

Alternative Reporting Standard: Disclosure Guidelines for the Pink[®] Market

Federal and state securities laws require issuers to provide *current information* to the public markets. With a view to facilitating compliance with these laws, OTC Markets Group has created these Disclosure Guidelines (“Guidelines”)¹ that set forth the disclosure obligations that make up the “Alternative Reporting Standard” for Pink companies. Companies on the Pink Market that do not make disclosure directly to the SEC (via EDGAR), a banking regulator, or a non-U.S. regulatory authority may provide disclosure under our “Alternative Reporting Standard.” We use information provided by companies under these Guidelines to designate the appropriate tier in the Pink Market: Current Information or Limited Information.²

Pink Current Information Tier

To qualify for the Current Information Tier:

1. **Subscribe to the OTC Disclosure & News Service:** To submit an application, visit [Gateway](#) to sign in or create a new account. Allow OTC Markets Group 2-4 weeks to process your application and provide authorized user credentials to OTCIQ.
2. **Publish Initial Disclosure:** Upload the following documents through OTCIQ:
 - Annual Report for the most recently completed fiscal year.
 - All Quarterly Reports for the Current Fiscal Year.

Annual or Quarterly Reports are composed of:

- **Disclosure Statements:** Disclosure information pursuant to these Guidelines for the applicable period. Available as a fillable form beginning on page 4 of these Guidelines.
- **Financial Statements:** Qualifying Financial Statements in accordance with the Financial Statement Requirements specified in Item 9 of these Guidelines.

Qualifying Financial Statements include:

- Audit Letter, if audited
- Balance Sheet
- Statement of Income
- Statement of Cash Flows
- Statement of Retained Earnings (Statement of Changes in Stockholders’ Equity)
- Notes to Financial Statements

¹ These Guidelines have been designed to encompass the “current information” requirements under state and federal securities laws, such as Rules 10b-5 and 15c2-11 of the Securities Exchange Act of 1934 (“Exchange Act”) as well as Rule 144 of the Securities Act of 1933 (“Securities Act”), and state Blue Sky laws. However, these Guidelines have not been reviewed by the U.S. Securities and Exchange Commission or any state securities regulator. These Guidelines do not constitute legal advice, and OTC Markets Group makes no assurance that compliance with our disclosure requirements will satisfy any legal requirements. These Guidelines may be amended from time to time, in the sole and absolute discretion of OTC Markets Group, with or without notice.

² OTC Markets Group may require companies with securities designated as “Caveat Emptor” or other compliance flags to make additional disclosures to qualify for the Pink Current Information tier.

3. **Publish Attorney Letter:** If financial statements are not audited by a PCAOB registered firm, companies must retain U.S. counsel to review their disclosure and provide a letter to OTC Markets Group with respect to adequate current information by providing the following:
 - Attorney Letter Agreement: The attorney for the company must submit a signed Attorney Letter Agreement according to the [Attorney Letter Agreement Instructions](#).
 - Attorney Letter: After the attorney reviews the company's disclosure, publish the "Attorney Letter With Respect to Current Information" through OTCIQ. Attorney Letters must be in accordance with the [Attorney Letter Guidelines](#).
4. **Verify Profile:** Verify the Company Profile through OTCIQ. This includes the complete list of current officers, directors, and service providers; outstanding shares; a business description; contact information; and the names of all company insiders and beneficial owners of 10% or more of the outstanding units or shares of any class of any equity security of the issuer.
5. **OTC Markets Group Processing of Reports:** Allow OTC Markets Group to process the posted documents (typically three to five business days) and provide any comments. Companies will only be evaluated for Current Information once all required documentation has been submitted. A new Attorney Letter is required upon amendment of any referenced report.
6. **Ongoing Requirements:** To qualify for Current Information on an ongoing basis, companies must:
 - Publish reports through OTCIQ on the following schedule:
 - Quarterly Report within **45 days** of the quarter end
 - Annual Report within **90 days** of the fiscal year end
 - Attorney Letter within **120 days** of the fiscal year end if financial statements are unaudited.
 - Maintain a Verified Profile. At least once every six months, review and verify the Company Profile through OTCIQ.
 - Maintain Transfer Agent Verified share data. If your transfer agent participates in the [Transfer Agent Verified Shares Program](#), then your securities must have current share data verified by the transfer agent.
 - Maintain an Active standing in the Company's State of Incorporation.

Pink Limited Information Tier

Companies that do not meet the requirements of the Pink Current Information tier set forth above may still qualify for the Pink Limited Information Tier by meeting the following minimum disclosure requirements.

1. **Annual Financial Statements:** Publish one set of Qualifying Annual Financial Statements which cover the past 2 completed fiscal years, provided the most recently completed fiscal year is within the past 16 months.
2. **Verified Profile:** The Company must verify the Company Profile through OTCIQ, including, but not limited to, a complete list of officers, directors, and service providers; outstanding shares; a business description; contact information; and the name of all company insiders. "Company Insiders" shall include the beneficial owner of 10% or more of the outstanding units or shares of any class of any equity security of the issuer.
3. **Ongoing Requirements:** To qualify for Limited Information on an ongoing basis, companies must:
 - Publish reports on the following schedule:
 - Annual Financial Statements as outlined in Item 9 within 120 days of the fiscal year end. Should a change in FYE occur, no more than 16 months may elapse from the fiscal year end of the prior Annual Financial Statement.

- Review and Verify the Company's profile information through OTCIQ at least once every 12 months.
- Maintain Transfer Agent Verified share data. If your transfer agent participates in the [Transfer Agent Verified Shares Program](#), then your securities must have current share data verified by the transfer agent.

