Disclosure Statement Pursuant to the Pink Basic Disclosure Guidelines

Wearable Health Solutions, Inc.

A Nevada Corporation
2300 Yonge St., Suite 1600
Toronto, ONT M4P 1E4 Canada

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info@wearablehealthsolutions.com
3669

Annual Report
For the Period Ending: June 30, 2021
(the "Reporting Period")

As of June 30, 2021, the number of shares outstanding of our Common Stock was:

647,074,177

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

554,388,177

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

497,399,177

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 Control[1] 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 of the issuer and its predecessors (if any)

In answering this item, please also provide any names used by predecessor entities and the dates of the name changes.

Medical Alarm Concepts Holdings Inc. (through June 2, 2016)
Wearable Healthcare Solutions, Inc. (June 2016-present)

Date and state (or jurisdiction) of incorporation (also describe any changes to incorporation since inception, if applicable) Please also include the issuer's current standing in its state of incorporation (e.g. active, default, inactive):

Wearable Health Solutions, Inc. was incorporated in the state of Nevada on June 4, 2008, and is currently in good standing with a status of "active

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

NONE

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

NONE

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

2300 Yonge Street, Suite 1600, Toronto, Ontario Canada M4P 1E4

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: ☐

200 W Church Road, King of Prussia, PA 19406

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:

______

2) Security Information

Trading symbol:	WHSI	
Exact title and class of securities outstanding:	Common Stock	
CUSIP:	94703Q 105	
Par or stated value:	$0.0001	
Total shares authorized:	3,000,000,000	as of date: June 30, 2021
Total shares outstanding:	647,074,177	as of date: June 30, 2021

Number of shares in the Public Float[2]: 155,982,327 as of date: June 30, 2021
Total number of shareholders of record: 140 as of date: June 30, 2021

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

N/A

Transfer Agent

Name: Equiniti / EQ Shareowner Services
Phone: 303-282-4800
Email: shari.humphreys@equiniti.com
Address: 1110 Centre Point Curve, Suite 101, Mendota Heights MN 55120

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

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

None

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

NONE

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: Opening Balance Date June 30, 2019 Common: 94,699,177 Preferred Series A Preferred: 688 Series B Preferred: 9,938 Series C Preferred: 138,886 Series D Preferred: 425,000 Series E Preferred: 4,000,000			*Right-click the rows below and select "Insert" to add rows as needed.						
Date of Transaction	**Transaction type (e.g. new issuance, cancellation, shares**	**Number of Shares Issued (or cancelled)**	**Class of Securities**	**Value of shares issued ($/per**	**Were the shares issued at a discount**	**Individual/ Entity Shares were issued to (entities must have individual with**	**Reason for share issuance (e.g. for cash or debt conversion) -OR-**	**Restricted or Unrestricted as of this filing.**	**Exemption or Registration Type.**

[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.

	returned to treasury)			**share) at Issuance**	**to market price at the time of issuance ? (Yes/No)**	**voting / investment control disclosed).**	**Nature of Services Provided**		
10/6/2019	New issuance	200,000,000	Common	$.006	No	IMASK – Miro Zecevic	Management services	Restricted	4(a)(2)
11/23/2019	Cancel	4,000,000	Series E	$.0001	No	IMASK – Miro Zecevic	Cash	Restricted	4(a)(2)
12/23/2019	New Issuance	2,700,000	Common	$.006	No	LEONITE Capital LLC - Avi Geller	Financing services	Restricted	4(a)(2)
4/1/2020	New issuance	100,000,000	Common	$.006	No	Harrysen Mittler	Officer services	Restricted	4(a)(2)
4/1/2020	New issuance	100,000,000	Common	$.006	No	Peter Pizzino	Officer services	Restricted	4(a)(2)
4/1/2020	New issuance	500,000	Series E	$.0001	No	Harrysen Mittler	Officer services	Restricted	4(a)(2)
4/1/2020	New issuance	500,000	Series E	$.0001	No	Peter Pizzino	Officer Services	Restricted	4(a)(2)
8/30/2020	New Issuance	450,000	Series E	$.0001	No	Harrysen Mittler	Officer Services	Restricted	4(a)(2)
8//30/2020	New Issuance	450,000	Series E	$.0001	No	Peter Pizzino	Officer Services	Restricted	4(a)(2)
8/30/2020	New Issuance	6,700,003	Series C	$.0001	No	Hypersoft Ventures	Asset purchase	Restricted	4(a)(2)
10/21/2020	New Issuance	48,989,000	Common	$.0001	No	Trillium Partners, Steve Hicks	3a10	Unrestricted	3(a)10
3/29/2021	New Issuance	8,000,000	Common	$.01	No	Longview George Kaplan	Cash	Unrestricted	Reg A
4/7/2021	Cancel	(48,989,000)	Common	$.0001	No	Trillium Partners, Steve Hicks	Shares returned	Unrestricted	3(a)10
6/2021	New Issuances	141,675,000	Common	$.01	No	Institutional investors	Cash	Unrestricted	Reg A
Shares Outstanding on Date of This Report: Ending Balance Ending Balance: Date June 30, 2021 Common: 647,074,177 Preferred: Series A Preferred: 688 Series B Preferred: 9,938 Series C Preferred: 6,838,889 Series D Preferred: 425,000 Series E Preferred: 1,900,000									

Example: A company with a fiscal year end of December 31st, in addressing this item for its quarter ended September 30, 2019, would include any events that resulted in changes to any class of its outstanding shares from the period beginning on January 1, 2017 through September 30, 2019 pursuant to the tabular format above.

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

All of the 3(a)10 shares issued were canceled in April 2021 as a result of participants' rescinding their claim purchase agreements and withdrawing from participating in the 3(a)10.

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.)
2016	397,500	397,500	-0-	Various	Related party loan – conversion at $0.01 or market price.	MediPendant NY – Sam Terrenzi	Operations
3/3/2016	13,750	13,750	-0-	3/1/2017	Conversion at $0.01 or lowest sale price of stock shares	D2CF LLC – Steven Angel	Operations
3/1/2016	660,000	660,000	-0-	3/132017	Conversion at $0.01 or lowest sale price of stock shares	Benza Pharma LLC – Marc Grousman	Financing
6/4/2021	262,274	260,000	2,274	6/3/2023	Conversion at lower of $.02 or 50% lowest ask price over 21 previous days	LEONITE Capital LLC – Avi Geller	Financing

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

The Benza Pharma note is currently in litigation.

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:	**Harrysen Mittler**
Title:	**CEO and Director**
Relationship to Issuer:	**CEO and Director**

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 Changes in Shareholders' 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.

filed herewith

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")

Wearable Healthcare Solutions Inc. (the "Company") was incorporated as Medical Alarm Concepts Holding, Inc. on June 4, 2008 under the laws of the State of Nevada. The Company was formed for the sole purpose of acquiring all of the membership units of Medical Alarm Concepts LLC, a Pennsylvania limited liability company ("Medical LLC"). On May 26, 2016, the Company filed an Amended and Restated Articles of Incorporation with the Secretary of State of the State of Nevada to change its name from "Medical Alarm Concepts, Inc." to "Wearable Health Solutions Inc."

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

[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.

