

Disclosure Statement Pursuant to the Pink Basic Disclosure Guidelines

GLINK ARTS GLOBAL GROUP, INC.

9358 Valley Blvd
Rosemead, CA 91770, U.S.A.
714-702-3200
<https://glinkapp.com>
glinkartsglobal@gmail.com

QUARTERLY DISCLOSURE REPORT AND FINANCIAL STATEMENTS

For the Quarter Ending: March 31, 2022
(the "Reporting Period")

As of March 31, 2022, the number of shares outstanding of our Common Stock was: 674,124,007

As of December 31, 2021, the number of shares outstanding of our Common Stock was: 674,124,007

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:

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.

The Company was originally established as Construction Products International, Inc. a Nevada corporation, on September 15, 2004. On September 24, 2004, Construction Products International, Inc. merged with Sports Pouch

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.

Beverage Company, Inc., a California corporation. According to the Plan and Articles of Merger of between Construction Products International, Inc. (aka Construction Products International Inc.) and Sports Pouch Beverage Company dated September 2, 2004, Construction Products International was erroneously labeled as the merging entity and Sports Pouch Beverage Company, Inc. was erroneously labeled as the surviving entity.

On May 3, 2005, a Certificate of Correction was filed with the Secretary of State of Nevada to correct the inaccuracy or defect of the previously filed Articles of Merger by stating the name of the merging entity as Sports Pouch Beverage Company, Inc., a California corporation, and the name of the surviving entity as Construction Products International, Inc., a Nevada corporation. The Certificate of Correction also amended Article I of the Articles of the Surviving Entity to change the corporate name of the surviving entity to "Sports Pouch Beverage Company, Inc." (SPBV), a Nevada corporation.

Sports Pouch Beverage Company was devoted to the sales, marketing and development of a new manufacturing technology to produce an innovative beverage container in a user-friendly packaging that would be less costly, require less storage space and eliminate the need for empty cases of plastic or glass bottles waiting to be filled.

Using a new patent pending pull-push spout technology, and flexible film packaging technology, Sports Pouch Beverage Company sought to become one of the leaders in flexible pouch beverage packaging in the United States and then to expand into international markets.

This unique patent manufacturing process was exclusive to Sports Pouch Beverage Company, Inc. with automated beverage filling equipment and spout technology controlled by Sports Pouch Beverage Company, Inc. and the Company would be well positioned to provide the marketplace with a product as a manufacturer and also as a co-packer.

The product would be produced at a competitive price with attractive profitability. Sports Pouch Beverage Company, Inc. intended to produce products that would be environmentally conscious and our packaging pouch would leave less than 10% of the footprint of a plastic bottle, offering landfills significant relief.

However, due the prolonged illness and the subsequent death of the Company's late President Mr. Gilbert Arvizu on January 28, 2020, the Company decided to redirect its business focus.

On March 26, 2021, the Company filed a Certificate of Reinstatement/Revival in Nevada, to resurrect the dormant corporation, using the Sports Pouch Beverage Company, Inc. name.

Earlier, on March 19, 2021 the company had entered into a Corporate Combination Agreement with Glink Apps International, Inc., (GAI) a Wyoming corporation. According to the Corporate Combination Agreement, on the Closing Date the shareholders of Glink Apps International would exchange all of the issued and outstanding shares of GLINK for 91,082,073 shares of SPBV (the "SPBV Shares"), which number of SPBV Shares assumes the effectuation of a 500-for-1 reverse stock split. The SPBV SHARES would be restricted against resale pursuant to the provisions of Federal and state securities law.

Notwithstanding the foregoing, certain minority shareholders of GLINK may, for whatever reason, not tender their shares for exchange. Any shares not tendered will remain issued and outstanding as to GLINK, which will in turn become a subsidiary of SPBV. The GLINK stock to be tendered (91,082,073 shares) will represent all of the issued and outstanding stock of GLINK, (the "GLINK Shares"). To the extent any holders of GLINK shares do not tender their GLINK shares for exchange, the number of SPBV Shares to be issued shall be reduced.

On May 26, 2021 the Company changed its corporate name to Glink Arts Global Group, Inc. Then, to expedite the due diligence review process by the OTC Markets, the Company changed its name back to Sports Pouch Beverage Company

Inc. on August 2, 2021. After the due diligence review process by the OTC Markets was completed, the Company changed its name back to Glink Arts Global Group, Inc., effective October 20, 2021.