Current Reporting of Material Corporate Events

In addition to the disclosure requirements above, all companies on the Pink market are expected to promptly release to the public any news or information regarding corporate events that may be material to the issuer and its securities (including adverse information). Persons with knowledge of such events are considered to be in possession of material nonpublic information and may not buy or sell the issuer's securities until or unless such information is made public. If not included in the issuer's previous public disclosure documents, or if the material events occurs after the publication of such disclosure documents, the issuer shall publicly disclose such events by disseminating a news release **within four (4) business days** following their occurrence and posting such news release through an Integrated Newswire or the OTC Disclosure & News Service.³

Material corporate events may include:

- Changes to the company's shell status. Please refer to our [FAQ on Shell Companies](#)
- Changes in control of issuer
- Departure of directors or principal officers; election of directors; appointment of principal officers
- Entry into or termination of a material definitive agreement or material agreement not made in the ordinary course of business
- Completion of an acquisition or disposition of assets, including but not limited to merger transactions
- Creation of a direct financial obligation or an obligation under an off-balance sheet arrangement of an issuer
- Triggering events that accelerate or increase a direct or contingent financial obligation including any default or acceleration of an obligation or an obligation under an off-balance sheet arrangement
- Costs associated with exit or disposal activities including material write-offs and restructuring; Material impairments
- Unregistered sales of equity securities
- Material modification to rights of security holders
- Changes in issuer's certifying accountant
- Non-reliance on previously issued financial statements or a related audit report or completed interim review
- Change in a company's fiscal year; Amendments to articles of incorporation or bylaws that were not previously disclosed in a proxy statement or other such disclosure statement.
- Amendments to the issuer's code of ethics, or waiver of a provision of the code of ethics
- Any changes to litigation the issuer may be involved in, or any new litigation surrounding the issuer
- Officer, director, or insider transactions in the issuer's securities
- Disclosure of investor relations, marketing, brand awareness, and stock promotion activities which might reasonably be expected to materially affect the market for its securities or otherwise deemed material by the issuer
- A company's bankruptcy or receivership
- Termination or reduction of a business relationship with a customer that constitutes a specified amount of the company's revenues
- Any material limitation, restriction, or prohibition, including the beginning and end of lock-out periods, regarding the company's employee benefits, retirement and stock ownership plan
- Earnings releases
- Other materially different information regarding key financial or operation trends from that set forth in periodic reports
- Other events the issuer determines to be material

³ "Integrated Newswire" shall mean a newswire service that is integrated with the OTC Disclosure & News Service and is included on OTC Markets Group's list of Integrated Newswires, as published on <https://www.otcmkt.com/corporate-services/ir-tools-services>

Ubiquitech Software Corp.

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ir@ubiquitechsoftwarecorp.com

[Quarterly] Report

For the period ending February 29, 2024 (the “Reporting Period”)

Outstanding Shares

The number of shares outstanding of our Common Stock was:

31,796,237,137 as of 02/29/24 (*Current Reporting Period Date or More Recent Date*)

29,082,417,137 as of 11/30/23 (*Most Recent Completed Fiscal Year End*)

Shell Status

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

Yes: ☐ No: ☒

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

Yes: ☐ No: ☒

Change in Control

Indicate by check mark whether a Change in Control⁴ of the company has occurred during this reporting period:

Yes: ☐ No: ☒

⁴ “Change in Control” shall mean any events resulting in:

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

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

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

Ubiquitech Software Corp
3570 East 12th Ave, Denver CO 80206

Current State and Date of Incorporation or Registration: State of Colorado, January 11, 2007
Standing in this jurisdiction: (e.g. active, default, inactive): Active

Prior Incorporation Information for the issuer and any predecessors during the past five years:
None

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

None

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

None

Address of the issuer's principal executive office:

3570 East 12th Ave, Denver, CO 80206

Address of the issuer's principal place of business:

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

XX

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: Securities Transfer Corporation_____
Phone: (469) 633-0101_____
Email: info@stctransfer.com_____
Address: 2901 N. Dallas PKWY, Suite 380, Plano, TX 75093_____

Publicly Quoted or Traded Securities:

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

Trading symbol:	<u>UBQU</u>	
Exact title and class of securities outstanding:	<u>Common Stock</u>	
CUSIP:	<u>903470102</u>	
Par or stated value:	<u>.001</u>	
Total shares authorized:	<u>50,000,000,000</u>	as of date: <u>February 29, 2024</u>
Total shares outstanding:	<u>31,796,237,137</u>	as of date: <u>February 29, 2024</u>
Total number of shareholders of record:	<u>53</u>	as of date: <u>February 29, 2024</u>

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

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

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

Exact title and class of the security:	<u>Series A Preferred</u>	
Par or stated value:	<u>N/A</u>	
Total shares authorized:	<u>1,000,000</u>	as of date: <u>February 29, 2024</u>
Total shares outstanding:	<u>100,000</u>	as of date: <u>February 29, 2024</u>
Total number of shareholders of record:	<u>1</u>	as of date: <u>February 29, 2024</u>

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

Security Description:

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

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

Common Shares have first right to any dividends, one vote per share, and secondary liquidating rights.

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

Preferred Shares have no dividend or conversion rights, have primary liquidating rights and redemption rights. There is no sinking fund provision and have voting rights equal to 50.1% of all voting rights in existence at the time of any vote.

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

N/A

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

N/A

3) Issuance History

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

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

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

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

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

Shares Outstanding <u>Opening Balance:</u>			*Right-click the rows below and select "Insert" to add rows as needed.						
Date 11/30/21 Common: 21,950,000,000 Preferred: 100,000									
Date of Transaction	Transaction type (e.g., new issuance, cancellation, shares returned to treasury)	Number of Shares Issued (or cancelled)	Class of Securities	Value of shares issued (\$/per share) at Issuance	Were the shares issued at a discount to market price at the time of issuance? (Yes/No)	Individual/ Entity Shares were issued to. ***You must disclose the control person(s) for any entities listed.	Reason for share issuance (e.g. for cash or debt conversion) - OR- Nature of Services Provided	Restricted or Unrestricted as of this filing.	Exemption or Registration Type.
<u>03/12/22</u>	Cancelled	<u>1,292,065,063</u>	<u>Common</u>	<u>.0001</u>	<u>Yes</u>	<u>A2G LLC</u> <u>Alex Benz</u>	<u>Debt Conversion</u>	<u>Unrestricted</u>	<u>Rule 144</u>
<u>03/25/22</u>	<u>New Issuance</u>	<u>1,840,000,000</u>	<u>Common</u>	<u>.0001</u>	<u>Yes</u>	<u>A2G LLC</u> <u>Alex Benz</u>	<u>Debt Conversion</u>	<u>Unrestricted</u>	<u>Rule 144</u>
<u>05/17/22</u>	<u>New Issuance</u>	<u>1,306,486,400</u>	<u>Common</u>	<u>.0001</u>	<u>Yes</u>	<u>A2G LLC</u> <u>Alex Benz</u>	<u>Debt Conversion</u>	<u>Unrestricted</u>	<u>Rule 144</u>

