

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

FORM 10-Q

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

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

or

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

For the transition period from: _____ to _____

Commission File Number: **000-53571**

Dogecoin Cash, Inc.

Formerly Cannabis Sativa, Inc.

Nevada

(State or Other Jurisdiction
of Incorporation)

20-1898270

(I.R.S. Employer
Identification No.)

355 W. Mesquite Blvd. #C-70 Mesquite, Nevada 89027

(Address of Principal Executive Office) (Zip Code)

(702) 762-3123

(Registrant's telephone number, including area code)

N/A

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

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

Title of each class	Trading Symbol	Name of each exchange on which registered.
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None

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days.

☒ Yes ☐ No

Indicate by check mark whether the registrant has submitted electronically every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T (§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files).

☒ Yes ☐ No

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

Large accelerated filer	<input type="checkbox"/>	Accelerated filer	<input type="checkbox"/>
Non-accelerated Filer	<input type="checkbox"/>	Smaller reporting company	<input checked="" type="checkbox"/>
Emerging growth company	<input checked="" type="checkbox"/>		

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

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act).

☐ Yes ☒ No

The number of shares of the issuer's Common Stock outstanding as of December 31, 2024, is 137,066,141.

PART I—FINANCIAL INFORMATION

Item 1. Financial Statements.

Attached after signature page.

Item 1C. Cybersecurity

We recognize the critical importance of developing, implementing, and maintaining robust cybersecurity measures to safeguard our information systems and protect the confidentiality, integrity, and availability of our data. We currently have security measures in place to protect our clients, customers, employees, and vendor information and prevent data loss and other security breaches. We only use third party software for accounting, billing and payroll that has robust compliance and is actively involved in continuous assessment of risks from cybersecurity threats, including prevention, mitigation, detection, and remediation of cybersecurity incidents.

Our CEO is responsible for overseeing our business operations and is responsible for day-to-day assessment and confers weekly with subsidiary webmaster to understand any risks from cybersecurity threats, including the prevention, mitigation, detection, and remediation of cybersecurity incidents.

As our core operations are virtual, it is routine to undertake activities to prevent, detect, and minimize the effects of cybersecurity incidents, maintain business continuity, contingency, and have recovery plans for use in the event of a cybersecurity incident by the administering of local and cloud based back up of files and emails. We currently do not carry a cyber liability insurance policy but are evaluating whether to acquire one to mitigate any financial impact of a cybersecurity breach.

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

Certain statements in this Report constitute "forward-looking statements." Such forward-looking statements involve known and unknown risks, uncertainties, and other factors that may cause our actual results, performance, or achievements to be materially different from any future results, performance, or achievements expressed or implied by such forward-looking statements. Factors that might cause such a difference include, among others, uncertainties relating to general economic and business conditions; industry trends; changes in demand for our products and services; uncertainties relating to customer plans and commitments and the timing of orders received from customers; announcements or changes in our pricing policies or that of our competitors; unanticipated delays in the development, market acceptance or installation of our products and services; changes in government regulations; availability of management and other key personnel; availability, terms, and deployment of capital; relationships with third-party equipment suppliers; and worldwide political stability and economic growth. The words "believe," "expect," "anticipate," "intend" and "plan" and similar expressions identify forward-looking statements. Readers are cautioned not to place undue reliance on these forward-looking statements, which speak only as of the date the statement was made.

Results of Operations

Three Months Ended September 30, 2024, compared with the Three Months Ended September 30, 2023

	Three Months Ended			
	A September 30, 2024	B September 30, 2023	A-B	
			Change	Change %
REVENUE	\$ 189,121	\$ 271,207	\$ (88,806)	(27)%
Cost of revenues	70,249	102,472	(36,506)	(30)%
<i>Cost of sales</i>				
<i>% of total sales</i>	37 %	38 %		(1)%
Gross profit	118,872	168,735	(52,300)	(26)%
<i>Gross profit %</i>				
<i>of sales</i>	63 %	62 %		
EXPENSES				
Professional fees	114,456	61,065	53,391	87 %
Depreciation and amortization	301	37,989	(37,688)	(99)%
Wages and salaries	82,293	143,935	(61,642)	(43)%
Advertising	996	1,637	(641)	(39)%
General and administrative	102,673	145,633	(42,960)	(29)%
Total expenses	300,719	390,259	(159,172)	(41)%
NET LOSS FROM CONTINUING OPERATIONS	(181,847)	(221,524)	39,677	(18)%

Revenue for the three months ended September 30, 2024, decreased 27% compared to the three months ended September 30, 2023. Cost of revenues as a percentage of sales decreased 30% between the periods. The decrease in revenues is primarily a result of the significant increase in competition for market share in the cannabis tele-medicine industry. This decrease in the demand for our service continued during the third quarter of 2024.

Total operating expenses decreased in September 30, 2024 compared with 2023 which trended down as did revenue in the current period. Decreases in depreciation and amortization, wages and salaries and general and administrative expenses. PrestoDoctor management salaries also decreased in the three months ended September 30, 2024.

Nine Months Ended September 30, 2024, compared with the Nine Months Ended September 30, 2023

	Nine Months Ended			
	A September 30, 2024	B September 30, 2023	A-B	
			Change	Change %
REVENUE	\$ 648,643	\$ 939,772	\$ (291,129)	(31) %
Cost of revenues	253,369	328,481	(75,112)	(23) %
<i>Cost of sales % of total sales</i>	39 %	35 %		6 %
Gross profit	395,274	611,291	(216,017)	(35) %
<i>Gross profit % of sales</i>	61 %	65 %		
EXPENSES				
Professional fees	263,690	222,963	40,727	18 %
Depreciation and amortization	3,028	113,968	(110,940)	(97) %
Wages and salaries	293,373	468,728	(175,355)	(37) %
Advertising	8,928	9,113	(185)	(2) %
General and administrative	380,838	435,221	(54,383)	(12) %
Total expenses	949,857	1,249,993	(300,136)	(24) %
NET LOSS FROM CONTINUING OPERATIONS	(554,583)	(417,178)	84,119	(13) %

Revenue for the nine months ended September 30, 2024, decreased 31% compared to the nine months ended September 30, 2023. Cost of revenues as a percentage of sales decreased 23% between the periods. The decrease in revenues is primarily a result of the significant increase in competition for market share in the cannabis tele-medicine industry. This decrease in the demand for our service continued during the third quarter of 2024.