Following the signing of the Corporate Combination Agreement with Glink Apps International, Inc., the company has focused its core business activities on engaging, in creating, selling, distributing, and franchising art paintings.

On September 30, 2022, Sports Pouch Beverage Company, Inc. (n/k/a Glink Arts Global Group, Inc), Glink Apps International, Inc. and the Sports Pouch Beverage Company, Inc.'s then Majority Shareholders signed an agreement to rescind the referenced Corporate Combination Agreement in its entirety to be retroactively effective March 19, 2021. Notwithstanding certain provisions contained therein, said Corporate Combination Agreement and its terms and conditions are null and void retroactively effective March 19, 2021. (Note 9: Subsequent Event)

The Issuer is a Nevada corporation and in good standing in such jurisdiction. The corporate history is provided in the previous section

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:

The company signed the Corporate Combination Agreement dated March 19, 2021 between the Company and Glink App International, Inc., to change its corporate name to Glink Arts Global Group, Inc., effectuate the 500-for-1 reverse split and apply for a new trading symbol. The combined company would be engaged in creating, selling, distributing, and franchising high quality art paintings, and provide a system to connect customers with service providers through the use of unique and advance technology-based applications.

On September 30, 2022, Sports Pouch Beverage Company, Inc. (n/k/a Glink Arts Global Group, Inc), Glink Apps International, Inc. and the Sports Pouch Beverage Company, Inc.'s then Majority Shareholders signed an agreement to rescind the referenced Corporate Combination Agreement in its entirety to be retroactively effective March 19, 2021. Notwithstanding certain provisions contained therein, said Corporate Combination Agreement and its terms and conditions are null and void retroactively effective March 19, 2021. (Note 9: Subsequent Event)

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

9358 Valley Blvd., Rosemead, CA 91770, USA

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: ☒

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:	SPBV	
Exact title and class of securities outstanding:	Common Stock	
CUSIP:	84920J109	
Par or stated value:	\$0.001	
Total shares authorized:	975,000,000	as of date: March 31, 2022
Total shares outstanding:	674,124,007	as of date: March 31, 2022
Number of shares in the Public Float ² :	32,440,793	as of date: March 31, 2022
Total number of shareholders of record:	421	as of date: March 31, 2022

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

Trading symbol:	SPBV	
Exact title and class of securities outstanding:	Preferred Stock	
CUSIP:	84920J109	
Par or stated value:	\$0.001	
Total shares authorized:	25,000,000	as of date: March 31, 2022
Total shares outstanding:	12,000	as of date: March 31, 2022

Transfer Agent

Name: Pacific Stock Transfer Company
Phone: 702-361-3033
Email: info@pacificstocktransfer.com
Address: 6725 Via Austi Pkwy, Suite 300

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

3) Issuance History

The Company did not issue any stock during the past two fiscal years ended December 31, 2020 and 2021 and during the three months ended March 31, 2022.

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

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.

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>12/31/20</u> Common: <u>674,124,007</u> Preferred: <u>12,000</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.
_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
Shares Outstanding on Date of This Report: <u>Ending Balance</u> Date <u>3/31/2022</u> Common: <u>674,124,007</u> Preferred: <u>12,000</u>									

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.)
<u>10/7/14</u>	<u>80,020</u>	<u>80,020</u>	<u>0.00</u>	<u>On demand</u>	<u>None</u>	<u>Gilbert Arvizu</u>	<u>Loan</u>
<u>3/29/21</u>	<u>9,275</u>	<u>9,275</u>	<u>0.00</u>	<u>On demand</u>	<u>None</u>	<u>Chinh T. Truong</u>	<u>Loan</u>
<u>5/12/21</u>	<u>1,000</u>	<u>1,000</u>	<u>0.00</u>	<u>On demand</u>	<u>None</u>	<u>Chinh T. Truong</u>	<u>Loan</u>

_____	_____	_____	_____	_____	_____	_____	_____
-------	-------	-------	-------	-------	-------	-------	-------

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: **PHILUX Capital Advisors, Inc. (Henry Fahman)**
Title: President
Relationship to Issuer: Consultant

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 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

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.