<u>06/01/22</u>	<u>New Issuance</u>	<u>780,300,800</u>	<u>Common</u>	<u>.0001</u>	<u>Yes</u>	<u>A2G LLC</u> <u>Alex Benz</u>	<u>Debt</u> <u>Conversion</u>	<u>Unrestricted</u>	<u>Rule 144</u>
<u>07/07/22</u>	<u>New Issuance</u>	<u>2,400,000,000</u>	<u>Common</u>	<u>.0001</u>	<u>Yes</u>	<u>A2G LLC</u> <u>Alex Benz</u>	<u>Debt</u> <u>Conversion</u>	<u>Unrestricted</u>	<u>Rule 144</u>
<u>08/21/22</u>	<u>New Issuance</u>	<u>2,097,695,000</u>	<u>Common</u>	<u>.0001</u>	<u>Yes</u>	<u>A2G LLC</u> <u>Alex Benz</u>	<u>Debt</u> <u>Conversion</u>	<u>Unrestricted</u>	<u>Rule 144</u>
<u>01/15/24</u>	<u>New Issuance</u>	<u>2,713,820,000</u>	<u>Common</u>	<u>.00005</u>	<u>Yes</u>	<u>A2G LLC</u> <u>Alex Benz</u>	<u>Debt</u> <u>Conversion</u>	<u>Unrestricted</u>	<u>Rule 144</u>
_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
Shares Outstanding on Date of This Report:									
<u>Ending Balance:</u>									
Date <u>02/29/24</u> Common: <u>31,796,237,137</u>									
Preferred: <u>100,000</u>									

Example: A company with a fiscal year end of December 31st 2023, 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, 2022 through December 31, 2023 pursuant to the tabular format above.

*****Control persons for any entities in the table above must be disclosed in the table or in a footnote here.**

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

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: X (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.)
<u>08/30/11</u>	<u>242,962</u>	<u>251,962</u>	<u>324,704</u>	<u>08/30/12</u>	Conversion Price shall be equal to the lesser of 50% of the lowest trading price in the twenty trading days prior to the day the Holder requests conversion or \$.0001	<u>R Holdings 9, Inc.</u> <u>Richard Spadaro</u>	<u>Loan</u>
<u>12/11/20</u>	<u>37,500</u>	<u>37,500</u>	<u>12,072</u>	<u>12/11/21</u>	Conversion Price shall be equal to the lesser of a) 50% of the lowest trading price in the twenty trading days prior to the day the Holder requests conversion or \$.00005	<u>A2G LLC</u> <u>Alex Benz</u>	<u>Loan</u>

<u>02/25/21</u>	<u>58,000</u>	<u>58,000</u>	<u>17,464</u>	<u>02/25/22</u>	Conversion Price shall be equal to the lesser of a) 50% of the lowest trading price in the twenty trading days prior to the day the Holder requests conversion or \$.00005	<u>A2G LLC</u> <u>Alex Benz</u>	<u>Loan</u>
<u>04/30/21</u>	<u>32,500</u>	<u>32,500</u>	<u>9,216</u>	<u>04/30/22</u>	Conversion Price shall be equal to the lesser of a) 50% of the lowest trading price in the twenty trading days prior to the day the Holder requests conversion or \$.00005	<u>A2G LLC</u> <u>Alex Benz</u>	<u>Loan</u>
<u>07/08/21</u>	<u>35,000</u>	<u>35,000</u>	<u>9,263</u>	<u>07/08/22</u>	Conversion Price shall be equal to the lesser of a) 50% of the lowest trading price in the twenty trading days prior to the day the Holder requests conversion or \$.00005	<u>A2G LLC</u> <u>Alex Benz</u>	<u>Loan</u>
<u>10/26/21</u>	<u>25,500</u>	<u>25,500</u>	<u>5,980</u>	<u>10/26/22</u>	Conversion Price shall be equal to the lesser of a) 50% of the lowest trading price in the twenty trading days prior to the day the Holder requests conversion or \$.00005	<u>A2G LLC</u> <u>Alex Benz</u>	<u>Loan</u>
<u>11/24/21</u>	<u>25,000</u>	<u>25,000</u>	<u>5,664</u>	<u>11/24/22</u>	Conversion Price shall be equal to the lesser of a) 50% of the lowest trading price in the twenty trading days prior to the day the Holder requests conversion or \$.00005	<u>A2G LLC</u> <u>Alex Benz</u>	<u>Loan</u>
<u>12/23/21</u>	<u>32,500</u>	<u>32,500</u>	<u>7,105</u>	<u>12/23/22</u>	Conversion Price shall be equal to the lesser of a) 50% of the lowest trading price in the twenty trading days prior to the day the Holder requests conversion or \$.00005	<u>A2G LLC</u> <u>Alex Benz</u>	<u>Loan</u>
<u>01/25/22</u>	<u>30,000</u>	<u>30,000</u>	<u>6,288</u>	<u>01/25/23</u>	Conversion Price shall be equal to the lesser of a) 50% of the lowest trading price in the twenty trading days prior to the day the Holder requests conversion or \$.00005	<u>A2G LLC</u> <u>Alex Benz</u>	<u>Loan</u>
<u>02/16/22</u>	<u>15,500</u>	<u>15,500</u>	<u>3,155</u>	<u>02/16/23</u>	Conversion Price shall be equal to the lesser of a) 50% of the lowest trading price in the twenty trading days prior to the day the Holder requests conversion or \$.00005	<u>A2G LLC</u> <u>Alex Benz</u>	<u>Loan</u>
<u>03/31/22</u>	<u>62,500</u>	<u>62,500</u>	<u>11,986</u>	<u>03/31/23</u>	Conversion Price shall be equal to the lesser of a) 50% of the lowest trading price in the twenty trading days prior to the day the Holder requests conversion or \$.00005	<u>A2G LLC</u> <u>Alex Benz</u>	<u>Loan</u>
<u>04/29/22</u>	<u>17,000</u>	<u>17,000</u>	<u>3,125</u>	<u>04/29/23</u>	Conversion Price shall be equal to the lesser of a) 50% of the lowest trading price in the twenty trading days prior to the day the Holder requests conversion or \$.00005	<u>A2G LLC</u> <u>Alex Benz</u>	<u>Loan</u>
<u>05/26/22</u>	<u>22,500</u>	<u>22,500</u>	<u>3,970</u>	<u>05/26/23</u>	Conversion Price shall be equal to the lesser of a) 50% of the lowest trading price in the twenty trading	<u>A2G, LLC</u> <u>Alex Benz</u>	<u>Loan</u>