Wholly owned subsidiary Medical Alarm Concepts, LLC

C. Describe the issuers' principal products or services, and their markets

The Company is primarily engaged in utilizing new technology in the medical alarm industry to provide 24-hour personal response monitoring services and related products to subscribers with medical or age-related conditions.

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.

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.

Our offices are currently located at 2300 Yonge St., Suite 1600, Toronto, Ontario M4P 1E4, Canada. Our telephone number is 855-226-4827. We also maintain a small office at 200 W. Church Road, Suite B, King of Prussia, PA 19406. Our current lease is for $1,100 per month, and we have exercised a one year extension at $1,300 per month. Management believes that its current facilities are adequate for its needs through the next twelve months, and that, should it be needed, suitable additional space will be available to accommodate expansion of the Company's operations on commercially reasonable terms, although there can be no assurance in this regard.

7) 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, 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/Director/Owner of more than 5%)	Residential Address (City / State Only)	Number of shares owned	Share type/class	Ownership Percentage of Class Outstanding	Note
Harrysen Mittler	Officer/Director	Mississauga, ON	950,000 100,000,000	Preferred Series E Common	50% 15%%	____
Peter Pizzino	Officer/Director	New York, NY	950,000 100,000,000	Preferred Series E Common	50% 15%	
Gail Rosenthal	Officer	Los Angeles, CA	375,000	Common	0%	

Venture Group Capital,	Owner of more than 5%	Hollandale, FL	100,000,000	Common	15%	William Stern, Hollandale, FL
Helly Sapinski-Stinson	Owner of more than 5%	Mississauga, ON	100,000,000	Common	15%	
Aqualaro Corporation,	Owner of more than 5%	West Palm Beach, FL 33401	56,000,000	Common	9%	Miro Zecevic, West Palm Beach, FL

8) Legal/Disciplinary History

A. Please identify whether any of the persons 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.

1) Medical Alarm Concepts LLC and Ronnie Adams v MCA CURE LLC, Rick Rosen and Mark Csantaverj, Superior Court of New Jersey, Civil Complaint, January 8, 2021. The wholly owned subsidiary is seeking restitution and damages from non-performance of debt relief services.
2) Wearable Health Solutions, In. v. Barry Honig, GRQ Consultants Inc., Benza Pharma LLC and John Does 1-10, Supreme Court of the State of New York County of New York, July 22, 2021. Company is disputing the validity of Notes from 3/2016 and seeking damages, reparations, and related costs.
3) GRQ Consultants, Inc. v. Wearable Health Solutions, Inc., Supreme Court of the State of New York, County of New York, August 26, 2021, Parties are seeking summary judgment of $50,000 plus accrued interest in response to lawsuit by Company regarding $50,000 loan from 11/2016.

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
Firm: Law Office of Andrew Coldicutt
Address 1: 1220 Rosecrans St Pmb 258
Address 2: San Diego, CA, 92106-2674
Phone: 619-228-4970
Email: Andrew@ColdicuttLaww.com

Accountant or Auditor

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

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, 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: _____

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).

The certifications shall follow the format below:

I, Harrysen Mittler certify that:

1. I have reviewed this annual disclosure statement of Wearable Health Solutions, 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.

10.13.2021 [Date]

/s/ Harrysen Mittler

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

Principal Financial Officer:

I, Gail Rosenthal. certify that:

1. I have reviewed this annual disclosure statement of Wearable Health Solutions, 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.

10.13.2021 [Date]

/s/ Gail Rosenthal [CFO's Signature]

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

Wearable Healthcare Solutions, Inc.
Unaudited Consolidated Balance Sheets
As at June 30, 2021 and 2020

	As at June 30, 2021 Unaudited ($)	As at June 30, 2020 Unaudited ($)
ASSETS		
Current Assets		
Cash and cash equivalents	847,535	0
Accounts receivable, net	25,692	38,291
Accounts receivable, other	2,000	
Boapin portal		
Prepaid Inventory	22,682	107,811
Prepaid expenses - MCA CURE	66,035	66,035
Prepaid PR	10,000	
Total Current Assets	**973,944**	**212,137**
Property, plant and equipment, net	0	0
Total Assets	**973,944**	**212,137**
EQUITY & LIABILITIES		
Current Liabilities		
Accounts payable	311,890	291,050
Deferred revenue	108,298	172,107
Due to related party	579,673	495,893
Notes payable	962,468	367,444
Notes payable, other	59,283	57,283
Notes payable -BOAPIN purchase	425,000	425,000
Derivative liabilities		
Convertible notes payable - net of discount	673,750	673,750
LEONITE derivative liabilities	524,561	270,842
LEONITE convertible notes payable, net of $234,963 and $4,167 discount	25,037	145,833
Accrued expenses and other current liabilities	407,018	406,156
Total Current Liabilities	**4,076,979**	**3,305,358**
Credit line payable - Related party	397,500	397,500
COMMITMENTS AND CONTINGENCIES		
Total Liabilities	**4,474,479**	**3,702,858**

SHAREHOLDERS' EQUITY		
Series A Convertible Preferred Stock: $0.0001 par value; 100,000 shares authorized, 688 shares issued and outstanding as of June 30, 2021 and 2020, respectively	1	1
Series B Convertible Preferred Stock: $0.0001 par value; 62,500 shares authorized, 9,938 shares issued and outstanding as of June 30, 2021 and 2020, respectively	1	1
Series C Preferred Stock: $0.0001 par value; 6,944,445 authorized, 6,838,889 and 138,886 shares issued and outstanding as of June 30, 2021 and 2020, respectively	684	14
Series C Preferred Stock to be issued		670
Series D Preferred Stock: $0.0001 par value;	43	43
Series E Preferred Stock $0.0001 par value, 4,000,000 and 1,000,000 shares issued and outstanding as of June 30, 2021 and 2020, respectively	190	100
Common Stock: $0.0001 par value; 3,000,000,000 shares authorized, 674,074,177 and 497,699,177 shares issued and outstanding as of June 30, 2021 and 2020, respectively	64,708	49,740
Common stock to be issued (22,850,000 and 10,300,000 share, respectively)	2,285	1,030
Additional paid in capital	18,468,803	16,559,994
Accumulated deficit	(22,037,249)	(20,102,314)
Total Shareholders' Equity	**(3,500,534)**	**(3,490,721)**
Total Liabilities and Shareholders' Equity	**973,945**	**212,137**

Wearable Healthcare Solutions, Inc.

Unaudited Consolidated Statement of Profit and loss

For the years ended June 30, 2021 and 2020

	For the year ended June 30, 2021 (Amount in $)	**For the year ended June 30, 2020 (Amount in $)**
Revenue	1,394,149	1,163,337
Cost of sales	(773,204)	(473,699)
Gross profit	620,945	689,638
Operating expenses		
Selling expense	(100,612)	(1,678)
General and administrative	(1,871,067)	(1,265,086)
Research and development	–	–
	(1,971,679)	(1,266,764)
Income / (Loss) from operations	**(1,350,734)**	**(577,126)**
Other Income / (expense)		
Change in fair value of derivative instrument	296,501	120,842
Gain on debt settlement	14,842.69	(61,500)
Loss on asset valuation		425,670
Interest expense	246,360	204,839
	557,703	689,851
Net Profit / (loss) before taxes	**(1,908,437)**	**(1,266,977)**
Income tax	–	–
Net Profit / (loss)	**(1,908,437)**	**(1,266,977)**
Net loss per common share - Basic and Diluted	**(0.00257)**	**(0.00343)**
Weighted average common shares outstanding - Basic & Diluted	**743,201,503**	**369,818,353**

The footnotes are an integral part of these financial statements

Wearable Healthcare Solutions, Inc.