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")

Sports Pouch Beverage Company was devoted to the sales, marketing and development of a new manufacturing technology to produce an innovative beverage container in a user-friendly packaging that would be less costly, require less storage space and eliminate the need for empty cases of plastic or glass bottles waiting to be filled.

Using a new patent pending pull-push spout technology, and flexible film packaging technology, Sports Pouch Beverage Company sought to become one of the leaders in flexible pouch beverage packaging in the United States and then to expand into international markets.

This unique patent manufacturing process was exclusive to Sports Pouch Beverage Company, Inc. with automated beverage filling equipment and spout technology controlled by Sports Pouch Beverage Company, Inc. and the Company would be well positioned to provide the marketplace with a product as a manufacturer and also as a co-packer.

The product would be produced at a competitive price with attractive profitability. Sports Pouch Beverage Company, Inc. intended to produce products that would be environmentally conscious and our packaging pouch would leave less than 10% of the footprint of a plastic bottle, offering landfills significant relief.

However, due the prolonged illness and the subsequent death of the Company's late President Mr. Gilbert Arvizu on January 28, 2020, the Company decided to redirect its business focus as mentioned in Section 1.

On March 19, 2021 the company had entered into a Corporate Combination Agreement with Glink Apps International, Inc., (GAI) a Wyoming corporation. According to the Corporate Combination Agreement, on the Closing Date the shareholders of Glink Apps International would exchange all of the issued and outstanding shares of GLINK for 91,082,073 shares of SPBV (the "SPBV Shares"), which number of SPBV Shares assumes the effectuation of a 500-for-1 reverse stock split. The SPBV SHARES would be restricted against resale pursuant to the provisions of Federal and state securities laws.

On September 30, 2022, Sports Pouch Beverage Company, Inc. (n/k/a Glink Arts Global Group, Inc), Glink Apps International, Inc. and the Sports Pouch Beverage Company, Inc.'s then Majority Shareholders signed an agreement to rescind the referenced Corporate Combination Agreement in its entirety to be retroactively effective March 19, 2021. Notwithstanding certain provisions contained therein, said Corporate Combination Agreement and its terms and conditions are null and void retroactively effective March 19, 2021. (Note 9: Subsequent Event)

The company currently focuses its core business activities on engaging, in creating, selling, distributing, and franchising art paintings.

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

None

C. Describe the issuers' principal products or services.

Please see response under A above

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 currently maintains its corporate offices at 9358 Valley Blvd., Rosemead, CA 91770.

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% or 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
Chinh Trong TRUONG	Chairman, President, CEO	Rosemead, California	None		
Steve TRUONG	Director, Secretary	Rosemead, California	None		
PHILUX Advisors, Inc.	Shareholder	Sheridan, Wyoming	292,050,000	Common	43.32%
Kathryn J. PRICE	Shareholder	Salt Lake City, Utah	125,000,000	Common	18.54%
Gilbert ARVIZU	Late President	Ontario, California	97,350,000	Common	14.44%
Mary Louise ARVIZU	Former Director, President, Secretary	Ontario, California	50,000,000	Common	7.42%

Erin ARVIZU	Shareholder	Rancho Mira, California	50,000,000	Common	7.42%
----------------	-------------	----------------------------	------------	--------	-------

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);

None

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

None

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

None

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

None

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

None

9) Third Party Providers

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

Securities Counsel

Name: Christopher Dieterich, Esq.
Firm: Dieterich & Associates
Address 1: 815 Moraga Drive, Suite 207
Address 2: Los Angeles, CA 90049
Phone: 310-628-8384
Email: venturelaw@gmail.com

Accountant or Auditor

Name: Thomas Tran
Firm: Thomas Tran, CPA Certified Accountant
Address 1: 10282 Garden Grove
Address 2: Garden Grove, CA 92843
Phone: 714-462-6307
Email: ThomasTranCPA@gmail.com

Investor Relations

None

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: Henry Fahman
Firm: PHILUX Capital Advisors, Inc.
Nature of Services: Consultant
Address 1: 30 N. Gould Street
Address 2: Sheridan, WY 82801
Phone: 714-793-9227
Email: henry@philuxglobal.com

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, Chinh Trong TRUONG certify that:

1. I have reviewed this annual report of Glink Arts Global Group, Inc. for the quarter ended March 31, 2022;
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.

