

Disclosure Statement Pursuant to the Pink Basic Disclosure Guidelines

Nexus Energy Services, Inc.

A NEVADA CORPORATION

613 Saddle Rider Court, Henderson, NV 89011

1-778-784-7562

<https://thedryworld.com>

info@thedryworld.com

SIC Code 5699

Quarterly Report

For the Period Ending: March 31, 2021
(the "Reporting Period")

As of March 31, 2021, the number of shares outstanding of our Common Stock was:

140,342,956

As of December 31, 2020, the number of shares outstanding of our Common Stock was:

140,342,956

As of September 30, 2020, the number of shares outstanding of our Common Stock was:

140,342,956

Indicate by check mark whether the company is a shell company (as defined in Rule 405 of the Securities Act of 1933 and Rule 12b-2 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: ☒

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

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

(i) Any "person" (as such term is used in Sections 13(d) and 14(d) of the Exchange Act) becoming the "beneficial owner" (as defined in Rule 13d-3 of the Exchange Act), directly or indirectly, of securities of the Company representing fifty percent (50%) or more of the total voting power represented by the Company's then outstanding voting securities;

(ii) The consummation of the sale or disposition by the Company of all or substantially all of the Company's assets;

(iii) A change in the composition of the Board occurring within a two (2)-year period, as a result of which fewer than a majority of the directors are directors immediately prior to such change; or

(iv) The consummation of a merger or consolidation of the Company with any other corporation, other than a merger or consolidation which would result in the voting securities of the Company outstanding immediately prior thereto continuing to represent (either by remaining outstanding or by being converted into voting securities of the surviving entity or its parent) at least fifty percent (50%) of the total voting power represented by the voting securities of the Company or such surviving entity or its parent outstanding immediately after such merger or consolidation.

Yes: ☐ No: ☒

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

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

Exact Company Name: NEXUS ENERGY SERVICES, INC. (hereinafter referred to as “we”, “us”, or “our” or “the Issuer”).

Name used by predecessor entities:

Formerly known as: Pharmstar Pharmaceuticals, Inc. (10-2013)

Formerly known as: Big Star Media Group, Inc. (4-2011)

Formerly known as: Blue Wireless & Data, Inc. (10-2009)

Formerly known as: Reva, Inc. (12-2004)

Formerly known as: World Wide Video, Inc. (5-2003)

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

From inception the Company was incorporated in the State of Colorado on July 16, 1997 as World Wide Video, Inc. On October 04th 2004 the Company's venue was moved to Delaware State. On October 01 2013 the Company venue was moved to Nevada State and is currently in active status with the Nevada Secretary of State. The Company changed its name to Nexus Energy Services, Inc., on October 14, 2013.

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

None

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

On December 10, 2020, the Company completed a reverse merger with Dryworld Brands, LLC, whereby the Company acquired 100% interest in Dryworld Brands, LLC in exchange for preferred and common shares of the company.

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

201 W Montecito Street
Santa Barbara, CA 93101

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

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

201 W Montecito Street
Santa Barbara, CA 93101

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

Yes: ☐ No: ☒

If this issuer or any of its predecessors have been the subject of such proceedings, please provide additional details in the space below:

None

2) Security Information

| | |
|---|---|
| Trading symbol: | IBGR |
| Exact title and class of securities outstanding: | Common Stock |
| CUSIP: | 717141105 |
| Par or stated value: | \$0.001 |
| Total shares authorized: | 350,000,000 as of March 31, 2021 |
| Total shares outstanding: | 140,342,956 as of March 31, 2021 |
| Number of shares in the Public Float ² : | 131,819,613 as of March 31, 2021 |
| Total number of shareholders of record: | 1,582 as of March 31, 2021 |