Unaudited Consolidated Statement of Shareholders' Equity

As at June 30, 2021 and 2020 (Unaudited)

	Preferred Stock														
	Series A			Series B			Series C			Series C to be issued			Series D		
	Shares		Amount	Shares		Amount	Shares		Amount	Shares		Amount	Shares		Amount
As at June 30, 2019 (Unaudited)	688	$	1	9,938	$	1	138,886	$	14	0	$	0	425,000	$	43
Profit/(loss) for the period	–		–	–		–	–		–	–		–	–		–
Stock compensation	–		–	–		–	–		–	–		–	–		–
Asset purchase	–		–	–		–	–		–	6,700,000		670	–		–
Debt purchase/change of control financing	–		–	–		–	–		–	–		–	–		–
As at June 30, 2020 (Unaudited)	688	$	1	9,938	$	1	138,886	$	14	6,700,000	$	670	425,000	$	43
Profit/(loss) for the period	–		–	–		–	–		–	–		–	–		–
Stock compensation	–		–	–		–	–		–	–		–	–		–
Shares for asset purchase							6,700,003		670	(6,700,000)		(670)			
Stock sold under Reg A															
Convertible loan amendment															
Shares issued for 3a10															
Shares canceled for 3a10	–		–	–		–	–		–	–		–	–		–
As at June 30, 2021 (Unaudited)	688	$	1	9,938	$	1	6,838,889	$	684	0	$	0	425,000	$	43

Wearable Healthcare Solutions, Inc.

Unaudited Consolidated Statement of Shareholders' Equity

As at June 30, 2021 and 2020 (Unaudited)

	Preferred Stock Series E			Common Stock			Common Stock to be issued		
	Shares		Amount	Shares		Amount	Shares		Amount
As at June 30, 2019 (Unaudited)	4,000,000	$	400	94,699,177	$	9,470	0	$	0
Profit/(loss) for the period	–		–	–		–	–		–
Stock compensation	1,000,000		100	200,000,000		20,000	10,300,000		1,030
Asset purchase									
Debt purchase/change of control financing	(4,000,000)		(400)	202,700,000		20,270			0
As at June 30, 2020 (Unaudited)	1,000,000	$	100	497,399,177	$	49,740	10,300,000	$	1,030
Profit/(loss) for the period	–		–	–		–	–		–
Stock compensation	900,000		90			0	825,000		83
Shares for asset purchase									
Stock sold under Reg A				149,675,000		14,968	11,725,000		1,173
Convertible loan amendment									
Shares issued for 3a10				48,989,000		4,899			
Shares canceled for 3a10				(48,989,000)		(4,899)			
As at June 30, 2021 (Unaudited)	1,900,000	$	190	647,074,177	$	64,708	22,850,000	$	2,285

Wearable Healthcare Solutions, Inc.

Unaudited Consolidated Statement of Shareholders' Equity

As at June 30, 2021 and 2020 (Unaudited)

	Additional Paid in Capital	Accumulated Profit/Deficit	
	Amount	Shares	Amount
As at June 30, 2019 (Unaudited)	$ 16,679,964	$ (18,776,969)	$ (2,087,076)
Profit/(loss) for the period	–	(1,266,977)	(1,266,977)
			0
Stock compensation	65,710		86,840
			0
Asset purchase		–	670
			0
Debt purchase/change of control financing	(185,680)	(58,368)	(224,178)
As at June 30, 2020 (Unaudited)	$ 16,559,994	$ (20,102,314)	$ (3,490,720)
Profit/(loss) for the period	–	(1,908,437)	(1,908,437)
			0
Stock compensation	8,167		8,340
			0
Shares for asset purchase			0
Stock sold under Reg A	1,597,909		1,614,050
Convertible loan amendment	302,733	(26,498)	276,235
Shares issued for 3a10			4,899
Shares canceled for 3a10			(4,899)
As at June 30, 2021 (Unaudited)	$ 18,468,803	$ (22,037,249)	$ (3,500,534)

Wearable Healthcare Solutions, Inc.

Unaudited Consolidated Statement of Cash Flows

As at June 30, 2021 and 2020 (Unaudited)

	(Unaudited) **As at June 30, 2021**	(Unaudited) As at June 30, 2020
Cash flow from operating activities		
(Loss) / profit before income tax	**(1,908,437)**	(1,266,977)
Adjustment for non cash charges and other items:		
Common stock issued for services	**8,340**	86,840
Change in fair value of derivative instrument	**–**	270842
Amortization of debt discount and original issue discount	**25,037**	79,250
Amortization and depreciation	**0**	7,489
Asset valuation	**425670**	–
	(1,449,390)	(822,556)
Changes in working capital		
Decrease / (increase) in Notes payable	**61,778**	5915
Decrease / (increase) in accounts receivables	**(12,599)**	65,000
Decrease / (increase) in inventory	**(85,129)**	86,033
Decrease / (increase) in prepaid expenses	**(10,000)**	(47,697)
(Decrease) / increase in trade and other payables	**20,840**	129,166
(Decrease) / increase in accrued expenses	**862**	217,732
(Decrease) / increase in deferred revenue	**(63,809)**	(19,822)
	-88,057	436,327
Cash flow from operating activities	**(1,537,447)**	(386,229)
Cash flow from financing activities		
Proceeds from issuance of stock	**1,614,050**	25400
Proceeds from advances - related party	**270,932**	206,312
Proceeds(repayment) from note payable	**500,000**	150,000
Cash flow from financing activities	**2,384,982**	381,712
Increase/(decrease) in cash and cash equivalents	**847,535**	(4,517)
Cash and cash equivalents at beginning of the year	**0**	4,517
Cash and cash equivalents at end of the year	**847,535**	0

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

Note 1 -- Nature and Continuance of Operations

Wearable Healthcare Solutions Inc. (the “Company”) was incorporated as Medical Alarm Concepts Holding, Inc. on June 4, 2008 under the laws of the State of Nevada. The Company was formed for the sole purpose of acquiring all of the membership units of Medical Alarm Concepts LLC, a Pennsylvania limited liability company (“Medical LLC”). On May 26, 2016, the Company filed its Amended and Restated Articles of Incorporation with the Secretary of State of the State of Nevada to change its name from “Medical Alarm Concepts, Inc.” to “Wearable Health Solutions Inc.”

The Company is primarily engaged in utilizing new technology in the medical alarm industry to provide 24-hour personal response monitoring services and related products to subscribers with medical or age-related conditions.

Note 2 – Summary of Significant Accounting Policies

Basis of Presentation – The accompanying financial statements are prepared in accordance with Generally Accepted Accounting Principles in the United States of America (“GAAP”). The preparation of these financial statements requires our management to make estimates and assumptions about future events that affect the amounts reported in the financial statements and related notes. Future events and their effects cannot be determined with absolute certainty. Therefore, the determination of management’s estimates requires the exercise of judgment. We believe the following critical accounting policies affect its more significant judgments and estimates used in the preparation of financial statements.