Date: October 14, 2022

/s/ Chinh T. Truong
Chinh Trong Truong
President
(Chairman and Principal Executive Officer)
Principal Financial Officer:

I, Steve TRUONG certify that:

1. I have reviewed this annual report of Glink Arts Global Group, Inc. for the quarter ended March 31, 2022;
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.

Date: October 14, 2022

/s/ Steve Truong
Steve Truong
Director, Secretary and
Principal Financial Officer

FINANCIAL STATEMENTS

A. BALANCE SHEETS

GLINK ARTS GLOBAL GROUP INC. CONSOLIDATED BALANCE SHEETS AS OF MARCH 31, 2022 AND DECEMBER 31, 2021 (UN-AUDITED)			
		March 31, 2022	December 31, 2021
ASSETS			
Current assets:			
Cash and cash equivalents	\$	191,109	\$ 131,524
Other current assets			
Total Current assets		191,109	131,524
Other assets:			
Other assets			
Total other assets			
Total Assets	\$	<u>191,109</u>	\$ <u>131,524</u>
LIABILITIES AND STOCKHOLDERS' EQUITY (DEFICIT)			
Current liabilities:			
Accounts payable	\$	2,896	\$ 4,496
Accrued Pref. Stock Dividends		24,334	23,614
Loan from officers		<u>92,484</u>	<u>92,484</u>
Total current liabilities	\$	119,714	\$ 120,954
Stockholders' deficit:			
Preferred stock, \$.001 par value, 25,000,000 shares authorized, 12,000 issued and outstanding.		24,000	12
Paid-in capital – Class A Preferred Stock			23,988
Common stock, \$.001 par value; 975,000,000 shares authorized; 674,124,007 issued and outstanding			
As of March 31, 2022 and December 31, 2021		674,124	674,124
Paid-in capital – Common stock		1,483,553	1,483,553
Stock to be issued		85,000	85,000
Total capital stock		2,266,677	2,266,677
Retained earnings		(2,206,212)	(2,255,746)
Net Income	\$	<u>60,465</u>	\$ <u>10,930</u>
Total liabilities and stockholders' equity (deficit)	\$	<u>191,109</u>	\$ <u>131,524</u>
The accompanying notes form an integral part of these un-audited consolidated financial statements			

B. STATEMENT OF INCOME

GLINK ARTS GLOBAL GROUP, INC CONSOLIDATE STATEMENT OF OPERATIONS FOR THE QUARTERS ENDED MARCH 31, 2022 AND 2021 UN-AUDITED

		March 31,	
		<u>2022</u>	<u>2021</u>
Net Revenue			
Sales	\$	102,597	\$
Total Income		102,597	
Cost of Goods Sold			
Cost of goods sold		10,260	
Total cost of goods sold		10,260	
Gross Profit		<u>92,337</u>	
Expenses			
Commissions & fees	\$	20,152	
General and Administrative		10,999	\$ (9,275)
Total operating expenses		31,151	(9,275)
Income (loss) from Operations	\$	<u>61,185</u>	\$ (9,275)
Other Income and Expenses			
Class A Pref. Stock Dividend		720	
Total Other Expenses		720	
Net Income (loss)		<u>60,465</u>	<u>(9,275)</u>
Net loss per share			
Basic	\$	(0.00)	(0.00)
Diluted	\$	(0.00)	(0.00)
Weighted average number of shares outstanding			
Basic		674,124,007	674,124,007
Diluted		674,124,007	674,124,007
The accompanying notes form an integral part of these un-audited consolidated financial statements			

C. STATEMENT OF CASH FLOWS

GLINK ARTS GLOBAL GROUP, INC
CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE QUARTERS ENDED MARCH 31, 2022 AND 2021
UN-AUDITED

	March 31,	
	2022	2021
Cash flows from operating activities:		
Net income (loss) from operations	\$ 60,465	(9,275)
Adjustments to reconcile net income to net cash used in operating activities		
Changes in operating assets and liabilities		
Increase (decrease) in other assets and prepaid expenses		
Increase (decrease) in accounts payable and accrued expenses	(2,320)	
Net cash provided by (used in) operating activities	\$ 58,585	(9,275)
Cash flows from investing activities:		
Net cash provided by (used in) investing activities		
Cash flows from financing activities:		
Net cash provided by (used in) financing activities	\$	(9,275)
Net increase in cash and cash equivalents	58,585	
Cash and cash equivalents, beginning of period	<u>131,524</u>	
Cash and cash equivalents, end of period	\$ <u>191,108</u>	(9,275)