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

| | |
|--|---|
| Trading symbol: | NA |
| Exact title and class of securities outstanding: | Convertible Series A Preferred Stock |
| CUSIP: | NA |
| Par or stated value: | \$0.001 |
| Total shares authorized: | 500 as of March 31, 2021 |
| Total shares outstanding: | 0 as of March 31, 2021 |

| | |
|--|---|
| Trading symbol: | NA |
| Exact title and class of securities outstanding: | Convertible Series B Preferred Stock |
| CUSIP: | NA |
| Par or stated value: | \$0.001 |
| Total shares authorized: | 2,000,000 as of March 31, 2021 |
| Total shares outstanding: | 0 as of March 31, 2021 |

| | |
|--|---|
| Trading symbol: | NA |
| Exact title and class of securities outstanding: | Convertible Series C Preferred Stock |
| CUSIP: | NA |
| Par or stated value: | \$0.001 |
| Total shares authorized: | 999,500,00 as of March 31, 2021 |
| Total shares outstanding: | 0 as of March 31, 2021 |

| | |
|--|---|
| Trading symbol: | NA |
| Exact title and class of securities outstanding: | Convertible Series D Preferred Stock |
| CUSIP: | NA |
| Par or stated value: | \$0.001 |
| Total shares authorized: | 2,000,000 as of March 31, 2021 |
| Total shares outstanding: | 10,000 as of March 31, 2021 |

Transfer Agent

Name: **Olde Monmouth Stock Transfer Co, Inc.**
Phone: **Telephone: (732) 872-2727**
Email: **transferagent@oldemonmouth.com**
Address: **200 Memorial Pkwy, Atlantic Highlands, NJ 07716**

Is the Transfer Agent registered under the Exchange Act?³ Yes: ☒ No: ☐

² "Public Float" shall mean the total number of unrestricted shares not held directly or indirectly by an officer, director, any person who is the beneficial owner of more than 10 percent of the total shares outstanding (a "control person"), or any affiliates thereof, or any immediate family members of officers, directors and control persons.

³ To be included in the Pink Current Information tier, the transfer agent must be registered under the Exchange Act.

3) Issuance History

The goal of this section is to provide disclosure with respect to each event that resulted in any direct 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

Check this box to indicate there were no changes to the number of outstanding shares within the past two completed fiscal years and any subsequent periods: ☐

| Shares Outstanding as of Second Most Recent Fiscal Year End: <u>Opening Balance</u> Date <u>1/1/2018</u> Common: 290,331,956 Preferred: <u>0</u> | | | *Right-click the rows below and select "Insert" to add rows as needed. | | | | | | |
|--|---|--|--|---|--|--|---|---|---------------------------------|
| 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 (entities must have individual with voting / investment control disclosed). | 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. |
| 2/12/18 | New issuance | 700 | common | \$0.001 | No | Robert Medick IRA | purchase | restricted | 144 |
| 3/15/18 | New issuance | 300 | common | \$0.001 | No | Robert Medick IRA | purchase | restricted | 144 |
| 1/9/19 | New issuance | 10,000 | preferred D | \$0.001 | No | Ronald Minsky | compensation | restricted | 144 |
| 1/24/19 | Cancellation | 150,000,000 | common | \$0.001 | No | Ronald Minsky | | | |
| Shares Outstanding on Date of This Report: <u>Ending Balance</u> <u>Ending Balance:</u> Date <u>3/31/21</u> Common: 140,342,956 Preferred: 10,000 | | | *Right-click the rows below and select "Insert" to add rows as needed. | | | | | | |

Example: A company with a fiscal year end of December 31st, in addressing this item for its quarter ended September 30, 2020, would include any events that resulted in changes to any class of its outstanding shares from the period beginning on January 1, 2018 through September 30, 2020 pursuant to the tabular format above.

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

* In January 2019, Ronald Minsky exchanged 150,000,000 shares of common stock for 10,000 shares of class D preferred stock.

B. Debt Securities, Including Promissory and Convertible Notes

Use the chart and additional space below to list and describe all outstanding promissory notes, convertible notes, convertible debentures, or any other debt instruments that may be converted into a class of the issuer's equity securities.