					days prior to the day the Holder requests conversion or \$.00005		
06/30/22	<u>47,500</u>	<u>47,500</u>	<u>7,925</u>	<u>06/30/23</u>	Conversion Price shall be equal to the lesser of a) 50% of the lowest trading price in the twenty trading days prior to the day the Holder requests conversion or \$.00005	<u>A2G, LLC</u> <u>Alex Benz</u>	<u>Loan</u>
07/29/22	<u>31,000</u>	<u>31,000</u>	<u>4,926</u>	<u>07/29/23</u>	Conversion Price shall be equal to the lesser of a) 50% of the lowest trading price in the twenty trading days prior to the day the Holder requests conversion or \$.00005	<u>A2G, LLC</u> <u>Alex Benz</u>	<u>Loan</u>
08/29/22	<u>117,500</u>	<u>117,500</u>	<u>17,673</u>	<u>08/29/23</u>	Conversion Price shall be equal to the lesser of a) 50% of the lowest trading price in the twenty trading days prior to the day the Holder requests conversion or \$.00005	<u>A2G, LLC</u> <u>Alex Benz</u>	<u>Loan</u>
09/28/22	<u>42,500</u>	<u>42,500</u>	<u>6,043</u>	<u>09/28/23</u>	Conversion Price shall be equal to the lesser of a) 50% of the lowest trading price in the twenty trading days prior to the day the Holder requests conversion or \$.00005	<u>A2G, LLC</u> <u>Alex Benz</u>	<u>Loan</u>
10/28/22	<u>36,000</u>	<u>36,000</u>	<u>4,823</u>	<u>10/28/23</u>	Conversion Price shall be equal to the lesser of a) 50% of the lowest trading price in the twenty trading days prior to the day the Holder requests conversion or \$.00005	<u>A2G, LLC</u> <u>Alex Benz</u>	
11/21/22	<u>26,500</u>	<u>26,500</u>	<u>2,712</u>	<u>11/21/23</u>	Conversion Price shall be equal to the lesser of a) 50% of the lowest trading price in the twenty trading days prior to the day the Holder requests conversion or \$.00005	<u>A2G, LLC</u> <u>Alex Benz</u>	
12/27/22	<u>29,000</u>	<u>29,000</u>	<u>3,408</u>	<u>09/28/23</u>	Conversion Price shall be equal to the lesser of a) 50% of the lowest trading price in the twenty trading days prior to the day the Holder requests conversion or \$.00005	<u>A2G, LLC</u> <u>Alex Benz</u>	<u>Loan</u>
01/31/23	<u>18,000</u>	<u>18,000</u>	<u>1,943</u>	<u>10/28/23</u>	Conversion Price shall be equal to the lesser of a) 50% of the lowest trading price in the twenty trading days prior to the day the Holder requests conversion or \$.00005	<u>A2G, LLC</u> <u>Alex Benz</u>	<u>Loan</u>
02/24/23	<u>24,000</u>	<u>24,000</u>	<u>1,835</u>	<u>02/24/24</u>	Conversion Price shall be equal to the lesser of a) 50% of the lowest trading price in the twenty trading days prior to the day the Holder requests conversion or \$.00005	<u>A2G, LLC</u> <u>Alex Benz</u>	<u>Loan</u>
04/30/23	<u>13,400</u>	<u>13,400</u>	<u>786</u>	<u>04/30/24</u>	Conversion Price shall be equal to the lesser of a) 50% of the lowest trading price in the twenty trading days prior to the day the Holder requests conversion or \$.00005	<u>A2G, LLC</u> <u>Alex Benz</u>	<u>Loan</u>

_____	_____	_____	_____	_____	_____	_____	_____
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***Control persons for any entities in the table above must be disclosed in the table or in a footnote here.

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

4) Issuer's Business, Products and Services

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

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

Ubiquitech Software Corp, is a unique marketing company that utilizes its state-of-the-art global internet marketing, Metaverse marketing, Affiliate marketing, Direct Response (DRTV) Television, Radio, Internet Content, SEO, and traditional marketing with an emphasis on technological intelligence to enhance and drive traffic and sales to its clients and partners.

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

NA

C. Describe the issuers' principal products or services.

Ubiquitech Software Corp is a unique marketing company that utilizes its state-of-the-art global internet marketing, Metaverse marketing, Affiliate marketing, Direct Response (DRTV) Television, Radio, Internet Content, SEO, and traditional marketing, with an emphasis on technological advantage, to drive traffic and sales to its business partners.

5) Issuer's Facilities

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

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

The company leases space monthly at: 3570 East 12th Ave, Denver, CO 80206.

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

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

In addition, list all individuals or entities controlling 5% or more of any class of the issuer's securities. If any insiders listed are corporate shareholders or entities, provide the name and address of the person(s) beneficially owning or controlling such corporate shareholders, or the name and contact information (City, State) of an individual representing the corporation or entity. Include Company Insiders who own any outstanding units or shares of any class of any equity security of the issuer.

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

Names of All Officers, Directors, and Control Persons	Affiliation with Company (e.g. Officer Title /Director/Owner of 5% or more)	Residential Address (City / State Only)	Number of shares owned	Share type/class	Ownership Percentage of Class Outstanding	Names of control person(s) if a corporate entity
<u>James Ballas</u>	<u>CEO and Director</u>	<u>Tampa, FL</u>	<u>100,000</u>	<u>Preferred Series A</u>	<u>100%</u>	<u>N/A</u>
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____

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

7) Legal/Disciplinary History

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

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

None

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

None

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

None

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

None

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

None

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

None

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

None

8) Third Party Service Providers

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

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

Securities Counsel (must include Counsel preparing Attorney Letters).