Total operating expenses decreased in September 30, 2024 compared with 2023 which trended down as did revenue in the current period. Decreases in depreciation and amortization, wages and salaries and general and administrative expenses. PrestoDoctor management salaries also decreased in the nine months ended September 30, 2024.

Liquidity and Capital Resources

Cash used in operating activities was \$78,400 in the nine months ended September 30, 2024. We ended the third quarter of 2024 with \$41,352 in cash on hand.

The accompanying condensed consolidated financial statements have been prepared assuming that the Company will continue as a going concern, which contemplates the realization of assets and the liquidation of liabilities in the normal course of business. We incurred net losses of \$854,454 and \$995,109, respectively, for the nine months ended September 30, 2024, and 2023 and had an accumulated deficit of \$82,895,826 as of September 30, 2024. The Company may seek to raise money for working capital purposes through a public offering of its equity capital or through a private placement of equity capital or convertible debt. It will be important for the Company to be successful in its efforts to raise capital in this manner if it is going to be able to further its business plan in an aggressive manner. Raising capital in this manner will cause dilution to current shareholders.

The amount of cash on hand the Company has does not provide sufficient liquidity to meet the immediate needs of our current operations.

Off Balance Sheet Arrangements

None

Item 3. Quantitative and Qualitative Disclosures About Market Risk.

Not required.

Item 4. Controls and Procedures.

Disclosure Controls and Procedures

Conclusions of Management Regarding Effectiveness of Disclosure Controls and Procedures

At the end of the period covered by this Quarterly Report on Form 10-Q, an evaluation was carried out under the supervision and with the participation of the Company's management, including the Chief Executive Officer ("CEO") and Chief Financial Officer ("CFO"), of the effectiveness of the design and operations of the Company's disclosure controls and procedures (as defined in Rule 13a – 15(e) and Rule 15d – 15(e) under the Exchange Act). Based on that evaluation, the CEO and the CFO have concluded that as of the end of the period covered by this report, the Company's disclosure controls and procedures were not effective as it was determined that there were material weaknesses affecting our disclosure controls and procedures.

Management of the Company believes that these material weaknesses are due to the small size of the company's accounting staff. The small size of the Company's accounting staff may prevent adequate controls in the future, such as segregation of duties, due to the cost/benefit of remediation. To mitigate the current limited resources and limited employees, we rely heavily on direct management oversight of transactions, along with the use of external legal and accounting professionals. As the Company grows, management expects to increase the number of

employees, which will enable us to implement adequate segregation of duties within the internal control framework.

Changes in Internal Control over Financial Reporting

There was no change in our internal control over financial reporting during the quarter ended June 30, 2024, that has materially affected, or is reasonably likely to materially affect, our internal control over financial reporting.

PART II – OTHER INFORMATION

Item 1. Legal Proceedings.

We are not a party to any material legal proceedings, and, to the best of our knowledge, no such legal proceedings have been threatened against us.

Item 1A. Risk Factors

Not required.

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

None

Item 3. Defaults Upon Senior Securities.

None.

Item 4. Mine Safety Disclosures.

Not applicable.

Item 5. Other Information.

None.

Item 6. Exhibits.

The following documents are included as exhibits to this report:

(a) Exhibits

Exhibit Number	SEC Reference Number	Title of Document	Notes
3.1	3	Articles of Incorporation	(1)
3.2	3	Bylaws	(1)
31.1	31	Section 302 Certification of Principal Executive Officer	
31.2	31	Section 302 Certification of Principal Financial Officer	
32.1	32	Section 1350 Certification of Principal Executive Officer	
32.2	32	Section 1350 Certification of Principal Financial Officer	
101.INS		XBRL Instance Document	(2)
101.SCH		XBRL Taxonomy Extension Schema	(2)
101.CAL		XBRL Taxonomy Extension Calculation Linkbase	(2)
101.DEF		XBRL Taxonomy Extension Definition Linkbase	(2)
101.LAB		XBRL Taxonomy Extension Label Linkbase	(2)
101.PRE		XBRL Taxonomy Extension Presentation Linkbase	(2)

(1) Incorporated by reference to Exhibits 3.01 and 3.02 of the Company's Registration Statement on Form 10 filed January 28, 2009.

(2) XBRL information is furnished and not filed for purposes of Sections 11 and 12 of the Securities Act of 1933 and Section 18 of the Securities Exchange Act of 1934, and is not subject to liability under those sections, is not part of any registration statement or prospectus to which it relates and is not incorporated or deemed to be incorporated by reference into any registration statement, prospectus or other document.

SIGNATURES

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

Dogecoin Cash, Inc.

Date: December 31, 2024

By: /s/ David Tobias

David Tobias
Principal Executive Officer
Principal Financial Officer

Contents

Page

FINANCIAL STATEMENTS - UNAUDITED – for the three and nine months ended September 30, 2024 and 2023:

<u>Condensed consolidated balance sheets</u>	FS-2
<u>Condensed consolidated statements of operations</u>	FS-3
<u>Condensed consolidated statements of changes in stockholders' equity</u>	FS-4
<u>Condensed consolidated statements of cash flows</u>	FS-5
<u>Notes to condensed consolidated financial statements</u>	FS-6 through FS-17

DOGECOIN CASH, INC.