Going Concern – The financial statements have been prepared assuming the Company will continue as a going concern. The Company has incurred net losses and negative operating cash flow. To the extent the Company may have negative cash flows in the future it will continue to require additional capital to fund operations. The Company obtained additional capital investments under various debt and common stock issuances. Although management continues to pursue its financing plans, there is no assurance that the Company will be successful in obtaining sufficient revenues to generate positive cash flow. The financial statements do not include any adjustments that might result from the outcome of these uncertainties.

Principles of Consolidation – The consolidated financial statements include the accounts of the Company and its wholly-owned or controlled operating subsidiaries. All intercompany accounts and transactions have been eliminated.

Use of Estimates – The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of income and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents – For purposes of the Statement of Cash Flows, the Company considers highly liquid investments purchased with an original maturity of three months or less to be cash equivalents.

Accounts Receivable – We estimate credit loss reserves for accounts receivable on an individual receivable basis. A specific impairment allowance reserve is established based on expected future cash flows and the financial condition of the debtor. We charge off customer balances in part or in full when it is more likely than not that we will not collect that amount of the balance due. We consider any balance unpaid after the contract payment period to be past due. There are $25,692 and $38,291 in Accounts receivables net of allowances of $23,705 and $23,705 at June 30, 2021 and 2020, respectively.

Concentration of Credit Risk - Financial instruments that potentially subject us to concentrations of credit risk consist primarily of cash and cash equivalents and accounts receivable. The Company performs ongoing credit evaluations of its customers and maintains allowances for potential credit losses.

Recognition of Revenues – In May 2014, the FASB issued ASU No. 2014-09, Revenue from Contracts with Customers (Topic 606). ASU 2014-09 establishes a single comprehensive model for entities to use in accounting for revenue arising from outside contracts with customers and supersedes most of the existing revenue recognition guidance and notes that lease contracts with customers are a scope exception. ASU 2014-09 requires an entity to recognize revenue when it transfers promised goods or services to customers in an amount that reflects the consideration to which an entity expects to be entitled in exchange for those goods or services and also requires certain additional disclosures. On August 12, 2015, the FASB issued ASU 2015-14 to defer the effective date of ASU 2014-09. Public business entities may elect to adopt the amendments as of the original effective date; however, adoption is required for annual reporting periods beginning after December 15, 2017. The Company implemented this pronouncement as of July 1,2015.

The Company's revenues are derived principally from utilizing new technology in the medical alarm industry to provide 24-hour personal response monitoring services and related products to subscribers with medical- or age-related conditions. The Company recognizes revenue when it is realized or realizable and earned. The Company considers revenue realized or realizable and earned when it has persuasive evidence of an arrangement that the services have been rendered to the customer, the sales price is fixed or determinable, and collectability is reasonably assured. All revenues from subscription arrangements are recognized ratably over the term of such arrangements. The excess of amounts received over the income recognized is recorded as deferred revenue on the consolidated balance sheet. As of June 30, 2021 and 2020, the Company recognized $1,394,149 and $1,163,337 in revenue and recorded $108,298 and $172,107 in deferred revenue, respectively.

Deferred Taxes – The Company accounts for income taxes under Section 740-10-30 of the FASB Accounting Standards Codification. Deferred income tax assets and liabilities are determined based upon differences between the financial reporting and tax bases of assets and liabilities and are measured using the enacted tax rates and laws that will be in effect when the differences are expected to reverse. Deferred tax assets are reduced by a valuation allowance to the extent management concludes it is more likely than not that the assets will not be realized. Deferred tax assets and liabilities are measured using enacted rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. The effect on deferred tax assets and liabilities of a change in tax rates is recognized in the statements of operations in the period that includes the enactment date.

ASC 740, Income Taxes, requires a company to first determine whether it is more likely than not (which is defined as a likelihood of more than fifty percent) that a tax position will be sustained based on its technical merits as of the reporting date, assuming that taxing authorities will examine the position and have full knowledge of all relevant information. A tax position that meets this more-likely-than-not threshold is then measured and recognized at the largest amount of benefit that is greater than fifty percent likely to be realized upon effective settlement with a taxing authority.

The Federal and state income tax returns of the Company for 2020, 2019, and 2018 are subject to examination by the Internal Revenue Service and state taxing authorities for three (3) years from the date filed.

Related party transactions. The Company follows subtopic 850-10 of the FASB Accounting Standards Codification for the identification of related parties and disclosure of related party transactions. Pursuant to Section 850-10-20 the related parties include:

a. Affiliates of the Company;
b. Entities for which investments in their equity securities would be required, absent the election of the fair value option under the Fair Value Option Subsection of Section 825-10-15, to be accounted for by the equity method by the investing entity;

c. Trusts for the benefit of employees, such as pension and profit sharing trusts that are managed by or under the trusteeship of management;
d. Principal owners of the Company;
e. Management of the Company;
f. Other parties with which the Company may deal if one party controls or can significantly influence the management or operating policies of the other to an extent that one of the transacting parties might be prevented from fully pursuing its own separate interests; and
g. Other parties that can significantly influence the management or operating policies of the transacting parties or that have an ownership interest in one of the transacting parties and can significantly influence the other to an extent that one or more of the transacting parties might be prevented from fully pursuing its own separate interests.

The financial statements include disclosures of material related party transactions, other than compensation arrangements, expense allowances and other similar items in the ordinary course of business. However, disclosure of transactions that are eliminated in the preparation of financial statements is not required in those statements. The disclosures shall include:

a. The nature of the relationship involved;
b. A description of the transactions, including transactions to which no amounts or nominal amounts were ascribed for each of the periods for which income statements are presented, and such other information deemed necessary to an understanding of the effects of the transactions on the financial statements;
c. The dollar amount of transactions for each of the periods for which income statements are presented and the effects of any change in the method of establishing the terms from that used in the preceding period; and
d. Amounts due from or to related parties as of the date of each balance sheet presented and, if not otherwise apparent, the terms and manner of settlement.

Commitments and Contingencies. The Company follows subtopic 450-20 of the FASB Accounting Standards Codification to report accounting for contingencies. Certain conditions may exist as of the date the financial statements are issued, which may result in a loss to the Company but which will only be resolved when one or more future events occur or fail to occur. The Company assesses such contingent liabilities, and such assessment inherently involves an exercise of judgment. In assessing loss contingencies related to legal proceedings that are pending against the Company or unasserted claims that may result in such proceedings, the Company evaluates the perceived merits of any legal proceedings or unasserted claims as well as the perceived merits of the amount of relief sought or expected to be sought therein.

If the assessment of a contingency indicates that it is probable that a material loss has been incurred and the amount of the liability can be estimated, then the estimated liability would be accrued in the Company's financial statements. If the assessment indicates that a potentially material loss contingency is not probable but is reasonably possible, or is probable but cannot be estimated, then the nature of the contingent liability, and an estimate of the range of possible losses, if determinable and material, would be disclosed. Loss contingencies considered remote are generally not disclosed unless they involve guarantees, in which case the guarantees would be disclosed. Management does not believe, based upon information available at this time that these matters will have a material adverse effect on the Company's financial position, results of operations or cash flows. However, there is no assurance that such matters will not materially and adversely affect the Company's business, financial position, and results of operations or cash flows.