Name: Mark Cheung
Address 1: 22951 Mill Creek Drive, Suite A
Address 2: Laguna Hills, CA 92653
Phone: 949-689-0612
Email: markcheung@msn.com

Accountant or Auditor

Name: Allan Smethers
Firm: LKS & Associates
Address 1: 20562 Jupiter AVE
Address 2: Lakeville, MN 55044
Phone: 612-360-1488
Email: LKSandassociatesllc@gmail.com

Investor Relations

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

All other means of Investor Communication:

X (Twitter): @CorporateUBQU
Discord: _____
LinkedIn: _____
Facebook: _____
[Other]: _____

Other Service Providers

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

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

9) Disclosure & Financial Information

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

Name: **James Ballas**
Title: **CEO**
Relationship to Issuer: **Director**

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

☐ IFRS
☒ U.S. GAAP

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

Name: **Allan D Smethers**
Title: **Accountant**
Relationship to Issuer: **None**

Describe the qualifications of the person or persons who prepared the financial statements:⁵ Allan D. Smethers has been preparing financial statements and tax returns for both public and private companies for over thirty years.

Provide the following qualifying financial statements:

- Audit letter, if audited;
- Balance Sheet;
- Statement of Income;
- Statement of Cash Flows;
- Statement of Retained Earnings (Statement of Changes in Stockholders' Equity)
- Financial Notes

Financial Statement Requirements:

- Financial statements must be published together with this disclosure statement as one document.
- Financial statements must be “machine readable”. Do not publish images/scans of financial statements.
- Financial statements must be presented with comparative financials against the prior FYE or period, as applicable.
- Financial statements must be prepared in accordance with U.S. GAAP or International Financial Reporting Standards (IFRS) but are not required to be audited.

Ubiquitech Software Corp.

Balance Sheet

February 29, 2024, and 2023

	<u>2024</u>	<u>2023</u>
<u>ASSETS</u>		
Current Assets		
Cash	\$ (724)	\$ 1,926
Inventory	69,557	96,986
Website development	<u>99,254</u>	<u>99,254</u>
Total Current Assets	168,087	198,166
Fixed Assets (net of depreciation)	<u>7,004</u>	<u>12,472</u>
TOTAL ASSETS	\$ <u><u>175,091</u></u>	\$ <u><u>210,638</u></u>
 <u>LIABILITIES AND STOCKHOLDERS' EQUITY</u>		
Current Liabilities		
Accounts payable	\$ 41,934	\$ 15,439
Accrued interest	472,665	582,226

⁵ 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.

Short term notes	<u>23,405</u>	<u>23,405</u>
Total Current Liabilities	538,004	621,070
Long-term debt	<u>1,021,862</u>	<u>1,887,462</u>
Total Liabilities	1,559,866	2,508,532
Stockholders' Equity		
Common stock, \$.001 par value; Authorized 50,000,000,000 shares; issued and outstanding: 31,796,237,137 and 29,082,417,137 shares respectively	31,796,237	29,082,417
Preferred stock, \$0.10 par value authorized 1,000,000 shares; issued and outstanding 100,000 shares	10,000	10,000
Additional paid in capital	(28,214,341)	(25,636,212)
Retained Earnings (Deficit)	<u>(4,976,671)</u>	<u>(5,754,099)</u>
Total Stockholders' Equity	<u>(1,384,775)</u>	<u>(2,297,894)</u>
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY	\$ <u><u>175,091</u></u>	\$ <u><u>210,638</u></u>

Ubiquitech Software Corp.

Income Statement
February 29, 2024, and 2023

	<u>2024</u>	<u>2023</u>
Revenue	\$ 38,012	\$ 89,619
Cost of goods sold	<u>26,981</u>	<u>61,318</u>
Gross Profit	11,031	28,301
Operating Expenses		
Advertising and marketing	0	19,211
Bank charges	972	1,810
Computer and internet	0	2,955
Consulting	5,000	15,500
Depreciation	1,367	1,367
Office supplies	97	291
Postage and delivery	728	1,933

Professional fees	2,000	14,600
Rent	5,000	5,000
Salaries	10,517	28,978
Telephone	897	985
Utilities	889	1,126
	<hr/>	<hr/>
Total Expenses	27,467	93,756
	<hr/>	<hr/>
(Loss) From Operations	(16,436)	(65,455)
Other Income and (Expense)		
Interest expense	(28,260)	(45,454)
	<hr/>	<hr/>
Total Other Income and (Expense)	(28,260)	(45,454)
	<hr/>	<hr/>
Net		
(Loss)	\$ (44,696)	\$ (110,909)
	<hr/>	<hr/>
Loss per share - basic and diluted	\$ (0.0000)	\$ (0.0000)
	<hr/>	<hr/>
Weighted Average Shares Outstanding	30,891,635,470	29,082,417,137
	<hr/>	<hr/>

Ubiquitech Software Corp.

Cash Flow Statement February 29, 2024, and 2023

	<u>2024</u>	<u>2023</u>
<u>Cash Flows Provided by (Used for) Operating Activities</u>		
Net Income (Loss)	\$ (44,696)	\$ (110,909)
Adjustments to reconcile net income (loss) to net cash provided by operating activities:		
Depreciation expense	1,367	1,367
(Increase) decrease in inventory	9,165	(16,857)
Increase (decrease) accounts payable	5,863	11,209
Increase (decrease) accrued interest	28,260	45,454
	<hr/>	<hr/>
Net Cash Provided by (Used for) Operating Activities	(41)	(69,736)
<u>Cash Flows Provided by/(used for) Investing Activities</u>		
	<hr/>	<hr/>
	0	0

Net Cash Provided by (Used for) Investing Activities	0	0
Cash Flows Provided by/(used for) Financing Activities		
Proceeds from long-term debt	<u>0</u>	<u>71,000</u>
Net Cash Provided by/(Used for) Financing Activities	<u>0</u>	<u>71,000</u>
Net Increase (Decrease) in Cash	\$ (41)	\$ 1,264
Beginning Cash Balance	<u>(683)</u>	<u>662</u>
Ending Cash Balance	\$ <u>(724)</u>	\$ <u>1,926</u>

Ubiquitech Software Corp.
Statement of Shareholder Equity
February 29, 2024, and 2023