CONDENSED CONSOLIDATED BALANCE SHEETS - UNAUDITED

	September 30, 2024	December 31, 2023
ASSETS		
Current Assets		
Cash	\$ 41,352	\$ 83,762
Investment in equity securities, at fair value	18,000	66,000
Right of use asset	-	10,232
Total Current Assets	59,352	159,994
Advances to related party	76,305	75,054
Property and equipment, net	2,231	2,436
Intangible assets, net	4,436	7,259
Goodwill	1,775,811	1,775,811
Total Assets	\$ 1,918,135	\$ 2,020,554
LIABILITIES AND STOCKHOLDERS' EQUITY		
Current Liabilities		
Accounts payable and accrued expenses	\$ 126,808	\$ 175,066
Operating lease liability, current	-	10,232
Accrued interest - related parties	20,939	20,130
Fair value of convertible component in convertible loans	174,490	-
Convertible notes payable	220,743	118,818
Notes payable to related parties	206,911	161,170
Total Current Liabilities	749,891	485,416
Long-term liabilities		
Stock payable	1,042,773	777,747
Total Liabilities	1,792,664	1,263,163
Commitments and contingencies (Notes 6 and 8)		
Stockholders' Equity		
Common stock \$0.001 par value; 495,000,000 shares authorized; 110,030,284 and 88,814,037 shares issued and outstanding, respectively	110,030	88,815
Additional paid-in capital	81,593,515	81,392,196
Accumulated deficit	(82,895,826)	(82,083,492)
Total Cannabis Sativa, Inc. Stockholders' Deficit	(1,192,281)	(602,481)
Non-Controlling Interest	1,317,752	1,359,872
Total Stockholders' Equity	125,471	757,391
Total Liabilities and Stockholders' Equity	\$ 1,918,135	\$ 2,020,554

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

DOGECOIN CASH, INC.

CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS - UNAUDITED

	Three Months Ended		Nine Months Ended	
	September 30, 2024	September 30, 2023	September 30, 2024	September 30, 2023
Revenues	\$ 189,121	\$ 271,207	\$ 648,643	\$ 939,772
Cost of Revenues	70,249	102,472	253,369	328,481
Gross Profit	118,872	168,735	395,274	611,291
Operating Expenses				
Professional fees	114,456	61,065	263,690	222,963
Depreciation and amortization	301	37,989	3,028	113,968
Wages and salaries	82,293	143,935	293,373	468,728
Advertising	996	1,637	8,928	9,113
General and administrative	102,673	145,633	380,838	435,221
Total Operating Expenses	300,719	390,259	949,857	1,249,993
Loss from Operations	(181,847)	(221,524)	(554,583)	(638,702)
Other (Income) and Expenses				
Unrealized (gain) loss on investment	7,500	(28,800)	15,000	185,083
Employee Retention Credit	-	(139,970)	-	(139,970)
(Gain) loss on debt settlement	44,406	88,591	52,182	99,118
Loss on return of investment securities	-	-	33,000	155,735
Financial expense	7,357	37,327	199,689	56,441
Total Other (Income) Expenses, Net	59,263	(42,852)	299,871	356,407
Loss Before Income Taxes	(241,110)	(178,672)	(854,454)	(995,109)
Income Taxes	-	-	-	-
Net Loss for the Period	(241,110)	(178,672)	(854,454)	(995,109)
Income (loss) attributable to non-controlling interest - PrestoCorp	(4,879)	49,076	(42,121)	88,047
Net Loss for the Period Attributable To Dogecoin Cash, Inc.	\$ (236,231)	\$ (227,748)	\$ (812,333)	\$ (1,083,156)
Net Loss for the Period per Common Share: Basic & Diluted	\$ (0.00)	\$ (0.00)	\$ (0.01)	\$ (0.02)
Weighted Average Common Shares Outstanding:				
Basic & Diluted	107,508,142	52,119,640	96,970,853	48,676,647

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

DOGECOIN CASH, INC.

CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN STOCKHOLDERS' EQUITY FOR THE THREE AND NINE MONTHS ENDED SEPTEMBER 30, 2024 AND 2023

	Common Stock		Additional Paid-In Capital	Accumulated Deficit	Non-controlling Interest - Prestocorp	Total
	Shares	Amount				
Balance - January 1, 2023	45,566,363	\$ 45,567	\$ 80,939,618	\$ (80,603,069)	\$ 1,290,566	\$ 1,672,682
Common stock issued - note payable conversion	320,513	321	25,316	-	-	25,637
Net loss for the period	-	-	-	(522,922)	22,821	(500,101)
Balance - March 31, 2023	45,886,876	45,888	80,964,934	(81,125,991)	1,313,387	1,198,218
Common stock issued - note payable conversion	1,711,397	1,711	37,289	-	-	39,000
Common stock issued for services	2,450,000	2,450	85,750	-	-	88,200
Net loss for the period	-	-	-	(332,486)	16,150	(316,336)
Balance - June 30, 2023	50,048,273	50,049	81,087,973	(81,458,477)	1,329,537	1,009,082
Common stock issued - note payable conversion	9,778,937	9,779	185,498	-	-	195,277
Net loss for the period	-	-	-	(227,748)	49,076	(178,672)
Balance - September 30, 2023	59,827,210	\$ 59,828	\$ 81,273,471	\$ (81,686,225)	\$ 1,378,613	\$ 1,025,687
Balance - January 1, 2024	88,814,037	\$ 88,815	\$ 81,392,196	\$ (82,083,492)	\$ 1,359,872	\$ 757,391
Net loss for the period	-	-	-	(200,273)	(22,295)	(222,568)
Balance - March 31, 2024	88,814,037	88,815	81,392,196	(82,283,765)	1,337,577	534,823
Common stock issued - note payable conversion	2,580,159	2,580	25,993	-	-	28,573
Common stock issued for services in accounts payable	11,620,476	11,620	112,240	-	-	123,860
Net loss for the period	-	-	-	(375,830)	(14,946)	(390,776)
Balance - June 30, 2024	103,014,672	\$ 103,015	\$ 81,530,429	\$ (82,659,595)	\$ 1,322,631	\$ 296,480
Common stock issued - note payable conversion	7,015,612	7,015	63,086	-	-	70,101
Net loss for the period	-	-	-	(236,231)	(4,879)	(241,110)
Balance - September 30, 2024	110,030,284	\$ 110,030	\$ 81,593,515	\$ (82,895,826)	\$ 1,317,752	\$ 125,471

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

DOGECOIN CASH, INC.

CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS - UNAUDITED

For the nine months ended September 30,	2024	2023
Cash Flows From Operating Activities:		
Net loss for the period	\$ (854,454)	\$ (995,109)
Adjustments to reconcile net loss for the period to net cash used in operating activities:		
Unrealized loss on investments	15,000	185,083
Interest expense - default on notes	-	21,223
Depreciation and amortization	3,028	113,968
Loss on debt settlement	52,182	99,231
Loss on return of investment securities	33,000	155,735
Stock issued for services	-	88,200
Stock payable for services	390,631	319,701
Note payable issued for services	42,500	70,000
Changes in Assets and Liabilities:		
Accounts payable and accrued expenses	63,197	(90,142)
Fair value of convertible component in convertible loans	174,490	-
Accrued interest - related parties	2,026	150
Net Cash Used in Operating Activities	(78,400)	(31,960)
Cash Flows from Investing Activities:		
Proceeds from sale of stock held for investment	-	9,040
Advances to related party	(1,250)	(19,388)
Net Cash Used in Investing Activities	(1,250)	(10,348)
Cash Flows from Financing Activities:		
Proceeds from convertible note payable	30,000	33,056
Proceeds from related parties notes payable, net	7,240	26,719
Net Cash Provided by Financing Activities	37,240	59,775
NET CHANGE IN CASH	(42,410)	17,467
CASH AT BEGINNING OF PERIOD	83,762	97,445
CASH AT END OF PERIOD	\$ 41,352	\$ 114,912
Supplemental Disclosures of Non Cash Activities:		
Noncash investing and financing activities		
Shares issued in consideration of convertible notes and interest payable - related parties	\$ 7,453	\$ 30,000
Shares issued in consideration of convertible notes payable	\$ 91,221	\$ 160,236
Convertible note issued for payable	\$ 86,022	\$ -
Common stock issued for services in accounts payable	\$ 123,860	\$ -

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

DOGECOIN CASH, INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
For the Nine Months Ended September 30, 2024 and 2023

1. Organization and Summary of Significant Accounting Policies

Nature of Business:

Dogecoin Cash, Inc. (the “Company,” “us,” “we” or “our”) was incorporated as Ultra Sun Corp. under the laws of Nevada in November 2004. On November 13, 2013, we changed our name to Cannabis Sativa, Inc. We operate through several subsidiaries including:

- PrestoCorp, Inc. (“PrestoCorp”)
- Wild Earth Naturals, Inc. (“Wild Earth”)
- Kubby Patent and Licenses Limited Liability Company (“KPAL”)
- Hi Brands, International, Inc. (“Hi Brands”)
- Eden Holdings LLC (“Eden”).

PrestoCorp is a 51% owned subsidiary. Wild Earth, KPAL, Hi Brands, and Eden are wholly owned subsidiaries. At September 30, 2024 and December 31, 2023, PrestoCorp is the sole operating subsidiary.

Our primary operations for the nine months ended September 30, 2024 were through PrestoCorp, which provides telemedicine online referral services for customers desiring medical marijuana cards in states where medical marijuana has been legalized. The Company is actively seeking new business opportunities for acquisition and is continually reviewing opportunities for product and brand development through our Wild Earth, Hi Brands, and KPAL subsidiaries.

Basis of Presentation

Operating results for the three and nine months ended September 30, 2024, may not be indicative of the results expected for the full year ending December 31, 2024. For further information, refer to the financial statements and notes thereto in our Annual Report on Form 10-K for the fiscal year ended December 31, 2023.

The interim financial statements should be read in conjunction with audited financial statements and related footnotes set forth in our annual report filed on Form 10-K for the year ended December 31, 2023, as filed with the United States Securities and Exchange Commission on May 14, 2024.

In the opinion of management, the accompanying unaudited condensed consolidated financial statements contain all adjustments, consisting of only normal recurring adjustments, necessary for a fair statement of the Company’s financial position as of September 30, 2024, and its results of operations, cash flows, and changes in stockholders’ equity for the three and nine months ended September 30, 2024. The financial statements do not include all of the information and notes required by accounting principles generally accepted in the United States (“GAAP”) for complete financial statements.

Principles of Consolidation:

The condensed consolidated financial statements include the accounts of Cannabis Sativa, Inc. (the “Company” or “CBDS”), and its wholly-owned subsidiaries and PrestoCorp, a 51% owned subsidiary. All significant inter-company balances have been eliminated in consolidation.

DOGECOIN CASH, INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
For the Nine Months Ended September 30, 2024 and 2023

Going Concern:

The Company has an accumulated deficit of \$82,895,826 at September 30, 2024, which, among other factors, raises substantial doubt about the Company's ability to continue as a going concern. The ability of the Company to continue as a going concern is dependent on the Company's ability to generate profitable operations in the future and/or to obtain the necessary financing to meet its obligations and repay its liabilities arising from normal business operations when they are due.