The accompanying notes form an integral part of these un-audited financial statements

D. STATEMENT OF RETAINED EARNINGS (Statement of Changes in Stockholders' Equity)

GLINK ARTS GLOBAL GROUP, INC										
STATEMENT OF STOCKHOLDERS' EQUITY (DEFICIT)										
AS OF MARCH 31, 2022										
(UNAUDITED)										
	Common Stock			Preferred Stock			Additional		Accumulated	
							Paid-in			
	Shares		Par Value	Shares		Par Value	Capital		(Deficit)	(Deficit)
Balance at December 31, 2019	674,124,007	\$	674,124	12,000	\$	12	\$	1,483,553	\$	(2,285,384)
Balance at December 31, 2020	674,124,007	\$	674,124	12,000	\$	12	\$	1,483,553	\$	(2,286,824)
Balance at December 31, 2021	674,124,007	\$	674,124	12,000	\$	12	\$	1,483,553	\$	(2,255,746)
Balance at March 31, 2022	674,124,007	\$	674,124	12,000	\$	12	\$	1,483,553	\$	(2,206,212)
The accompanying notes form an integral part of these audited consolidated financial statements										

GLINK ARTS GLOBAL GROUP, INC.
NOTES TO FINANCIAL STATEMENTS (UNAUDITED)
FOR THE QUARTER ENDED MARCH 31, 2022

NOTE 1. ORGANIZATION AND NATURE OF BUSINESS

The Company was originally established as Construction Products International, Inc. a Nevada corporation, on September 15, 2004. On September 24, 2004, Construction Products International, Inc. merged with Sports Pouch Beverage Company, Inc., a California corporation. According to the Plan and Articles of Merger of between Construction Products International, Inc. (aka Construction Products International Inc.) and Sports Pouch Beverage Company dated September 2, 2004, Construction Products International was erroneously labeled as the merging entity and Sports Pouch Beverage Company, Inc. was erroneously labeled as the surviving entity.

On May 3, 2005, a Certificate of Correction was filed with the Secretary of State of Nevada to correct the inaccuracy or defect of the previously filed Articles of Merger by stating the name of the merging entity as Sports Pouch Beverage Company, Inc., a California corporation, and the name of the surviving entity as Construction Products International, Inc., a Nevada corporation. The Certificate of Correction also amended Article I of the Articles of the Surviving Entity to change the corporate name of the surviving entity to "Sports Pouch Beverage Company, Inc." (SPBV), a Nevada corporation.

Sports Pouch Beverage Company was devoted to the sales, marketing and development of a new manufacturing technology to produce an innovative beverage container in a user-friendly packaging that would be less costly, require less storage space and eliminate the need for empty cases of plastic or glass bottles waiting to be filled.

Using a new patent pending pull-push spout technology, and flexible film packaging technology, Sports Pouch Beverage Company sought to become one of the leaders in flexible pouch beverage packaging in the United States and then to expand into international markets.

This unique patent manufacturing process was exclusive to Sports Pouch Beverage Company, Inc. with automated beverage filling equipment and spout technology controlled by Sports Pouch Beverage Company, Inc. and the Company would be well positioned to provide the marketplace with a product as a manufacturer and also as a co-packer.

The product would be produced at a competitive price with attractive profitability. Sports Pouch Beverage Company, Inc. intended to produce products that would be environmentally conscious and our packaging pouch would leave less than 10% of the footprint of a plastic bottle, offering landfills significant relief.

However, due the prolonged illness and the subsequent death of the Company's late President Mr. Gilbert Arvizu on January 28, 2020, the Company decided to redirect its business focus.

On March 17, 2021, Mr. Steve Truong was appointed to serve as a member of the Board of Directors, Vice President and Secretary of the Company.

On March 19, 2021, a majority of shareholders of the company (453,615,000 votes out of 674,124,007 eligible votes) voted in favor of the Business Combination Agreement between the Company and Glink Apps International, Inc.