Fair value of financial instruments. The Company measures its financial and non-financial assets and liabilities, as well as makes related disclosures, in accordance with FASB Accounting Standards Codification No. 820, Fair Value Measurement ("ASC 820"), which provides guidance with respect to valuation techniques to be utilized in the determination of fair value of assets and liabilities. Approaches include, (i) the market approach (comparable market prices), (ii) the income approach (present value of future income or cash flow), and (iii) the cost approach (cost to replace the service capacity of an asset or replacement cost). ASC 820 utilizes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value into three broad levels. The following is a brief description of those three levels:

Level 1: Observable inputs such as quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2: Inputs other than quoted prices that are observable, either directly or indirectly. These include quoted prices for similar assets or liabilities in active markets and quoted prices for identical or similar assets or liabilities in markets that are not active.

Level 3: Unobservable inputs in which little or no market data exists, therefore requiring an entity to develop its own assumptions, such as valuations derived from valuation techniques in which one more significant inputs or significant value drivers are unobservable.

From time to time, our financial instruments include cash, accounts payable and accrued expenses, convertible notes, lines of credit, and credit cards.

Software Development Costs. Software development costs include payroll, employee benefits, stock-based compensation expense, and other headcount-related expenses associated with product development. Software development costs also include third-party development and programming costs, localization costs incurred to translate software for international markets, and the amortization of purchased software code and services content. Such costs related to software development are included in research and development expense until the point that technological feasibility is reached, which for our software products, is generally shortly before the products are released to production. Once technological feasibility is reached, such costs are capitalized and amortized to cost of revenue over the estimated lives of the products.

Research and Development - Research and development costs are charged to operations as they are incurred. Legal fees and other direct costs incurred in obtaining and protecting patents are also expensed as incurred, due to the uncertainty with respect to future cash flows resulting from the patents. There were no Research and development costs totaled $-0- and $8,266 during the fiscal years ended June 30, 2021 and 2020, respectively.

Basic and Diluted Loss per Common Share - Basic loss per common share excludes dilution and is computed by dividing loss available to common stockholders by the weighted average number of common shares outstanding during the period of computation. Diluted loss per share gives effect to all potential dilutive common shares outstanding during the period of compensation. The computation of diluted loss per share does not assume conversion, exercise or contingent exercise of securities that would have an antidilutive effect on earnings. As of June 30, 2021, and 2020, the Company had no potentially dilutive securities that would affect the loss per share if they were to be included in the loss per share.

Segments of an Enterprise and Related Information - ASC 280, "Disclosures about Segments of an Enterprise and Related Information." establishes standards for the way public companies report information about segments of their business in their annual financial statements and requires them to report selected segment information in their quarterly reports issued to stockholders. It also requires entity-wide disclosures about the products and services an entity provides, the material countries in which it holds assets and reports revenues and its major customers, if any. As of June 30, 2021, and 2020, the Company has one active business segment, which includes the manufacturing and sales of its medical alert devices.

Risk and Uncertainties. The Company is subject to risks common to companies in the service industry, including, but not limited to, litigation, development of new technological innovations and dependence on key personnel.

Off-Balance Sheet Arrangements. The Company does not have any off-balance sheet arrangements.

Uncertain Tax Positions. The Company did not take any uncertain tax positions and had no adjustments to unrecognized income tax liabilities or benefits pursuant to the provisions of Section 740-10-25 for the years ended June 30, 2021 or 2020.

Recent Accounting Pronouncements

In May 2014, the FASB issued ASU No. 2014-09, Revenue from Contracts with Customers (Topic 606) ("ASU 2014-09"), which amends the existing accounting standards for revenue recognition. ASU 2014-09 is based on principles that govern the recognition of revenue at an amount an entity expects to be entitled when products are transferred to customers.

Subsequently, the FASB has issued the following standards related to ASU 2014-09: ASU No. 2016-08, Revenue from Contracts with Customers (Topic 606): Principal versus Agent Considerations ("ASU 2016-08"); ASU No. 2016-10, Revenue from Contracts with Customers (Topic 606): Identifying Performance Obligations and Licensing ("ASU 2016-10"); ASU No. 2016-12, Revenue from Contracts with Customers (Topic 606): Narrow-Scope Improvements and Practical Expedients ("ASU 2016-12"); and ASU No. 2016-20, Technical Corrections and Improvements to Topic 606, Revenue from Contracts with Customers ("ASU 2016-20"). The Company must adopt ASU 2016-08, ASU 2016-10, ASU 2016-12 and ASU 2016-20 with ASU 2014-09 (collectively, the "new revenue standards").

The new revenue standards may be applied retrospectively to each prior period presented or retrospectively with the cumulative effect recognized as of the date of adoption. The Company adopted the new revenue standards during the first quarter of fiscal year 2019. The new revenue standard did not materially impact the amount and timing of revenue recognized in the Company's consolidated financial statements.

In February 2016 the Financial Accounting Standards Board (FASB) published the new standard for leasing accounting according to US GAAP (ASU 2016-02 "Leases"; ASC Topic 842). Depending on the company, the new standard is to be applied for the first time for the financial years beginning after December 15, 2018 or after December 15, 2019. According to ASC Topic 842, the lessee has to record a right of use and a leasing liability in his financial statements at the beginning of the transfer of use. The Company adopted the new lease standard during the first quarter of fiscal year 2020.

In August 2020, the FASB issued ASU 2020-06, "Debt – Debt with Conversion and Other Options (Subtopic 470-20) and Derivatives and Hedging – Contracts in Entity's Own Equity (Subtopic 815-40)." This ASU reduces the number of accounting models for convertible debt instruments and convertible preferred stock, as well as amend the guidance for the derivatives scope exception for contracts in an entity's own equity to reduce form-over-substance-based accounting conclusions. In addition, this ASU improves and amends the related EPS guidance. This standard is effective for the Company on July 1, 2022, including interim periods within those fiscal years. Adoption is either a modified retrospective method or a fully retrospective method of transition. The Company is currently assessing the impact the new guidance will have on our consolidated financial statements.

In December 2019, the FASB issued ASU 2019-12, Income Taxes (Topic 740) – Simplifying the Accounting for Income Taxes. The update is intended to simplify the current rules regarding the accounting for income taxes and addresses several technical topics including accounting for franchise taxes, allocating income taxes between a loss in continuing operations and in other categories such as discontinued operations, reporting income taxes for legal entities that are not subject to income taxes, and interim accounting for enacted changes in tax laws. The new standard is effective for fiscal years beginning after December 15, 2020; however, early adoption is permitted. The Company does not expect the adoption of this standard have a material impact on the consolidated financial statements.

The Company does not believe other recently issued but not yet effective accounting standards, if currently adopted, would have a material effect on the consolidated financial position, statements of operations and cash flows.

Note 3 – Going Concern

The accompanying financial statements for the years ended June 30, 2021 and 2020 have been prepared on a going concern basis, which contemplates the realization of assets and the settlement of liabilities and commitments in the normal course of business. As of June 30, 2021, the Company has shown losses for the last 2 years, and has an accumulated deficit of (22,037,429). Management believes that the Company's capital requirements will depend on many factors, including the success of the Company's development efforts and its efforts to raise capital. Management also believes the Company needs to raise additional capital for working capital purposes. There can be no assurance that the Company will be able to obtain the additional capital resources necessary to implement its business plan or that any assumptions relating to its business plan will prove accurate.