Use of Estimates:

The preparation of financial statements in conformity with generally accepted accounting principles in the United States of America ("GAAP") requires management to make estimates and assumptions that affect the amounts reported in the consolidated financial statements and accompanying notes. Significant estimates and assumptions by management affect the allowance for doubtful accounts, the carrying value of long-lived assets (including goodwill and intangible assets), the provision for income taxes and related deferred tax accounts, certain accrued liabilities, revenue recognition, contingencies, and the value attributed to stock-based awards.

Net Loss per Share:

Basic net loss per share is computed by dividing net loss available to common shareholders by the weighted average number of common shares outstanding for the period and contains no dilutive securities. Diluted earnings per share reflect the potential dilution of securities that could share in the earnings of the Company. Potentially dilutive shares are excluded from the calculation of diluted net loss per share because the effect is anti-dilutive. For the nine months ended September 30, 2024 and December 31, 2023 the Company had -0- and 50,000 outstanding warrants, respectively, and -0- shares of convertible preferred stock, respectively, that would be dilutive to future periods net income if converted.

Recent Accounting Pronouncement:

Accounting Standards Updates Adopted

In August 2020, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") No. 2019-12 Debt with Conversion and Other Options (Subtopic 470-20) and Derivatives and Hedging—Contracts in Entity's Own Equity (Subtopic 815-40): Accounting for Convertible Instruments and Contracts in an Entity's Own Equity. The update is to address issues identified as a result of the complexity associated with applying generally accepted accounting principles for certain financial instruments with characteristics of liabilities and equity. The update is effective for fiscal years beginning after December 15, 2023, including interim periods within those fiscal years and with early adoption permitted. Early adoption of this update had no impact on the Company's consolidated financial statements.

Other accounting standards that have been issued or proposed by FASB that do not require adoption until a future date are not expected to have a material impact on the financial statements upon adoption.

DOGECOIN CASH, INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
For the Nine Months Ended September 30, 2024 and 2023

2. Intangibles and Goodwill

The Company considers all intangibles to be definite-lived assets with lives of 5 to 10 years. Intangibles consisted of the following at September 30, 2024 and December 31, 2023:

	September 30, 2024	December 31, 2023
CBDS.com website (Cannabis Sativa)	\$ 13,999	\$ 13,999
Intellectual Property Rights (PrestoCorp)	240,000	240,000
Patents and Trademarks (KPAL)	1,281,411	1,281,411
Total Intangibles	1,535,410	1,535,410
Less: Accumulated Amortization	(1,530,974)	(1,528,151)
Net Intangible Assets	\$ 4,436	\$ 7,259

Amortization expense for the three and nine months ended September 30, 2024 and 2023 was \$233 (2023: \$37,921) and \$3,028 (2023: \$113,763), respectively.

Amortization of intangibles through 2029 is:

October 1, 2024 to September 30, 2025	\$ 932
October 1, 2025 to September 30, 2026	932
October 1, 2026 to September 30, 2027	932
October 1, 2027 to September 30, 2028	932
October 1, 2028 to September 30, 2029	711

Goodwill in the amount of \$3,010,202 was recorded as part of the acquisition of PrestoCorp that occurred on August 1, 2017. Cumulative impairment of the PrestoCorp goodwill totals \$1,234,391 as of September 30, 2024 and December 31, 2023. The balance of goodwill at September 30, 2024 and December 31, 2023 was \$1,775,811.

DOGECOIN CASH, INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
For the Nine Months Ended September 30, 2024 and 2023

3. Related Party Transactions

In addition to items disclosed in Notes 6, the Company had additional related party transactions during the nine months ended September 30, 2024 and 2023.

Historically, the Company has received funds from borrowings on notes payable and advances from related parties and officers of the Company to cover operating expenses. Related parties include the officers and directors of the Company and a significant shareholder holding in excess of 10% of the Company's outstanding shares.

During the nine months ended September 30, 2024 and 2023, David Tobias, the Company's chief executive officer and director, loaned \$7,240 and \$22,721, respectively to the Company for notes payable bearing interest at the rate of 5% per annum due on December 31, 2024. The note payable totaled \$55,160 and \$59,420 at September 30, 2024 and December 31, 2023, respectively.

During the nine months ended June 30, 2024, the Company and Cathy Carroll, director, entered into a note payable for \$42,500 for compensation due her for services. Ms. Carroll's note bears interest at 5% per annum and is due December 31, 2024. The note payable totaled \$151,750 and \$109,250 at September 30, 2024 and December 31, 2023, respectively.

The Company also has an outstanding loan in the amount of \$4,000 to a director of the Company. It accrues interest at 5% per annum. On May 22, 2024, the Company paid off this loan and the accrued interest with stock. See Note 6.

During the three and nine months ended September 30, 2024 and 2023, the Company recorded interest expense related to notes payable to related parties at the rates between 5% and 8% per annum in the amounts of \$586 (2023: \$4,559) and \$2,026 (2023: \$16,374), respectively.

The following tables reflect the related party payable balances.

September 30, 2024	Related party payables	Accrued interest	Total
David Tobias, CEO & Director	\$ 55,161	\$ 18,047	\$ 73,208
New Compendium, greater than 10% Shareholder	-	1,906	1,906
Stock payable – Directors & Officers	818,750	-	818,750
Cathy Carroll, Director	151,750	986	152,736
Totals	\$ 1,025,661	\$ 20,939	\$ 1,046,600

DOGECOIN CASH, INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
For the Nine Months Ended September 30, 2024 and 2023

3. Related Party Transactions – continued

December 31, 2023	Related party payables	Accrued interest	Total
David Tobias, CEO & Director	\$ 47,920	\$ 13,779	\$ 61,699
New Compendium, greater than 10% Shareholder	-	1,906	1,906
Cathy Carroll, Director	109,250	986	110,236
Stock payable – Directors & Officers	606,250	-	606,250
Other Affiliates	4,000	1,200	5,200
Totals	\$ 767,420	\$ 17,871	\$ 785,291

At September 30, 2024 and December 31, 2023, the Company has a balance due from MJ Harvest, Inc., with whom the Company plans to merge, of \$75,054 (see Note 9). The amount is included in advances to related party on the condensed consolidated balance sheets. The funds were advanced to MJ Harvest, Inc. to cover operating expenses.