On March 19, 2021 the company entered into a Corporate Combination Agreement with Glink Apps International, Inc., a Wyoming corporation. According to the Corporate Combination Agreement, on the Closing Date the shareholders of Glink Apps International would exchange all of the issued and outstanding shares of GLINK for 91,082,073 shares of SPBV (the "SPBV Shares"), which number of SPBV Shares assumes the effectuation of a 500-for-1 reverse stock split. The SPBV SHARES would be restricted against resale pursuant to the provisions of Federal and state securities law.

Notwithstanding the foregoing, certain minority shareholders of GLINK may, for whatever reason, not tender their shares for exchange. Any shares not tendered will remain issued and outstanding as to GLINK, which will in turn become a subsidiary of SPBV. The GLINK stock to be tendered (91,082,073 shares) will represent all of the issued and outstanding stock of GLINK, (the "GLINK Shares"). To the extent any holders of GLINK shares do not tender their GLINK shares for exchange, the number of SPBV Shares to be issued shall be reduced.

On March 26, 2021, the Company filed a Certificate of Reinstatement/Revival in Nevada, to resurrect the dormant corporation, using the Sports Pouch Beverage Company, Inc. name.

On May 26, 2021 the Company changed its corporate name to Glink Arts Global Group, Inc. Then, to expedite the due diligence review process by the OTC Markets, the Company changed its name back to Sports Pouch Beverage Company Inc. on August 2, 2021. After the due diligence review process by the OTC Markets was completed, the Company changed its name back to Glink Arts Global Group, Inc., effective October 20, 2021.

On June 03, 2021, Chinh Trong Truong and Hector Hardon were appointed as new members of the Company's Board of Directors.

On June 04, 2021, Mary Louise Arvizu resigned from the positions of Chairperson, Director, President and Treasurer of the Company.

On June 04, 2021, Chinh Trong Truong was appointed as Chairman of the Board, President and Chief Executive Officer and Hector Hardon was appointed as Treasurer of the Company.

On August 20, 2021, Hector Hardon resigned from the position of Treasurer and Chinh Trong Truong was appointed as the new Treasurer of the Company.

On August 20, 2021, Steve Truong was appointed as Chief Financial Officer of the Company.

On September 30, 2022, Sports Pouch Beverage Company, Inc. (n/k/a Glink Arts Global Group, Inc), Glink Apps International, Inc. and the Sports Pouch Beverage Company, Inc.'s then Majority Shareholders signed an agreement to rescind the referenced Corporate Combination Agreement in its entirety to be retroactively effective March 19, 2021. Notwithstanding certain provisions contained therein, said Corporate Combination Agreement and its terms and conditions are null and void retroactively effective March 19, 2021. (Note 9: Subsequent Event)

The company currently focuses its core business activities on engaging, in creating, selling, distributing, and franchising art paintings.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

REVENUE RECOGNITION

The company applies paragraph 605-10-S99-1 of the FASB Accounting Standards Codification for revenue recognition. The company recognizes revenue when it is realized or realizable and earned. The Company considers revenue realized or realizable and earned when all of the following criteria are met: (i) persuasive evidence of an arrangement exists, (ii) the sale price is fixed or determinable, (iii) collectability is reasonable assured and (iv) goods have been shipped and/or services rendered.

ACCOUNTS RECEIVABLE

Accounts receivable is reported at the customers' outstanding balances, less any allowance for doubtful accounts. Interest is not accrued on overdue accounts receivable.

ALLOWANCE FOR DOUBTFUL ACCOUNTS

An allowance for doubtful accounts on accounts receivable is charged to operations in amounts sufficient to maintain the allowance for uncollectible accounts at a level management believes is adequate to cover any probable losses. Management determines the adequacy of the allowance based on historical write off percentages and information collected from individual customers. Accounts receivable are charged off against the allowances when collectability is determined to be permanently impaired.

CONCENTRATIONS OF CREDIT RISK

Typically the Company maintains its cash in bank deposit accounts in a bank which participates in the Federal Deposit Insurance Corporation (FDIC) Program. As of March 31, 2022, the Company had no balances in excess of federally insured limits.