Check this box if there are no outstanding promissory, convertible notes or debt arrangements: ☐

| 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 (entities must have individual with voting / investment control disclosed). | Reason for Issuance (e.g. Loan, Services, etc.) |
|-----------------------|--------------------------|-----------------------------------|-----------------------|---------------|--|--|---|
| 12/31/18 | \$30,000 | \$30,000 | \$6,008 | 12/31/19 | 50% discount to market | Ronald Minsky | loan |
| 1/31/19 | \$6,500 | \$6,500 | \$1,247 | 1/31/20 | 50% discount to market | Ronald Minsky | loan |
| 2/22/19 | \$25,000 | \$25,000 | \$4,644 | 2/22/20 | 50% discount to market | Charlie Abujudeh | loan |
| 4/3/19 | \$10,000 | \$10,000 | \$1,748 | 4/3/20 | 50% discount to market | Paul Bajakian | loan |
| 7/17/19 | \$22,500 | \$22,500 | \$3,286 | 7/17/20 | 50% discount to market | James Quinn | loan |
| 7/17/19 | \$22,500 | \$22,500 | \$3,286 | 7/17/20 | 50% discount to market | Jeffrey Corcoran | loan |
| 10/6/19 | \$12,500 | \$12,500 | \$1,548 | 10/6/20 | 50% discount to market | James Quinn | loan |

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

4) Financial Statements

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

- ☒ U.S. GAAP
☐ IFRS

B. The financial statements for this reporting period were prepared by (name of individual)⁴:

Name: **Ronald Minsky**

Title: **Director**

Relationship to Issuer: **Member of company Board of Directors and has primary responsibility for preparation of financial statements and Disclosure Reports.**

⁴ The financial statements requested pursuant to this item must be prepared in accordance with US GAAP or IFRS by persons with sufficient financial skills.

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

- C. Balance sheet;
- D. Statement of income;
- E. Statement of cash flows;
- F. Statement of Retained Earnings (Statement of Changes in Stockholders' Equity)
- G. Financial notes; and
- H. Audit letter, if audited

You may either (i) attach/append the financial statements to this disclosure statement or (ii) file the financial statements through OTCIQ as a separate report using the appropriate report name for the applicable period end. ("Annual Report," "Quarterly Report" or "Interim Report").

If you choose to publish the financial statements in a separate report as described above, you must state in the accompanying disclosure statement that such financial statements are incorporated by reference. You may reference the document(s) containing the required financial statements by indicating the document name, period end date, and the date that it was posted to OTCIQ in the field below. Financial Statements must be compiled in one document.

Financial Statements are provided starting on page 11

Financial statement information is considered current until the due date for the subsequent report (as set forth in the qualifications section above). To remain qualified for Current Information, a company must post its Annual Report within 90 days from its fiscal year-end date and Quarterly Reports within 45 days of each fiscal quarter-end date.

5) Issuer's Business, Products and Services

The purpose of this section is to provide a clear description of the issuer's current operations. In answering this item, please include the following:

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

DRYWORLD is a performance athletic brand offering innovative superior quality apparel, footwear and gear for the athlete in all of us. Innovative, purpose driven products that give athletes the edge.

- B. Please list any subsidiaries, parents, or affiliated companies.

The Company has no subsidiaries, parents or affiliated companies at this time.

- C. Describe the issuers' principal products or services.

DRYWORLD is a performance athletic brand offering innovative superior quality apparel, footwear and gear for the athlete in all of us. Innovative, purpose driven products that give athletes the edge. Our innovations will tailor to the needs of the individual and strive to deliver groundbreaking products to help facilitate continued growth for our shareholders.

6) Issuer's Facilities

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

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

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

The Company's assets at this time are primarily intangible in nature and do not require separate facilities for storage or operation.

7) Company Insiders (Officers, Directors, and Control Persons)

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

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

| Name of Officer/Director or Control Person | Affiliation with Company (e.g. Officer Title /Director/Owner of more than 5%) | Residential Address (City / State Only) | Number of shares owned | Share type/class | Ownership Percentage of Class Outstanding | Note |
|--|---|---|------------------------|-------------------|---|-------|
| Brian McKenzie | Officer/Director | British Columbia, Canada | None | | | _____ |
| Matt Weingart | Officer/Director | British Columbia, Canada | None | _____ | _____ | _____ |
| Barrett Evans | Officer/Director | Santa Barbara, CA | None | | | |
| Ronald Minsky | Director | Monmouth County, NJ | 10,000 | Class D Preferred | | |
| | | | | | | |