At September 30, 2024 and December 31, 2023, the Company has a balance due from a director of \$1,250 and \$-0-, respectively. The amount is included in advances to related party on the condensed consolidated balance sheets. The funds were advanced to the director to cover upcoming consulting services.

The following tables reflect the related party transactions.

	Three Months Ended September 30, 2024	Three Months Ended September 30, 2023	Nine Months Ended September 30, 2024	Nine Months Ended September 30, 2023
Directors fees	\$ -	\$ 11,875	\$ 23,750	\$ 35,625
Outside services	59,375	59,375	178,125	178,125
Management fee	2,500	32,051	29,787	76,151
Payroll expenses	-	-	38,896	-

DOGECOIN CASH, INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
For the Nine Months Ended September 30, 2024 and 2023

4. Investments

At September 30, 2024 and December 31, 2023, the Company owns -0- shares of common stock of Medical Cannabis Payment Solutions (ticker: REFG). In January 2023, the Company sold all of its holdings in REFG for \$9,041 and recognized a loss of \$155,735.

In 2021, the Company received 1,500,000 shares of common stock and 1,500,000 shares of preferred stock of THC Pharmaceuticals Inc. (ticker: CBDG). The CBDG shares were received as consideration for the sale of the Company's majority interest in iBud and GKMP in the year ended December 31, 2021. On the date of sale, the shares were valued at fair value which was \$0.20 per share or \$600,000 in the aggregate. The Company's Chief Executive Officer and Chairman of the Board, David Tobias is a Director of CBDG. On January 1, 2024, the preferred shares were returned to CBDG.

The Company's investment in CBDG represents 15% of CBDG's voting shares on a fully diluted basis which, coupled with Mr. Tobias' position as a director and his individual investment in CBDG, results in the Company having significant influence over CBDG. The Company elected to account for its investment in CBDG at fair value because the Company does not intend to hold the investment for a long period of time and the shares are readily marketable. The fair value of the Company's investment at September 30, 2024 and December 31, 2023 was \$18,000 and \$66,000 resulting in an unrealized (gain) loss of \$7,500 (2023: (\$28,800)) and \$15,000 (2023: \$185,083) for the change in fair value during the three and nine months ended September 30, 2024 and 2023, respectively. The returned preferred shares are accounted for as a loss on return of investment securities on the statement of operations for the nine months ended September 30, 2024 in the amount of \$33,000.

5. Convertible Notes Payable

On January 1, 2023, the Company entered into an agreement with Carolyn Merrill ("Carolyn") whereby the Company issued a convertible note to Carolyn with a principal amount of \$72,262. As stated in the January 1, 2023, agreement Ms Merrill's contract compensation will also be added to the note for her services through March 31, 2023 in the amount of \$25,000. On December 19, 2023, \$11,500 of note payable was converted to 6,700,000 shares common stock which were valued at \$36,800 resulting in a loss on conversion of \$25,300. Note payable at December 31, 2023 was \$85,762. The note bears interest at 8% and has a term of one year when payment of principal and interest is due and 12% thereafter. If payment by S-8 shares the amount paid will be with a 10% discount, if by agreement and paid with restricted stock will be with a 30% discount. Both methods are calculated using the average of the lowest 3 closing prices during the 30 trading days preceding the request for conversion.

The Company accounted for the note in accordance with ASC 470-20, Debt with conversion and other Options. As of September 30, 2024, the conversion feature was revalued at \$27,083.

DOGECOIN CASH, INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
For the Nine Months Ended September 30, 2024 and 2023

5. Convertible Notes Payable - continued

On September 18, 2023, the Company entered into an agreement with Quick Capital, LLC whereby the Company issued a convertible note with a principal amount of \$33,055. The maturity date is nine months after the issue date, accruing interest at 12% per annum and can be converted after 180 days from date of issue at a fixed rate of \$0.01 per share. On June 26, 2024, Quick Capital converted \$7,613 of note payable, \$2,967 accrued interest and \$1,420 fees for a total of \$12,000 into 1,200,000 shares common stock. The market value on June 26, 2024 was \$0.0176 or a market value of \$21,120 which gave rise to a loss on conversion of \$9,120. On July 18, 2024, Quick Capital converted \$20,768 of note payable, \$176 accrued interest and \$1,457 fees for a total of \$22,400 into 5,104,831 shares common stock. The market value on July 18, 2024 was \$0.011 or a market value of \$56,153 which gave rise to a loss on conversion of \$35,209. On September 9, 2024, Quick Capital converted \$4,675 of note payable, \$78 accrued interest and \$1,457 fees for a total of \$6,210 into 1,910,781 shares common stock. The market value on September 30, 2024 was \$0.0073 or a market value of \$13,949 which gave rise to a loss on conversion of \$7,739.

The Company accounted for the note in accordance with ASC 470-20, Debt with conversion and other Options. As of September 30, 2024, the conversion feature was revalued at \$103.

On August 16, 2023, the Company entered into an agreement with Colonial Stock Transfer Company, Inc., ("CSTC") whereby the Company issued a convertible note to CSTC with a principal amount of \$11,020. The note bears interest at 10% and has a term of one year when payment of principal and interest is due. If payment by S-8 shares the amount paid will be with a 10% discount, if by agreement and paid with restricted stock will be with a 25% discount. The conversion methods are calculated using the lowest closing prices during the 25 trading days preceding the request for conversion.

