,000 common shares against the services of \$100,000, determined based on the fair market price on the date of issuance of shares. These service charges were initially recorded as prepayments with a corresponding credit to equity. During the year ended December 31, 2022, the Company amortized the prepayment of \$56,164, during the quarter ended March 31, 2023, the Company amortized \$43,826 which is included under advertisement expense in the Consolidated Statements of Operations.

On January 1, 2022, the Company entered into a marketing services agreement for one year. The contract was terminated on April 1, 2022. The Company issued 750,000 common shares against the services of \$161,250, determined based on the fair market price on the date of issuance of shares. These service charges are recorded as advertisement expense in the Consolidated Statements of Loss and Comprehensive Loss with a corresponding credit to equity.

Rogue Station Companies, Inc.

Notes to the Consolidated Financial Statements

Period ended March 31, 2023, and 2022

As of March 31, 2023, and December 31, 2022, there were 155,583,086 and 154,540,086 common shares issued and outstanding, respectively.

Preferred Stock:

Prior to RTO as explained in Note 1, 317,562 Series A preferred stocks were converted to common stock and the Series A designation was removed. As of March 31, 2023, there were zero preferred stocks issued and outstanding.

Note 7 – Prepayments

Prepayments at March 31, 2023 and December 31, 2022 consisted of the following:

	March 31, 2023	December 31, 2022
Prepayment	\$ 345,456	\$ 898,000
Less: Amortization	(345,456)	(552,454)
Total	\$ 0	\$ 345,456

Note 8 – Warrant

On January 5, 2022, the Company issued 1,500,000 warrants to a consultant. Each warrant is composed of one share having a par value of \$0.0001 per share and one token. The warrant will expire on December 31, 2023.

The fair value of the warrant granted on January 5, 2022, was calculated using the Black-Scholes Option-Pricing Model with the following assumptions:

- Share price on grant date –\$0.0001.
- Exercise price –\$0.35
- Risk-free interest rate – 1.01%
- Forfeiture rate – 0%
- Expected dividend yield – 0%
- Expected life (years) – 2
- Expected stock price volatility – 264% - calculated based on peer industry.

The fair value of the \$43 was included in the legal and professional fees with the corresponding credit to the additional paid-in capital.

				Number
Balance, at December 31, 2021				—
Addition				1,500,000
Expired				—
Exercised				—
Balance, at December 31, 2022				1,500,000
Exercise price (CAD\$)	Number of outstanding and exercisable warrants	Expiry date	Remaining contractual life (Years)	
0.35	1,500,000	December 31, 2023	1.25	

Value and balance of warrants outstanding remained the same at March 31, 2023.

Rogue Station Companies, Inc.

Notes to the Consolidated Financial Statements

Period ended June 30, 2023, and 2022

Note 9 – Income taxes.

The Tax Cuts and Jobs Act (the “Act”) enacted on December 22, 2017, reduces the US federal corporate tax rate from 35% to 21% and requires companies to pay a one-time transition tax on earnings of certain foreign subsidiaries that were previously tax deferred and creates new taxes on certain foreign sourced earnings. As of year end, the Company has not completed the accounting for the tax effects of enactment of the Act; however, as described below, it has made a reasonable estimate of the effects on existing deferred tax balances. These amounts are provisional and subject to change.

The provision for income taxes is calculated at US corporate tax rate of approximately 21% as follows:

	For the year ended December 31, 2022	For the year ended December 31, 2021
	\$	\$
Net loss from operations before other income and income taxes	(860,099)	(2,143,113)
US tax rate	21%	21%
Expected income tax recovery from net loss	(180,621)	(450,054)
Tax effect of expenses not deductible for income tax		
Change in valuation allowance	180,621	450,054
	—	—

	For the six months ended June 30, 2023	For the year ended December 31, 2022
Net loss from operations	\$ (431,040)	\$ (860,099)
Expected income tax recovery	(90,518)	(180,621)
Change in valuation allowance	\$ 90,518	\$ 180,621

Deferred tax assets

Deferred taxes are provided on a liability method whereby deferred tax assets are recognized for deductible temporary differences and operating loss and tax credit carry forwards and deferred tax liabilities are recognized for taxable temporary differences. Temporary differences are the differences between the reported amounts of assets and liabilities and their tax bases. Deferred tax assets are reduced by a valuation allowance when, in the opinion of management, it is more likely than not that some portion or all the deferred tax assets will not be realized. Deferred tax assets and liabilities are adjusted for the effects of changes in tax laws and rates on the date of enactment.

No tax benefit has been reported in the consolidated financial statements since the potential tax benefit is offset by a valuation allowance of the same amount.

Note 10 – Contingencies

The Company is a party to certain legal proceedings from time-to-time incidental to the conduct of its business. These proceedings could result in fines, penalties, compensatory or treble damages, or non-monetary relief. The nature of legal proceedings is such that the Company cannot assure the outcome of any particular matter, and an unfavorable ruling or development could have a materially adverse effect on our consolidated financial position, results of operations and cash flows in the period in which a ruling or settlement occurs. However, based on information available to the Company's management to date, the Company's management does not expect that the outcome of any matter pending against the Company is likely to have a materially adverse effect on the Company's consolidated financial position, results of operations, cash flows or liquidity.

Note 11 – Subsequent Events

The Company has evaluated subsequent events through July 14, 2023, which is the date the financial statements are being issued and has determined that there are no significant events to report.