	Common Shares Issued	Common Stock	Preferred Shares Issued	Preferred Stock	Additional Paid-in Capital	Accumulated Equity (Deficit)	Total Stockholders' Equity
Balance November 30, 2017	715,528,908	715,529	0	0	215,500	511,593	1,442,622
Stock issued in exchange of debt	559,379,997	559,380			(108,000)		451,380
Preferred stock issued			100,000	10,000			10,000
Net income for the year ended November 30, 2018						5,275	5,275
Balance November 30, 2018	<u>1,274,908,905</u>	<u>1,274,909</u>	<u>100,000</u>	<u>10,000</u>	<u>107,500</u>	<u>516,868</u>	<u>1,909,277</u>
Stock issued in exchange of debt	8,683,664,000	8,683,664			(7,815,298)		868,366
Net (Loss) for the year ended November 30, 2019						(4,707,679)	(4,707,679)
Balance November 30, 2019	<u>9,958,572,905</u>	<u>9,958,573</u>	<u>100,000</u>	<u>10,000</u>	<u>(7,707,798)</u>	<u>(4,190,811)</u>	<u>(1,930,036)</u>
Net (Loss) for the year							

ended November 30, 2020						(618,902)	(618,902)
Balance November 30, 2020	9,958,572,905	9,958,573	100,000	10,000	(7,707,798)	(4,809,713)	(2,548,938)
Stock issued in exchange of debt	11,991,427,095	11,991,427			(11,214,384)		777,043
Net (Loss) for the year ended November 30, 2021						(279,918)	(279,918)
Balance November 30, 2021	21,950,000,000	21,950,000	100,000	10,000	(18,922,182)	(5,089,631)	(2,051,813)
Stock issued in exchange of debt	7,132,417,137	7,132,417			(6,714,030)		418,387
Net (Loss) for the year ended November 30, 2022						(553,559)	(553,559)
Balance November 30, 2022	29,082,417,137	29,082,417	100,000	10,000	(25,636,212)	(5,643,190)	(2,186,985)
Net (Loss) for the year ended November 30, 2023						711,215	711,215
Balance November 30, 2023	29,082,417,137	29,082,417	100,000	10,000	(25,636,212)	(4,931,975)	(1,475,770)
Stock issued in exchange of debt	2,713,820,000	2,713,820			(2,578,129)		135,691
Net (Loss) for the three months ended February 29, 2024						(44,696)	(44,696)
	<u>31,796,237,137</u>	<u>31,796,237</u>	<u>100,000</u>	<u>10,000</u>	<u>(28,214,341)</u>	<u>(4,976,671)</u>	<u>(1,384,775)</u>

Ubiquitech Software Corp.
Notes to Consolidated Financial Statements
For the Period Ending February 29, 2024

BUSINESS OVERVIEW

Ubiquitech Software Corporation, incorporated in the State of Colorado on January 11, 2007, (“UBQU” or the “Company”), acquired Blue Crush Marketing Group LLC (“BC” or “Blue Crush”) in July 2013. Blue Crush is a dynamic multimedia, multi-faceted corporation utilizing state-of-the-art global Internet marketing, plus Direct Response (DRTV) Television, Radio, and traditional Internet marketing to drive traffic to new and emerging industries and subsidiaries.

Ubiquitech Software Corp. is a unique marketing company that utilizes its state-of-the-art global internet marketing, Metaverse marketing, Affiliate marketing, Direct Response (DRTV) Television, Radio, Internet Content, SEO, and traditional marketing with an emphasis on technological intelligence to enhance and drive traffic and sales to its clients and partners.

Note 1 – Nature of Operations and Basis of Presentation

Ubiquitech Software Corporation, incorporated in the State of Colorado on January 11, 2007, (“UBQU” or the “Company”), recently acquired Blue Crush Marketing Group LLC (“BC” or “Blue Crush”) in July 2013. Blue Crush was a dynamic multimedia, multi-faceted corporation utilizing state-of-the-art global Internet marketing, plus Direct Response (DRTV) Television, Radio, and traditional Internet marketing to drive traffic to new and emerging industries and subsidiaries.

Ubiquitech Software Corp. is a unique marketing company that utilizes its state-of-the-art global internet marketing, Metaverse marketing, Affiliate marketing, Direct Response (DRTV) Television, Radio, Internet Content, SEO, and traditional marketing with an emphasis on technological intelligence to enhance and drive traffic and sales to its clients and partners.

The accompanying unaudited financial statements of Ubiquitech Software Corp. (the “Company”) have been prepared by management in accordance with accounting principles generally accepted in the United States of America for financial information and pursuant to rules and regulations of the Securities and Exchange Commission (“SEC”). In the opinion of management, all adjustments considered necessary for a fair presentation have been included.

The results of operations for the period ended February 29, 2024, are not necessarily indicative of future results. The accompanying unaudited financial statements should be read in conjunction with the Company’s financial statements and notes related to the year ended November 30, 2023.

Note 2 - Summary of Significant Accounting Policies

Basis of Presentation

The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America and the rules of the Securities and Exchange Commission (“SEC”). In the opinion of the management, all adjustments necessary in order for the financial statements to be not misleading have been reflected herein. The Company has elected a fiscal year ending on November 30.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Company to make estimates and judgments that affect the reported amounts of assets and liabilities, revenues and expenses, and related disclosures of contingent assets and liabilities. These estimates and judgments are based on historical information, information that is currently available to the Company and on various other assumptions that the Company believes to be reasonable under the circumstances. Actual results could differ from those estimates.

Cash Equivalents

Cash and cash equivalents consist of cash and short-term investments with original maturities of less than 90 days. Cash equivalents are placed with high credit quality financial institutions and are primarily in money market funds. The carrying value of those investments approximates fair value.

Property and equipment

Property and equipment are stated at the lower of cost or fair value. Depreciation is provided on a straight-line basis over the estimated useful lives of the assets, currently three years.

The estimated useful lives are based on the nature of the assets as well as current operating strategy and legal considerations such as contractual life. Future events, such as property expansions, property developments, new competition, or new regulations, could result in a change in the manner in which the Company uses certain assets requiring a change in the estimated useful lives of such assets.

Revenue Recognition

Revenue is only recognized when all of the following criteria are met: (1) persuasive evidence of an arrangement exists, (2) delivery has occurred or services have been rendered, (3) the price to the buyer is fixed or determinable, and (4) collectability is reasonably assured.

Basic Earnings (Loss) per Share

Basic earnings (loss) per common share is computed by dividing net income (loss) available to common shareholders by the weighted-average number of shares of common stock outstanding during the period. Diluted earnings per common share is computed by dividing income available to common shareholders by the weighted-average number of shares of common stock outstanding during the period increased to include the number of additional shares of common stock that would have been outstanding if potentially dilutive securities had been issued. There were no potentially dilutive securities outstanding during the periods presented.