On January 15, 2024, the Company entered into an agreement with Carolyn Merrill ("Carolyn") whereby the Company issued a convertible note to Carolyn with a principal amount of \$75,000. The note bears interest at 5% and has a term of one year when payment of principal and interest is due. If payment by S-8 shares the amount paid will be with a 10% discount, if by agreement and paid with restricted stock will be with a 30% discount. Both methods are calculated using the average of the lowest 3 closing prices during the 30 trading days preceding the request for conversion.

The Company accounted for the note in accordance with ASC 470-20, Debt with conversion and other Options. As of June 30, 2024, the conversion feature was revalued at \$147,304.

On May 22, 2024, the Company entered into an agreement with Quick Capital, LLC whereby the Company issued a convertible note with a principal amount of \$33,333. The Company received \$25,000 after loan costs of \$5,000 and original issue discount of \$3,333. The original issue discount is included in loss on debt settlement. The maturity date is nine months after the issue date, accruing interest at 12% per annum and can be converted after 180 days from date of issue at a fixed rate of \$0.02 per share.

DOGECOIN CASH, INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
For the Nine Months Ended September 30, 2024 and 2023

5. Convertible Notes Payable - continued

On August 5, 2024, the Company entered into an agreement with Colonial Stock Transfer Company, Inc., ("CSTC") whereby the Company issued a convertible note to CSTC with a principal amount of \$15,626. The note bears interest at 10% and has a term of one year when payment of principal and interest is due. Conversion will be with a 25% discount and will be calculated using the lowest closing price during the 25 trading days preceding the request for conversion.

The Company accounted for the note in accordance with ASC 470-20, Debt with conversion and other Options. As of September 30, 2024, the conversion feature was revalued at \$0.

Interest expense for the three and nine months ended September 30, 2024 and 2023 was \$2,640 (2023: \$1,945) and \$12,786 (2023: \$13,761) respectively. Accrued interest payable is included in accounts payable and accrued expenses on the condensed consolidated balance sheet.

6. Stockholders' Equity

Change in Authorized Shares

The Company increased the number of authorized common shares the Company is authorized to issue to 495,000,000 on August 8, 2022. This change in capital structure was approved without a meeting by the consent of the shareholders holding a majority of the common stock outstanding and Articles of Amendment were filed with the State of Nevada.

Securities Issuances

During the nine months ended September 30, 2023, 11,810,847 shares of common stock were issued to convert \$160,685 of a note payable to a non-related party.

During the nine months ended September 30, 2023, 2,450,000 shares of common stock were issued to pay bonuses in the amount of \$88,200.

During the nine months ended September 30, 2024, 11,620,476 shares of common stock were issued to pay services that were included in accounts payable at December 2023 in the amount of \$123,860.

During the nine months ended September 30, 2024, 1,380,159 shares of common stock were issued to convert \$4,000 of a note payable and \$1,217 of accrued interest to a related party. The note was converted at a discount of 30% at a average of the lowest closing prices for 30 days prior to January 29, 2024 which produced a loss on debt settlement of \$2,236. See Note 3.

During the nine months ended September 30, 2024, 1,200,000 shares of common stock were issued to convert \$7,613 of a note payable, \$2,967 of accrued interest and \$1,420 of fees. The note was converted at a flat rate of \$0.01. Market value at date of conversion was \$0.0176 which produced a loss on debt settlement of \$9,120. See Note 5.

DOGECOIN CASH, INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
For the Nine Months Ended September 30, 2024 and 2023

6. Stockholders' Equity- continued

On July 18, 2024, Quick Capital converted \$20,768 of note payable, \$176 accrued interest and \$1,457 fees for a total of \$22,400 into 5,104,831 shares common stock. The market value on July 18, 2024 was \$0.011 or a market value of \$56,153 which gave rise to a loss on conversion of \$35,209.

On September 9, 2024, Quick Capital converted \$4,675 of note payable, \$78 accrued interest and \$1,457 fees for a total of \$6,210 into 1,910,781 shares common stock. The market value on September 30, 2024 was \$0.0073 or a market value of \$13,949 which gave rise to a loss on conversion of \$7,739.

Stock payable at September 30, 2024 consists of 31,739,730 preferred shares and 20,992,665 restricted common shares owed to members of the board of directors and officers for directors' fees and contract services. These shares were valued at \$818,750 based on the fair value of the Company's common stock at the date of board authorization. An additional 21,247,612 common shares were owed to as non-related vendors at September 30, 2024 valued at \$224,024 based on the fair value of the Company's common stock at the date of board authorization.

Stock Compensation Plans

2020 Stock Plan

On September 25, 2020, the Company adopted the Cannabis Sativa 2020 Stock Plan which authorized the Company to utilize common stock to compensate employees, officers, directors, and independent contractors for services provided to the Company. By resolution dated September 25, 2020, the Company authorized up to 1,000,000 shares of common stock to be issued pursuant to the 2020 Stock Plan. This amount was subsequently increased to 2,000,000 shares on January 27, 2021. At September 30, 2024 and December 31, 2023 44,425 shares were available for future issuance.

7. Commitments and Contingencies

Litigation.

In the ordinary course of business, we may face various claims brought by third parties and we may, from time to time, make claims or take legal actions to assert our rights, including intellectual property disputes, contractual disputes and other commercial disputes. Any of these claims could subject us to litigation. As of September 30, 2024, no claims are outstanding.

DOGECOIN CASH, INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
For the Nine Months Ended September 30, 2024 and 2023

8. Proposed Merger with MJ Harvest, Inc.

On August 8, 2022, the Company entered into a Merger Agreement (the “Merger Agreement”) with MJ Harvest, Inc. (“MJHI”). Pursuant to the Merger Agreement, MJHI will merge with and into the Company and the Company will be the surviving corporation in the Merger. The Merger is expected to be consummated once the shareholders of the Company and the shareholders of MJHI approve the Merger which management expects will be completed early in the second quarter of calendar year 2023. The terms of the Merger Agreement are summarized below:

The name of the surviving company in the Merger will be Cannabis Sativa, Inc.