STOCK BASED COMPENSATION

When applicable, the Company will account for stock-based payments to employees in accordance with ASC 718, "Stock Compensation" ("ASC 718"). Stock-based payments to employees include grants of stocks, grants of stock options and issuance of warrants that are recognized in the consolidated statement of operations based on their fair values at the date of grant. The company account for stock-based payments to non-employees in accordance with ASC 505-50, "Equity-Based Payments to Non-Employees." Stock-based payments to non-employees include grants of stock, grants of stock options and issuances of warrants that are recognized in the consolidated statements of operation based on the value of the vested portion of the award over the requisite service period as measured at its then-current fair value as of each financial reporting date. The Company calculates the fair value of option grants and warrant issuances utilizing the Binomial pricing model. The amount of stock-based compensation recognized during a period is based on the value of the portion of the awards that are ultimately expected to vest. ASC 718 requires forfeitures to be estimated at the time stock options are granted and warrants are issued to employees and non-employees, and revised, if necessary, in subsequent periods if actual forfeitures differ from those estimates. The term "forfeiture" is distinct from "cancellations" or "expirations" and represents only the unvested portion of the surrendered stock option or warrant. The Company estimates forfeiture rates for all unvested awards when calculating the expenses for the period. In estimating the forfeiture rate, the Company monitors both stock option and warrant exercises as well as employee termination patterns. The resulting stock-based compensation expense for both employee and non-employee awards is generally recognized on a straight-line basis over the period in which the Company expects to receive the benefit, which is generally the vesting period.

EARNINGS (LOSS) PER SHARE

The Company reports earnings (loss) per share in accordance with ASC Topic 260-10, "Earnings per Share." Basic earnings (loss) per share is computed by dividing income (loss) available to shareholders' by the weighted average number of shares available. Diluted earnings (loss) per shares available. Diluted earnings (loss) per share is computed similar to basic earnings (loss) per share except the denominator is increased to include the number of additional shares that would have been outstanding if the potential shares had been issued and if the additional shares were dilutive. Diluted earnings (loss) per share has not been presented since there are no dilutive securities.

ORGANIZATION AND OFFERING COST

The Company has a policy to expense organization and offering cost as incurred.

CASH AND CASH EQUIVALENTS

For purpose of the statements of cash flows, the Company considers cash and cash equivalents to include all stable, highly liquid investments with maturities of three months or less.

FAIR VALUE OF FINANCIAL INSTRUMENTS

The company's financial instruments consist of cash and cash equivalents, accounts receivable, and notes payable. The carrying amount of these financial instruments approximates fair value due either to length of maturity or interest rates that approximate prevailing market rates unless otherwise disclosed in these financial statements.

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 assumption that affect the reported amount of assets and liabilities and disclosure of disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Business segment ASC 280, "Segment Reporting" requires use of the "management approach" model for segments reporting. The management approach model is based on the way a company's management organizes segments within the company for making operating decisions and assessing performance. The Company determined it has one operating segment as of March 31, 2022.

INCOME TAXES

The Company accounts for income tax positions in accordance with Accounting Standards Codification Topic 740, "Income Taxes" ("ASC Topic 740"). This standard prescribes a recognition and measurement of tax positions taken or expected to be taken in a tax return. For those benefits to be recognized, a tax position must be more likely than not to be sustained upon examination by taxing authorities. There was no material impact on the Company's financial position or results of operations as a result of the application of this standard.

NOTE 3. MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS

Except for the unaudited historical information contained herein, this report specifies forward-looking statements of management of the Company within the meaning of Section 27a of the Securities Act of 1933 and Section 21e of the Securities Exchange Act of 1934 ("forward-looking statements") including, without limitation, forward-looking statements regarding the Company's expectations, beliefs, intentions and future strategies. Forward-looking statements are statements that estimate the happening of future events and are not based on historical facts. Forward-looking statements may be identified by the use of forward-looking terminology, such as "could", "may", "will", "expect", "shall", "estimate", "anticipate", "probable", "possible", "should", "continue", "intend" or similar terms, variations of those terms or the negative of those terms. The forward-looking statements specified in this report have been compiled by management of the Company on the basis of assumptions made by management and considered by management to be reasonable. Future operating results of the Company, however, are impossible to predict and no representation, guaranty, or warranty is to be inferred from those forward-looking statements. The assumptions used for purposes of the forward-looking statements specified in this report represent estimates of future events and are subject to uncertainty as to possible changes in economic, legislative, industry, and other circumstances. As a result, the identification and interpretation of data and other information and their use in developing and selecting assumptions from and among reasonable alternatives require the exercise of judgment. To the extent that the assumed events do not occur, the outcome may vary substantially from anticipated or projected results, and, accordingly, no opinion is expressed on the achievability of those forward-looking statements. In addition, those forward-looking statements have been compiled as of the date of this report and should be evaluated with consideration of any changes occurring after the date of this report. No assurance can be given that any of the assumptions relating to the forward-looking statements specified in this report are accurate and the Company assumes no obligation to update any such forward-looking statements.