8) Legal/Disciplinary History

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

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

No

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

No

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

No

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

No

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

None

9) Third Party Providers

Please provide the name, address, telephone number and email address of each of the following outside providers:

Securities Counsel

Name: Andrew Coldicutt, Esq.
Address 1: 1220 Rosecrans Street
Address 2: San Diego, CA 92106
Phone: 619-228-4970
Email: andrew@coldicuttlaw.com

Accountant or Auditor

Name: Eric Sherb, CPA
Address 1: 80 Coachman Place West
Address 2: Syosset, NY 11791
Phone: 516-713-9590
Email: eric@emscpa.com

Investor Relations

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

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) or consultant(s) or provided assistance or services to the issuer during the reporting period.

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

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, Ronald Minsky certify that:

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

May 20, 2021 [Date]

/s/ Ronald Minsky [CEO's Signature]

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

Principal Financial Officer:

I, Ronald Minsky certify that:

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

May 20, 2021 [Date]

/s/ Ronald Minsky [CFO's Signature]

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

Nexus Energy Services, Inc.
Balance Sheet
Unaudited

| | Quarter Ended | |
|---|-----------------------|--------------------------|
| | March 31, 2021 | December 31, 2020 |
| Assets | | |
| Current assets: | | |
| Cash | \$ 36 | \$ 263 |
| Accounts receivable | - | - |
| Total current assets | 36 | 263 |
| Reorganization costs | - | - |
| Total assets | <u>\$ 36</u> | <u>\$ 263</u> |
| Liabilities and Stockholders' Equity (Deficit) | | |
| Current liabilities: | | |
| Accounts payable | \$ 48 | \$ 100 |
| Accrued liabilities | 22,550 | 22,550 |
| Notes payable, current portion | 129,000 | 129,000 |
| Total current liabilities | 151,598 | 151,650 |
| Notes payable | - | - |
| Total liabilities | 151,598 | 151,650 |
| Stockholders' equity: | | |
| Common stock, \$0.01 par value; 350,000,000 shares authorized; 140,342,956 and 290,341,956 shares issued and outstanding as of December 31, 2020 and September 30, 2020 | 140,343 | 140,343 |
| Preferred Class D, \$0.0001 par value; 2,000,000 shares authorized; 10,000 shares issued and outstanding as of December 31, 2020 and September 30, 2020 | 1 | 1 |
| Additional paid-in capital | 8,958,629 | 8,958,629 |
| Accumulated deficit | (9,250,535) | (9,250,360) |
| Total stockholders' equity (deficit) | (151,562) | (151,387) |
| Total liabilities and stockholders' equity | <u>\$ 36</u> | <u>\$ 263</u> |

Nexus Energy Services, Inc.
Statement of Operations
Unaudited

| | Quarter Ended | |
|---|-----------------------|--------------------------|
| | March 31, 2021 | December 31, 2020 |
| Operating revenue | | |
| Revenue | \$ - | \$ - |
| Consulting income | - | - |
| Total operating revenue | - | - |
| Operating expenses: | | |
| Licenses and permits | 175 | 6,040 |
| Bank charges | - | 48 |
| Consulting | - | - |
| Salaries | - | - |
| General office | - | 869 |
| Legal and professional | - | - |
| Rent | - | - |
| Taxes | - | - |
| Interest expense | - | 3,773 |
| Press releases | - | - |
| Website development costs | - | - |
| Advertising and marketing | - | 5,194 |
| Travel | - | - |
| Amortization | - | 4,617 |
| Total operating expenses | 175 | 20,541 |
| Loss from operations | (175) | (20,541) |
| Other income (expense): | | |
| Gain from cancellation of shares and debt | - | - |
| Impairment expense | - | - |
| Total other income (expense): | - | - |
| Net income (loss) | \$ (175) | \$ (20,541) |