Each share of MJHI common stock outstanding on the effective date of the Merger will be converted into 2.7 shares of CBDS Common Stock.

The Merger is subject to majority approval of the shareholders of both MJHI and CBDS.

The shareholders of MJHI and CBDS will have rights to dissent from the Merger, and, if the notice of dissent is properly given, the dissenting shareholders may be paid fair value for such dissented shares.

The Board of Directors of the surviving company following the Merger is intended to consist of Patrick Bilton, Randy Lanier, Clinton Pyatt, and David Tobias.

The Executive Officers of the Company following the Merger are intended to include Patrick Bilton - Chief Executive Officer, Clinton Pyatt - Chief Operating Officer.

The Merger Agreement includes representations and warranties, covenants, and conditions for MJHI and CBDS as are customary for transactions of this nature.

No brokerage fees are payable in connection with the Merger.

If majority shareholder approval of the merger is not obtained, the Merger will not occur, and the Merger Agreement will be terminated.

All costs and expenses in connection with the Merger transactions will be borne by CBDS, except that MJHI will be responsible for expenses of its own legal counsel and auditing costs.

The merger was withdrawn with the SEC in August 2023. The Company and MJ Harvest are continuing discussions in hopes of completing this transaction.

DOGECOIN CASH, INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
For the Nine Months Ended September 30, 2024 and 2023

9. Subsequent events

Entry into a Material Definitive Agreement:

On November 13, 2024, the Board of Directors of Dogecoin Cash, Inc. (formerly Cannabis Sativa, Inc.) authorized the acquisition of **600,000,000 Dogecoin Cash (crypto symbol: DOG) tokens** and the entity **DogeSPAC, LLC, a Colorado-based entity**, from **DogeSPAC, LLC, a Puerto Rico company** in exchange for 4,500,000 newly issued CBDS preferred shares. This acquisition supports Dogecoin Cash, Inc.'s strategic focus on integrating cryptocurrency solutions into its operational and transactional processes.

The Board of Directors authorized a change in the company's name from **Cannabis Sativa, Inc.** to **Dogecoin Cash, Inc.** This change was officially filed and recorded with the state of Nevada on **November 13, 2024**, as part of the company's strategic pivot towards digital currency and blockchain applications within its business model.

Disclaimer:

Dogecoin Cash, Inc., and the Dogecoin Cash (DOG) token, were inspired by the well-known cryptocurrency Dogecoin; however, Dogecoin Cash, Inc. is not affiliated with, endorsed by, or associated with Dogecoin or its development team.

Clarification on Identification:

To prevent any confusion between **Dogecoin Cash, Inc. (CBDS)**, a corporate entity, and **Dogecoin Cash (DOG)**, the cryptocurrency token, each has been assigned a unique **CUSIP identifier**. Dogecoin Cash, Inc. and its shares are registered with the symbol CBDS, while the Dogecoin Cash (DOG) tokens are identifiable solely within cryptocurrency markets.

Change of Auditor

On December 9, 2024, the Company's Board of Directors approved the dismissal of Amitai CPA and engaged Asesoria Global as the Company's independent registered public accounting firm. This change occurred subsequent to the reporting period ending 9/30/24.

There were no disagreements with Amitai CPA on any matter of accounting principles or practices, financial statement disclosures, or auditing scope or procedures during the periods they audited or reviewed.

Designation of Preferred Shares

To support this transition, Dogecoin Cash, Inc. has declared a **special dividend**. Common shareholders of record as of **November 25, 2024**, will receive **1 preferred share for every 1,000 common shares** held. This dividend reflects the Board's commitment to provide value to shareholders in line with the company's new strategic direction.

Pursuant to Section 78.1955 of the Nevada Revised Statutes, the undersigned, David Tobias, being the duly authorized Chief Executive Officer of Dogecoin Cash, Inc, a corporation organized and existing under the laws of the State of Nevada does hereby certify that, pursuant to the authority conferred upon the Board of Directors of the Corporation by the Articles of Incorporation, as amended, and pursuant to the provisions of Section 78.1955 of the Nevada Revised Statutes, the Board of Directors, on November 13, duly adopted the following resolution designating a series of 5,000,000 shares of preferred stock as "Series A Preferred Stock":

1. Designation and Number of Shares

There is hereby designated a series of preferred stock of the Corporation as SERIES A Preferred Stock, consisting of 5,000,000 shares, par value \$0.001 per share.

2. Dividends

Holders of SERIES A Preferred Stock shall be entitled to receive dividends at the rate of 1 common share per annum for each SERIES A Preferred share held on November 25 of each year. Dividends shall be NON CUMULATIVE.

3. Liquidation Preference

In the event of any liquidation, dissolution, or winding up of the Corporation, whether voluntary or involuntary, the holders of SERIES A Preferred Stock shall be entitled to receive, prior to any distribution to the holders of common stock or any other junior securities, an amount equal to \$1 per share, plus any accrued and unpaid dividends.

4. Voting Rights

The holders of SERIES A Preferred Stock shall have the right to 1 vote for each preferred share held.

5. Conversion Rights

The holders of SERIES A Preferred Stock shall not have the right to convert their shares into common stock of the Corporation.

6. Redemption

The Corporation shall have the right to redeem shares of Series A Preferred Stock on or before October 25, 2034, by issuing 10 shares of common stock for each 1 share of Series A Preferred Stock issued and outstanding. Redemption shall be subject to providing prior written notice to the holders of Series A Preferred Stock in accordance with the Corporation's bylaws, and any other applicable notice requirements, terms, and conditions set forth by the Corporation.