Stock-based Compensation

The Company accounts for equity-based transactions with non-employees under the provisions of ASC Topic No. 505-50, "Equity-Based Payments to Non-Employees" ("Topic No. 505-50"). Topic No. 505-50 establishes that equity-based payment transactions with non-employees shall be measured at the fair value of the consideration received or the fair value of the equity instruments issued, whichever is more reliably measurable. The fair value of common stock issued for payments to non-employees in accordance with ASC Topic 505, "Equity", whereas the value of the stock compensation is based upon the measurement date as determined at either (a) the date at which a performance commitment is reached, or (b) at the date at which the necessary performance to earn the equity instrument is complete. The fair value of equity instruments, other than common stock, is estimated using the Black-Scholes option valuation model. In general, the Company recognizes an asset or expense in the same manner as if it was to pay cash for the goods or services instead of paying with or using the equity instrument.

The Company accounts for employee stock-based compensation in accordance with the guidance of FASB ASC Topic 718, *Compensation - Stock Compensation* which requires all share-based payments to employees, including grants of employee stock options, to be recognized in the financial statements based on their fair values on the grant date. The fair value of the equity instrument is charged directly to compensation expense and credited to additional paid-in capital over the period during which services are rendered. There has been no stock-based compensation issued to employees.

Fair Value of Financial Instruments

The carrying amount of cash, accounts payable and accrued liabilities, as applicable, approximates fair value due to the short-term nature of these items. The fair value of the related party notes payable cannot be determined because of the Company's affiliation with the parties with whom the agreements exist. The use of different assumptions or methodologies may have a material effect on the estimates of fair values.

ASC Topic 820, "Fair Value Measurements and Disclosures," requires disclosure of the fair value of financial instruments held by the Company. 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 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 and their current market rate of interest. The three levels of valuation hierarchy are defined as follows:

- Level 1: Observable inputs such as quoted prices in active markets.
- Level 2: Inputs, other than the quoted prices in active markets, that are observable either directly or indirectly; and
- Level 3: Unobservable inputs in which there is little or no market data, which require the reporting entity to develop its own assumptions.

Impact of New Accounting Standards

In January 2017, the Financial Accounting Standards Board ("FASB") issued an Accounting Standards Update ("ASU") 2017-01, *Business Combinations (Topic 805) Clarifying the Definition of a Business*. The amendments in this update clarify the definition of a business with the objective of adding guidance to assist entities with evaluating whether transactions should be accounted for as acquisitions or disposals of assets or businesses. The definition of a business affects many areas of accounting including acquisitions, disposals, goodwill, and consolidation. The guidance is effective for interim and annual periods beginning after December 15, 2017, and should be applied prospectively on or after the effective date. The Company is in the process of evaluating the impact of this accounting standard update.

In November 2016, the FASB issued ASU 2016-18, *Statement of Cash Flows (Topic 230): Restricted Cash*, which requires restricted cash to be presented with cash and cash equivalents on the statement of cash flows and disclosure of how the statement of cash flows reconciles to the balance sheet if restricted cash is shown separately from cash and cash equivalents on the balance sheet. ASU 2016-18 is effective for interim and annual periods beginning after December 15, 2017, with early adoption permitted. The Company is in the process of evaluating the impact of this accounting standard update on its financial statements.

In October 2016, the FASB issued ASU 2016-16, *Income Taxes (Topic 740): Intra-Entity Transfer of Assets Other than Inventory*, which requires the recognition of the income tax consequences of an intra-entity transfer of an asset, other than inventory, when the transfer occurs. ASU 2016-16 is effective for interim and annual periods beginning after December 15, 2018, with early adoption permitted. The Company is in the process of evaluating the impact of this accounting standard update on its financial statements.

In August 2016, the FASB issued ASU 2016-15, *Statement of Cash Flows (Topic 230), Classification of Certain Cash Receipts and Cash Payments*. ASU 2016-15 provides guidance for targeted changes with respect to how cash receipts and cash payments are classified in the statements of cash flows, with the objective of reducing diversity in practice. ASU 2016-15 is effective for interim and annual periods beginning after December 15, 2017, with early adoption permitted. The Company is in the process of evaluating the impact of this accounting standard update on its statements of cash flows.

In March 2016, the FASB issued ASU 2016-09, *Stock Compensation (Topic 718), Improvements to Employee Share-Based Payment Accounting*. ASU 2016-09, which amends several aspects of accounting for employee share-based payment transactions including the accounting for income taxes, forfeitures, and statutory tax withholding requirements, and classification in the statement of cash flows. ASU 2016-09 is effective for fiscal years beginning after December 15, 2016, and interim periods within annual periods beginning after December 15, 2016, with early adoption permitted. The Company is in the process of evaluating the impact of this accounting standard update on its financial statements.

In February 2016, the FASB issued ASU 2016-02, *Leases (Topic 842)*. ASU 2016-02 requires lessees to recognize lease assets and lease liabilities on the balance sheet and requires expanded disclosures about leasing arrangements. ASU 2016-02 is effective for fiscal years beginning after December 15, 2018, and interim periods in fiscal years beginning after December 15, 2018, with early adoption permitted. The Company is in the process of evaluating the impact of this accounting standard update on its financial statements.

In May 2014, August 2015, April 2016 and May 2016, the Financial Accounting Standards Board ("FASB") issued ASU 2014-09 (ASC Topic 606), Revenue from Contracts with Customers, ASU 2015-14 (ASC Topic 606) Revenue from Contracts with Customers, Deferral of the Effective Date, ASU 2016-10 (ASC Topic 606) Revenue from Contracts with Customers, Identifying Performance Obligations and Licensing, and ASU 2016-12 (ASC Topic 606) Revenue from Contracts with Customers, Identifying Performance Obligations and Licensing, and ASU 2016-12 (ASC Topic 606) Revenue from Contracts with accounting for revenue arising from contracts with customers and supersedes most current revenue recognition guidance, including industry-specific guidance. It also requires entities to disclose both quantitative and qualitative information that enable financial statements users to understand the nature, amount, timing, and uncertainty of revenue and cash flows arising from contracts with customers. The amendments in these ASUs are effective for fiscal years, and interim periods within those years, beginning after December 15, 2017. Early adoption is permitted for

annual periods beginning after December 15, 2016. This standard may be applied through the process of assessing the impact, if any, on its financial statements.