RESULTS OF OPERATIONS FOR THE QUARTERS ENDED MARCH 31, 2022 AND MARCH 31, 2021

Revenues:

The Company generated \$102,597 in revenue for the quarter ended March 31, 2022 as compared to no revenue during the corresponding period in 2021.

Operating Expenses:

The Company incurred \$31,151 in operating expenses during the quarter ended March 31, 2022 as compared to \$9,275 in operating expenses during the corresponding period in 2021.

Income (loss) from operations:

The Company had an income of \$61,185 from operations for the quarter ended March 31, 2022 as compared to \$9,275 in loss from operations during the corresponding period in 2021.

Other income (expense)

The Company incurred \$720 class A preferred stock dividend expense for the quarter ended March 31, 2022 and zero expense during the corresponding period in 2021.

Net income (loss):

The Company had a net income of \$60,465 for the quarter ended March 31, 2022 as compared to \$9,275 in net loss during the corresponding period in 2021.

CASH FLOWS

Net cash provided by operating activities for the quarter ended March 31, 2022 was \$58,585 as compared to \$9,275 negative cash flow from operating activities for the corresponding period in 2021.

Net cash provided by financing activities for the quarter ended March 31, 2022 was zero as compared to \$9,275 cash flow from financing activities for the corresponding period in 2021.

NOTE 4. CASH AND CASH EQUIVALENTS

Cash and cash equivalents as of March 31, 2022 was \$191,108 as compared to \$9,275 negative cash and cash equivalents as of March 31, 2021.

ITEM 5. LEGAL PROCEEDINGS.

None

NOTE 6. DEFAULTS ON SENIOR SECURITIES

None

NOTE 7. RELATED PARTY TRANSACTIONS

The Company is indebted to its late chairman and president Mr. Gilbert Arvizu in the amount of \$80,020. This amount is payable on demand and does not carry any interest.

During the quarter ended March 31, 2022, Mr. Chinh Trong Truong, Chairman and Chief Executive Officer of the company, paid \$10,275 for general and administrative expense on behalf of the company. This amount is recorded as loan from officer.

NOTE 8. GOING CONCERN UNCERTAINTY

As shown in the accompanying consolidated financial statements, the Company has accumulated deficit of \$ 2,232,862 and total stockholders' deficit of \$33,815 as of March 31, 2022. These factors as well as the uncertain conditions that the Company faces in with respect to cash flows create an uncertainty as to the Company's ability to continue as a going concern. The financial statements do not include any adjustments that might be necessary should the Company be unable to continue as a going concern. The new management has taken action to generate sufficient cash to meet its operating needs through December 31, 2022 and beyond.

NOTE 9. SUBSEQUENT EVENTS

These financial statements were approved by management and available for issuance on August 29, 2022. Subsequent events have been evaluated through this date.

On May 03, 2022, Chinh Trong Truong acquired 292,050,000 of SPBV's Common Shares (represents 43.32% of total outstanding shares) from PHI CAPITAL HOLDINGS, INC.

On July 07, 2022, Chinh Trong Truong acquired 147,350,000 of SPBV's Common Shares (represents 21.86% of total outstanding shares) from Mary Louise Arvizu.

On July 07, 2022, Chinh Trong Truong acquired 50,000,000 of SPBV's Common Shares (represents 7.42% of total outstanding shares) from Erin Arvizu.

On September 30, 2022, Sports Pouch Beverage Company, Inc. (n/k/a Glink Arts Global Group, Inc), Glink Apps International, Inc. and the Sports Pouch Beverage Company, Inc.'s then Majority Shareholders signed an agreement to rescind the referenced Corporate Combination Agreement in its entirety to be retroactively effective March 19, 2021. Notwithstanding certain provisions contained therein, said Corporate Combination Agreement and its terms and conditions are null and void retroactively effective March 19, 2021.

NOTE 10. OTHER INFORMATION.

None.