These factors raise substantial doubt about the Company's ability to continue as a going concern. The financial statements of the Company do not include any adjustments relating to the recoverability and classification of recorded assets, or the amounts and classifications of liabilities that might be necessary should the Company be unable to continue as a going concern.

Note 4 – Inventory and prepaid expenses

The Company maintains some inventory in-house and purchases its inventory overseas. Inventory, except for stock-in-transit, is stated at lower of cost and net realizable value. Stock-in-transit is valued at cost, comprising invoice value plus other charges thereon. Net realizable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and selling expenses. The quantity of inventory may vary from time to time depending on the delivery schedule of overseas shipments.

	2021	2020
Finished goods	$ -0-	$ 0
Prepaid inventory in transit	22,682	107,811
Inventory	$22,682	$107,811

As of June 30, 2021 and 2020, the Company had $-0- and $0 in inventory in-house, respectively, as well as $22,682 and $107,811 in prepaid inventory in transit, respectively.

Note 5 – Property, Plant, and Equipment and other assets

The Company has $20,000 in furnishings, which are fully depreciated, $19,689 in office computers and equipment, which are fully depreciated, and capitalized software development costs of $45,900, which are partially depreciated.

As of June 30, 2021 and 2020, the Company recorded $-0- and $-0- in Property, Plant, and Equipment (net), respectively:

	2021	2020
Furniture	$ 20,000	$ 20,000
Office computers, equipment, software	19,689	19,689
Software development costs	45,900	45,900
Property, plant, and equipment	85,589	85,589
Less accumulated depreciation	(85,589)	(85,589)
Net property, plant, and equipment	$ -0-	$ 0

BOAPIN Portal

The Company purchased the BOAPIN portal, designed to effect trade between Brazil and China, from Hypersoft Ventures for 6,700,003 shares of its Series C Convertible Preferred stock and a promissory note for $425,000 bearing 12% interest. There are no revenues from the portal business segment as of June 30, 2021 or 2020.

As of June 30, 2020, the Company wrote down the value of the BOAPIN portal to $-0- for lack of revenue generation.

Note 6 – Accounts payable and accrued expenses and liabilities

The Company recorded Accounts Payable of $311,890 and $291,050 directly related to operating costs, including credit cards used in operations, as of June 30, 2021 and 2020, respectively.

Accrued expenses are expenses that have been incurred but not yet paid and mainly include legal fees, audit fees, and other professional fees, as well as interest accrued in connection with credit lines. The Company recorded $407,018 and $406,156 in accrued expenses and other current liabilities as of June 30, 2021 and 2020, respectively.

3a10 filing

On August 17, 2020, the Wearable Health Solutions, Inc., (the “Company”) entered into a settlement agreement and stipulation (“Settlement Agreement”) with Trillium Partners LP (“Trillium”) in connection with the settlement of $310,494.38 of bona fide obligations the Company owed to certain of its creditors. The Settlement Agreement was subject to a fairness hearing, and on September 15, 2020, a Federal court in the District of Maryland held a fairness hearing and granted approval of the Settlement Agreement. In October 2020, the Company issued 48,989,000 shares of common stock to Trillium Partners LP to facilitate the 3a10.

On February 11, 2021, a majority of the creditors rescinded their claim purchase agreements, and as a result the company cancelled the 3a10 agreement with Trillium and requested the return of the issued shares.

On April 5, 2021, the 48,989,000 shares were returned to treasury and the agreement cancelled.

Note 7 – Notes Payable

Notes payable consists of notes payable from our subsidiary, notes payable-other, convertible notes payable, notes payable for stock purchases under Reg A, short term notes payable, and notes payable-BOAPIN portal, as follows:

	2021	**2020**
Notes payable-subsidiary	319,244	367,400
Notes payable-other	59,283	57,283
Convertible notes payable-BENZA, D2CF	673,750	673,750
Convertible notes payable-LEONITE	260,000	150,000
Notes payable – Reg A stock purchases	115,000	-0-
Short term bridge loans	500,000	0
Notes payable-BOAPIN portal	425,000	425,000
Total Notes payable	728,341	578,314

Notes Payable - subsidiary

The Company has various loans and credit lines outstanding. The credit line carries an interest rate of 16.24%. The bank loans carry interest rates varying between 9.24% – 10.90%.

	2021	**2020**
Kabbage Loan	-0-	10,859
Wells Fargo Loan	12,454	16,425
On Deck Loan	139,569	139,569
Susquehanna Salt Loan	52,500	74,535
Prosper Loans	17,771	18,025
MARCUS Loan	15,949	27,032
SBA Loan -EDIL	6,000	6,000
SBA Loan - PPP	75,000	75,000
TOTAL LOANS	$ 319,243	$ 367,444

As of June 30, 2021 and 2020, the subsidiary has outstanding $319,243 and $367,444 in bank loans and credit lines payable, respectively.

Debt settlement – On Deck, Susquehanna, MCA Cure

In 2019, our subsidiary engaged MCA CURE to negotiate settlements with On Deck and Susquehanna Salt. The Company ceased paying the loan payments and paid MCA Cure $43,875 in 2019 and $$47,000 in 2020, at which point the Company was contacted and assured MCA Cure had enough funds to negotiate. In 2020, the Company discovered MCA Cure had not performed when bank accounts were levied for $33,705, $18,705 being subsequently refunded. On September 30, 2020, the bank accounts were again levied for additional funds. Currently the Company has a settlement agreement in place with Susquehanna Salt Loan, and has hired an attorney to recover funds and damages from MCA Cure. To date, there has been no resolution to the situation.

As of June 30, 2021 and 2020, the Company recorded $192,069 and $214,104 for the two loans, respectively.

Note Payable – Other

In November, 2016, the Company secured a $50,000 loan from a related party, bearing 4% interest, the loan maturing after a successful money raise of $1,000,000 through the acquisition of convertible notes payable (See BENZA, D2CF). The $1,000,000 fundraising was never completed, and the Company has been accruing interest on the original principal amount at 4% since inception. On July 22, 2021, the Company filed suit for damages resulting from the related party, and the related party filed a countersuit on August 26, 2021. There has been no resolution to this situation, and we continue to accrue interest at the face amount.

As of June 30, 2021 and 2020, the Company expensed $2,000 and $2,000 in interest fees and has accrued $9,283 and $7,283 in interest payable, respectively.

Convertible note payable – BENZA, D2CF

On March 1, 2016 and March 3, 2016, the Company closed a private placement and received an aggregate of $612,500 by issuing $660,000 (“BENZA”) and $13,750 (“B2CF”) unsecured convertible notes (“convertible notes”) and warrants to two investors, net of original issue discount of $61,250 per the subscription agreements. All outstanding warrants have expired, and as of June 30, 2019, the remaining debt discount balance of $76,250 has been amortized and the Company recognized the full loan balance due of $673,750.

On July 22, 2021, the Company filed suit for damages resulting from the related party. The loans are recognized on the financials with no discount.

As of June 30, 2021 and 2020, the Company reported $673,750 and $673,750 in convertible notes payable, respectively..