Nexus Energy Services, Inc.
Statement of Cash Flows
Unaudited

| | Quarter Ended | |
|--|-----------------------|--------------------------|
| | March 31, 2021 | December 31, 2020 |
| Cash flows from operating activities: | | |
| Net income (loss) | \$ (175) | \$ (20,541) |
| Amortization | - | 4,617 |
| Impairment expense | - | - |
| Gain from cancellation of shares and debt | - | - |
| Changes in operating assets and liabilities: | | |
| Accounts payable and accrued liabilities | - | 15,976 |
| Net cash used in operating activities | <u>(175)</u> | <u>52</u> |
| Cash flows from financing activities: | | |
| Proceeds from notes payable | - | - |
| Repayments of notes payable | <u>-</u> | <u>-</u> |
| Net cash used in financing activities | <u>-</u> | <u>-</u> |
| Net increase (decrease) in cash | <u>(175)</u> | <u>52</u> |
| Cash at beginning of period | 211 | 211 |
| Cash at end of period | <u><u>\$ 36</u></u> | <u><u>\$ 263</u></u> |

Nexus Energy Services, Inc.
Statement of Stockholders' Equity (Deficit)
Unaudited

| | Common Stock | | Preferred Class D | | Additional | Accumulated | Total |
|---------------------------------------|---------------------|---------------|--------------------------|---------------|-------------------|--------------------|-------------------------|
| | Shares | Amount | Shares | Amount | Paid-in | Deficit | Stockholders' |
| | | | | | Capital | | Equity (Deficit) |
| Balances at September 30, 2020 | 140,342,956 | \$ 140,343 | 10,000 | \$ 1 | \$ 8,958,629 | \$ (9,229,819) | \$ (130,846) |
| Net income | - | - | - | - | - | (20,541) | (20,541) |
| Balances at December 31, 2020 | 140,342,956 | 140,343 | 10,000 | 1 | 8,958,629 | (9,250,360) | (151,387) |
| Net loss | - | - | - | - | - | (175) | (175) |
| Balances at March 31, 2021 | 140,342,956 | \$ 140,343 | 10,000 | \$ 1 | \$ 8,958,629 | \$ (9,250,535) | \$ (151,562) |

Nexus Energy Services, Inc.

March 31, 2021

NOTES TO FINANCIAL STATEMENTS

NOTE 1- NATURE OF OPERATIONS

Nature of Operations

The Company was incorporated in the state of Colorado July 16, 1997. The Company is a performance athletic brand offering innovative superior quality apparel, footwear and gear for the athlete in all of us. Innovative, purpose driven products that give athletes the edge.

NOTE 2- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

These financial statements are presented in United States dollars and have been prepared in accordance with generally accepted accounting principles in the United States of America.

NOTE 3-STOCKHOLDERS' EQUITY

The company's capitalization is 350,000,000 common shares with a par value of \$.001 per share and 5,000,000 preferred shares with a par value of \$.001.

NOTE 4 – NOTES PAYABLE

Notes Payable

As of December 31, 2020, the Company has principal amounts notes payable of \$129,000 as follows:

\$30,000.00 issued 12/31/18 to Ron Minsky for loans to the Company, note is convertible at 50% to market and bears 6% interest rate;

\$6,500.00 issued 01/31/19 to Ron Minsky for loans to the Company, note is convertible at 50% to market and bears 6% interest rate;

\$25,000.00 issued 02/22/19 to Intermarket Associates LLC. for a loan made to the Company, note is convertible at 50% to market and bears 6% interest rate;

\$10,320 issued 04/03/19 to Paul Bajakian for loans to the Company, note is convertible at 50% to market and bears 6% interest rate;

\$22,500 issued 07/17/2019 to James Quinn for a loan to the Company, note is convertible at 50% to market and bears 10% interest rate; and

\$22,500 issued 07/17/2019 to Jeffrey Corcoran for a loan to the Company, note is convertible at 50% to market and bears 10% interest rate; and

\$12,500 issued 10/08/2019 to James Quinn for a loan to the Company, note is convertible at 50% to market and bears 10% interest rate.

NOTE 5 – MATERIAL EVENTS

On December 10, 2020, the Company completed a reverse merger with Dryworld Brands, LLC, whereby the Company acquired 100% interest in Dryworld Brands, LLC in exchange for preferred and common shares of the company.