The Company has implemented all new accounting pronouncements that are in effect. These pronouncements did not have any material impact on the financial statements unless otherwise disclosed, and the Company does not believe that there are any other new accounting pronouncements that have been issued that might have a material impact on its financial position or results of operations.

Income Taxes

Income taxes are computed using the asset and liability method of accounting. Under the asset and liability method, a deferred tax asset or liability is recognized for estimated future tax effects attributable to temporary differences and carry-forwards. The measurement of deferred income tax assets is adjusted by a valuation allowance, if necessary, to recognize future tax benefits only to the extent, based on available evidence; it is more likely than not such benefits will be realized. The Company's deferred tax assets were fully reserved at February 29, 2024.

The Company accounts for its income taxes using the Income Tax topic of the FASB ASC 740, which requires the recognition of deferred tax liabilities and assets for expected future tax consequences of events that have been included in the financial statements or tax returns. Under this method, deferred tax liabilities and assets are determined based on the difference between the financial statement and tax bases of assets and liabilities using enacted tax rates in effect for the year in which the differences are expected to reverse.

Note 3 - Going Concern

These consolidated financial statements have been prepared on a going concern basis, which implies the Company will continue to realize its assets and discharge its liabilities in the normal course of business. However, the accompanying financial statements reflect that the Company has incurred significant operating losses and has a deficit in shareholders' equity. These factors raise substantial doubt regarding the Company's ability to continue as a going concern. The continuation of the Company as a going concern is dependent upon the continued financial support from its shareholders, the ability of the Company to obtain necessary equity financing to continue operations. At February 29, 2024, the Company has accumulated losses of \$4,976,671 since inception. These consolidated financial statements include write off of assets acquired that are no longer useful and have no value.

Note 4 – Property and Equipment

Property and equipment, stated at cost, less accumulated depreciation at February 29, 2024 consisted of the following:

		February 29, 2024
Inventory and Systems computers	\$	(724)
Leasehold improvement	\$	2,927
Material Handling and Sorting equipment	\$	3,353
Property and equipment, net	\$	7,004

Note 5 - Related Party Transactions

None

Note 6 - Loans payable

The company had a short term note payable in the amount of \$23,405 during the Quarter.

Note 7 - Convertible Notes Payable

As of February 29, 2024, the company had \$1,021,862 of long-term debt.

\$242,692 of this debt is owed to R Holdings 9 originally dated August 30, 2011, representing money advanced to James Ballas, the company president, Blue Crush Marketing Group and or its subsidiaries.

\$37,500 is owed to A2G, LLC for monies advanced to a subsidiary of the company on December 11, 2020.

\$58,000 is owed to A2G, LLC for monies advanced to a subsidiary of the company on February 25, 2021.

\$32,500 is owed to A2G, LLC for monies advanced to a subsidiary of the company on April 30, 2021.

\$35,000 is owed to A2G, LLC for monies advanced to a subsidiary of the company on July 08, 2021.

25,500 is owed to A2G, LLC for monies advanced to a subsidiary of the company on October 26, 2021.

25,000 is owed to A2G, LLC for monies advanced to a subsidiary of the company on November 24, 2021.

32,500 is owed to A2G, LLC for monies advanced to a subsidiary of the company on December 23, 2021.

30,000 is owed to A2G, LLC for monies advanced to a subsidiary of the company on January 25, 2022.

15,500 is owed to A2G, LLC for monies advanced to a subsidiary of the company on February 16, 2022.

62,500 is owed to A2G, LLC for monies advanced to a subsidiary of the company on March 31, 2022.

17,000 is owed to A2G, LLC for monies advanced to a subsidiary of the company on April 29, 2022.

22,500 is owed to A2G, LLC for monies advanced to a subsidiary of the company on May 26, 2022.

47,500 is owed to A2G, LLC for monies advanced to a subsidiary of the company on June 30, 2022.

31,000 is owed to A2G, LLC for monies advanced to a subsidiary of the company on July 29, 2022.

117,500 is owed to A2G, LLC for monies advanced to a subsidiary of the company on August 29, 2022.

42,500 is owed to A2G, LLC for monies advanced to a subsidiary of the company on September 28, 2022.

36,000 is owed to A2G, LLC for monies advanced to a subsidiary of the company on October 28, 2022.

26,500 is owed to A2G, LLC for monies advanced to a subsidiary of the company on November 21, 2022.

29,000 is owed to A2G, LLC for monies advanced to a subsidiary of the company on December 27, 2022.

18,000 is owed to A2G, LLC for monies advanced to a subsidiary of the company on January 31, 2023.

24,000 is owed to A2G, LLC for monies advanced to a subsidiary of the company on February 24, 2023.

13,400 is owed to A2G, LLC for monies advanced to a subsidiary of the company on April 30, 2023.

The Promissory Notes provide for interest at rates between 8% and 10% per annum that are payable on maturity dates from 2012 through 2024. These notes contain conversion features whereby the Conversion Price shall be equal to the lesser of a 50% of the lowest trading price in the twenty trading days prior to the day the Holder requests conversion or prices ranging from \$.0001 to \$.00005.

Note 8 – Subsequent events

In During March of 2024, the company concluded the acquisition of the assets and business of Innovative Outcomes Inc. an established and leading provider of wound care products in the healthcare space. Innovative Outcomes concluded its financial year 2023 with approximate annual revenue of \$5,000,000. The financial results of this subsidiary will be reflected in the parent company's fiscal 2nd quarter results and filings.

In accordance with SFAS 165 (ASC 855-10) management has performed an evaluation of subsequent events through the date that the financial statements were available to be issued and through the date of the filing and has determined that it does not have any other material subsequent events to disclose in these financial statements.

Note 9 – Other Information

N/A

SIGNATURES

Pursuant to the requirements of the OTC Markets, the Corporation has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

UBIQUITECH SOFTWARE INC.

Dated: April 12, 2024

By: /s/ James Ballas

Name: James Ballas

Title: President (principal executive officer) and Director

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, James Ballas certify that:

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

04/12/24 [Date]

"/s/ James Ballas" [CEO's Signature]

(Digital Signatures should appear as "/s/ [OFFICER NAME]")

Principal Financial Officer:

I, James Ballas certify that:

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

04/12/24 [Date]

"/s/ James Ballas" [CFO's Signature]

(Digital Signatures should appear as "/s/ [OFFICER NAME]")