Convertible Note: Leonite Capital, LLC:

On November 19, 2019, the Company, together with Hypersoft Ventures (collectively, the "Borrower"), received $135,000 on issuing the first tranche of $150,000 (prorated original issue discount of $15,000) of a $250,000 unsecured convertible note ("Leonite Convertible Note") to Leonite Capital, LLC, a Delaware limited liability company ("Leonite"), net of an aggregate original issue discount of up to $77,778. The Leonite Convertible Note bears annual interest at the Prime Rate plus eight percent (8%), not to exceed twelve percent (12%) per annum, computed on a 365/360 basis, and is due nine months from the date of issuance. The Leonite Convertible Note is convertible into shares of the Company's common stock at a conversion price equal to $0.02 per share with anti-dilution features. In connection with its purchase of the Leonite Convertible Note, the Company issued to Leonite 2,700,000 shares of common stock, prorated for the initial tranche.

The Company has determined that the conversion feature embedded in the Leonite Convertible Note constitutes a derivative and has been bifurcated from the Leonite Convertible Note and recorded as a derivative liability, with a corresponding discount recorded to the associated debt, on the accompanying balance sheet, and revalued to fair market value at each reporting period. The initial issuance yielded a derivative liability of $94,225, with a discount of $150,000 to be amortized over the 9-month life of the Leonite Convertible Note.

Significant assumptions used in calculating fair value of conversion feature of Leonite Convertible Note at issuance date are as follows.

Expected Dividends	Expected volatility	Risk-free rate of interest	Expected term (year)	Exercise (Conversion) price	Common stock price per share
0.00%	809.71%	0.0154%	0.75	$ 0.02	$0.01300

At June 30, 2020, the Company recorded $270,842 in Derivative liabilities on the original note of $150,000, $145,833 in Convertible note payable – Leonite net of $4,167 discount, plus penalties and default fees.

On June 4, 2021, the Company and Leonite renegotiated the convertible note for two years, face value of $260,000. The Company recorded an initial loss on valuation of $1,287,545, and a subsequent gain in valuation at June 30, 2021 of $762,984, and expensed $25,037 debt discount and $2,285 in accrued interest.

At June 30, 2021, the Company recorded $524,561 in derivative liabilities and $25,037 in Convertible note payable – Leonite net of $234,963 discount.

Balance at June 4, 2021	$	150,000
Leonite Convertible Note amended		260,000
Leonite Convertible Note converted		—
Total		260,000
Less: debt discount		(234,963)
Balance at June 30, 2021	$	25,037

Significant assumptions used in calculating fair value of conversion feature of Leonite Convertible Note as of June 30, 2021 are as follows.

Expected Dividends	Expected volatility	Risk-free rate of interest	Expected term (year)	Exercise (Conversion) price	Common stock price per share
0.00%	611.15%	0.0010%	1.9288	$ 0.00550	$0.0110

Short term bridge loan - COHEN

On July 31, 2020, the Company secured a $500,000 short term bridge loan from an unaffiliated individual (“COHEN”), 12% interest, due and payable October 20, 2020. The loan is currently in default and continues to accrue interest at 12%.

At June 30, 2021, the Company recorded short term note payable of $500,000, expensed $55,047 in interest and accrued the same in interest liability.

On August 19, 2021, the Company repaid $300,000 of principle, and continues to accrue interest on the $200,000 principle at 12%.

Note payable – stock purchases under Reg A

In March 2021 and June 2021, the Company accepted loans of $115,000 from two unaffiliated investors, pending blue sky registrations in two states. The notes bear interest at 5% and the full amount of the note plus interest is convertible at the Reg A fixed price of $0.01, when possible.

At June 30, 2021 and 2020, the Company recorded $115,000 and $-0- in notes payable for stock purchases under Reg A, accrued interest of $1,539 and expensed $1,539 in interest, respectively.

Note payable – BOAPIN purchase

In June, 2019, the Company purchased the BOAPIN portal, including all software, licensing, and ownership rights from Hypersoft Ventures, Inc. for $425,670, which includes six million seven hundred thousand (6,700,003) shares of Series C Convertible Preferred stock and a note for $425,000, bearing twelve percent (12%) interest with no prepayment or delinquency clauses.

As of June 30, 2021 and 2020, the Company recorded Note payable-BOAPIN of $425,000 and $425,000, accrued interest of $28,225 and $-0-, and expensed $28,225 and $-0- in interest, respectively.

Note 8 – Stockholders’ Equity (Deficit)

***Capital Stock*:**

The Company is currently authorized to issue 3,000,000,000 shares of common stock, par value of $0.0001 per share, and 14,000,000 shares of preferred stock, par value of $0.0001 per share.

During the period ended June 30, 2020, the Company issued 200,000,000 shares of common stock to its management as a signing bonus/for services, valued at $20,000 or $0.0001 per share,. The Company has earmarked to issue 10,000,000 shares of common stock to its financial consultants, 300,000 shares of common stock for compensation.

During the period ended June 30, 2021, the Company issued 200,000,000 shares of its common stock to its management after a change of control, valued at $20,000 or $0.0001 per share, and 2,700,000 shares of common stock to Leonite as consideration for their $150,000 convertible debenture, 149,675,000 shares of common stock to unaffiliated individuals and groups at $0.01 under the Reg A filing. The Company accrued 12,550,000 shares of common stock to be issued as compensation to management.

As of June 30, 2021 and 2020, the Company had 647,074,177 and 497,399,177 shares of common stock issued and outstanding, respectively.

Preferred Stock:

Series A Convertible Preferred Stock: The Company is currently authorized to issue up to 100,000 shares of Series A Convertible Preferred Stock, par value $0.0001 per share, convertible at a ratio of 1 share of Series A Convertible Preferred Stock for 2 shares of common stock. These shares have no voting rights. As of June 30, 2021 and 2020, 688 shares of Series A Convertible Preferred Stock were issued and outstanding, respectively.

Series B Convertible Preferred Stock: The Company is currently authorized to issue up to 62,500 shares of Series B Convertible Preferred Stock, par value $0.0001 per share, convertible at a ratio of 1 share of Series B Convertible Preferred Stock for 2 shares of common stock. These shares have no voting rights. As of June 30, 2021 and 2021, 9,938 shares of Series B Convertible Preferred Stock were issued and outstanding, respectively.

Series C Convertible Preferred Stock: The Company is currently authorized to issue up to 6,944,445 shares of Series C Convertible Preferred Stock, par value $0.0001 per share, convertible at a ratio of 1 share of Series C Convertible Preferred Stock for 10 shares common stock. These shares have no voting rights.

The Company issued 6,700,003 shares for the BOAPIN asset purchase; these shares were issued in first quarter 2021. As of June 30, 2021 and 2020, 6,838,891 and 138,888 shares of Series C Convertible Preferred Stock were issued and outstanding, respectively

Series D Convertible Preferred Stock*:* The Company is currently authorized to issue up to 500,000 shares of Series D Convertible Preferred Stock, par value $0.0001 per share, convertible at a ratio of 1 share of Series D Convertible Preferred stock for 10 shares of common stock. These shares have no voting rights. As of June 30, 2021 and 2020, 425,000 shares of Series D Convertible Preferred Stock were issued and outstanding, respectively.

Series E Convertible Preferred Stock*:* The Company is currently authorized to issue up to 4,000,000 shares of Series E Convertible Preferred Stock, par value $0.0001 per share, convertible at a ratio of 1 share of Series E Convertible Preferred Stock for 100 shares of common stock. Each of these shares carries a voting right equivalent to 10,000 shares of common stock. The Company may not issue any other shares with extended voting rights.

During the year ended June 30, 2020, the Company sold 4,000,000 shares of Series E Convertible Preferred Stock to an independent individual at par value, $0.0001 per share or $400 effecting a change of control, and issued 200,000,000 shares of common stock for services to the company valued at $0.0001 per share or $20,000. The 4,000,000 shares were acquired in November 2020 by Mr. Mittler and Mr. Pizzino, affecting a change in control; the shares were returned to treasury to be canceled. In December 2020 the Company issued 500,000 shares each to its two directors. During the year ended June 30, 2021, the Company issued 450,000 shares each to its directors.

As of June 30, 2021 and 2020, 1,900,000 and 1,000,000 shares of Series E Convertible Preferred Stock were issued and outstanding, respectively.

Note 9 – Related Party Transactions

Credit line – related party

On September 30, 2014, the subsidiary received a line of credit with Medi Pendant New York, Inc. (“MNY”), which is partially owned by the subsidiary’s CEO. Under the line of credit agreement, the Company will be able to borrow up to $500,000 with the rate of interest of 6.5% per annum. The maturity date of the line of credit is September 30, 2017 with a one-year extension to September 30, 2018. On January 31, 2015, the limit on the line of credit was increased to $500,000 with same interest rate and due date, in consideration of the Company’s issuance of 200,000 shares of common stock to one of the owners of MNY, which was memorialized on October 19, 2015. Interest accrued of $25,653 and $8,436 were accrued as of June 30, 2016 and 2015, respectively. As of June 30, 2021 and 2020, the Company recorded line of credit balances of $397,500 and $397,500, respectively.

Related party loans

In 2020 and 2019, from time to time, related parties lent to the Company funds for day-to-day operations. These are short-term loans which bear no interest, and the Company expects to repay these loans by the end of the fiscal year following the year in which the short-term loan was made

	2021	2020
Related parties - subsidiary	$263,473	$231,893
Accrued salaries, bonus, fees	316,200	279,000
Total loans from related parties	$ 579,673	$510,893

As of June 30, 2021 and 2020, the Company owes $579,673 and $510,893 to related parties, respectively.

Note 10 – Net Income(Loss) Per Share

Income (loss) per share is computed by dividing the net income (loss) by the weighted average number of common shares outstanding during the period. Diluted income (loss) per share reflects the potential dilution that could occur if securities or other contracts to issue common stock were exercised or converted into common stock or resulted in the issuance of common stock that would then share in the net income of the Company, subject to anti-dilution limitations.

	Basis of conversion	Dilution	2020	2019
Series A Convertible	688 shares outstanding	1 share A: 2 shares	1,376	1,376
Series B Convertible	9,938 shares outstanding	1 share B: 2 shares	19,876	19,876
Series C Convertible	6,838,886 shares outstanding	1 share C: 10 shares	68,388,860	1,388,860
Series D Convertible	425,000 shares outstanding	1 share D: 10 shares	4,250,000	4,250,000
Series E Convertible	1,900,000 and 1,000,000 shares outstanding in 2021 and 2020, respectively	1 share E: 100 shares	190,000,000	100,000,000
			262,660,112	105,660,112

Because the Company posted losses for the past two years, the basic and diluted share bases will be presented as the same. For the years ended June 30, 2021 and 2020, the Company posted losses of ($0.00257) and ($0.00343) per basic share and diluted share, respectively.

Note 13 – Revenue and expenses

The Company's wholly owned subsidiary generated the following revenues and incurred the following expenses for the years ended June 30, 2021 and 2020, respectively.

REVENUES	**2021**	**2020**
Service labor	2,410	0
Med01 kit	399,602	299,150
Replacement parts	0	0
Other service	637,502	121,886
Monitoring	354,635	742,301
Shipping, handling & reimbursable expenses	0	0
	1.394,149	1,163,337
LESS: COST OF GOODS SOLD	773,204	470,316
GROSS PROFIT	$ 620,945	$ 693,021

EXPENSES		
Selling expenses	$ 1.921	$ 1,678
Consulting	2,460	0
Payroll	319,520	353,629
Payroll taxes	134,478	54,076
Professional services	16,829	16,146
Software	144,600	131,560
Other general & administrative	188,735	153,694
OPERATING EXPENSES	808,543	710,783
OTHER REVENUE/EXPENSES		
Interest expense	18,058	30,747
Gain on debt settlement	(14,843)	(8,407)
	3,215	22,340
NET(LOSS)	$(190,813)	$(40,102))

Note 14 – Income Taxes

Deferred income tax assets and liabilities are computed annually for differences between financial statement and tax bases of assets and liabilities that will result in taxable or deductible amounts in the future based on enacted tax laws and rates applicable to the periods in which the differences are expected to affect taxable income. Valuation allowances are established when necessary to reduce deferred tax assets to the amount expected to be realized. Income tax expense is the tax payable or refundable for the period plus or minus the change during the period in deferred tax assets and liabilities.

The effective tax rate on the net loss before income taxes differs from the U.S. statutory rate as follows:

	June 30, 2021	**June 30, 2020**
U.S. statutory rate	21%	21%
PA state corporate tax	9.99%	9.99%
Less valuation allowance	(30.99%)	(30.99)
Effective tax rate	0%	0%

The significant components of deferred tax assets and liabilities are as follows, expiring in 2023 and 2024, on net operating losses of $22,037,249 and $20,102,134 and $19,378,977 for fiscal years ended June 30, 2021 and 2020, respectively:

	June 30, 2021	**June 30, 2020**
Net deferred tax assets	$ 6,829,343.	$ 6,229,651.
Less valuation allowance	($ 6,829,343)	($ 6,229,651)
Deferred tax asset - net valuation allowance	-0-%	-0-

Note 15 – Subsequent Events

Reg A

Offering pursuant to Regulation A

On September 11, 2020, the Company filed a 1-A offering statement with the Securities and Exchange commission, offering up to 500,000,000 at $.01 to raise up to $5,000,000. The offering was amended on October 14, 2020, and can be viewed on the SEC website. The Company had 647,074,177 and 497,399,177 shares of common stock issued and outstanding at June 30, 2021 and 2020, respectively.

During the subsequent 3 months, the Company sold 234,119,253 under the Reg A, issued 1,275,000 shares to management for compensation owed, 7,375,000 shares as compensation per employment contracts, and 2,000,000 shares for services.

As at September 30, 2021, the Company had 891,843,430 shares of common stock issued and outstanding.

Series E Preferred Shares

On August 17, 2021, the Company issued each of its directors 1,000,000 shares of Series E Preferred stock. As of September 30, 2021, the Company had 3,900,000 shares of Series E Preferred stock issued and outstanding.

Asset Purchase and Advisory Services Agreement

On August 15, 2021, the Company entered into an Asset Purchase and Advisory Services Agreement (“Agreement”) with Anthony Chetta, whereby the Company acquired ownership of mHealth.com, the user portal used by the subsidiary customers, all code and related operations, the domain name, and logos, data, storage and online operations. The Company also retained Mr. Chetta as the Chief Technology Advisor, with a 1,000,000 share stock signing bonus, issued on September 30, 2021, $8,000 per month service agreement, and $1,000,000 every 6 months for a 30 month period.