

Disclosure Statement Pursuant to the Pink Basic Disclosure Guidelines

HEARATLAST HOLDINGS INC

A Nevada Corporation

c/o Peter Wanner, 44 Greystone Crescent, Georgetown, ON L7G 1G9 Canada

(416) 918 6987

www.hearatlastholdings.com

SIC 38420412

Quarterly Report

For the period ending December 31, 2023 (the "Reporting Period")

Outstanding Shares

The number of shares outstanding of our Common Stock was:

294,661,157 as of December 31, 2023

294,661,157 as of March 31, 2023

Shell Status

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

Yes: ☐ No: ☒

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

Yes: ☐ No: ☒

Change in Control

Indicate by check mark whether a Change in 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.

226 Music Group, Inc. ("TTMG") was incorporated on May 12, 2004 in the State of Texas.
On July 17, 2007, the name was changed to HearAtLast Holdings, Inc. ("the Company") and the Company was re-domiciled to become a Nevada corporation.

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

The company is incorporated and active in the state of Nevada.

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:

The company has no manufacturing and therefore no plant facilities.
All administration and marketing happens at 854 Upper Canada Drive, Sarnia, ON N7W 1A4

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

☒ Check 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?

No: ☒ Yes: ☐ If Yes, provide additional details below:

2) Security Information

Transfer Agent

Name: Securities Transfer Corporation
Phone: 469 633 0101
Email: johnson@stctransfer.com
Address: 2901 N Dallas Parkway, Suite 380, Plano, Texas, 75093

Publicly Quoted or Traded Securities:

Trading Symbol	OTC:HRAL	
Exact Title and class of securities Outstanding	Common	
Votes per share	1	
CUSIP	422217 109	
Par or Stated Value	\$0.001	
Total Shares Authorized	2,000,000,000	As of December 31 2023,
Total Shares Outstanding	294,661,157	As of December 31 2023,
Total number of shareholders of record	167	As of December 31 2023,

Other classes of authorized or outstanding equity securities:

Exact Title and class of securities	Preferred Class A	
Votes per share	1,000	
CUSIP	N/A	
Par or Stated Value	\$5.00	
Total Shares Authorized	20,000,000	As of December 31 2023,
Total Shares Outstanding	1,080,856	As of December 31 2023,
Total number of shareholders of record	75	As of December 31 2023,

Exact Title and class of securities	Preferred Class B	
Votes per share	100	
CUSIP	N/A	
Par or Stated Value	\$10.00	
Total Shares Authorized	400,000	As of December 31 2023,
Total Shares Outstanding	0	As of December 31 2023,
Total number of shareholders of record	0	As of December 31 2023,

Exact Title and class of securities	Preferred Class C	
Votes per share	100	
CUSIP	N/A	
Par or Stated Value	\$10.00	
Total Shares Authorized	400,000	As of December 31 2023,
Total Shares Outstanding	60,000	As of December 31 2023,
Total number of shareholders of record	1	As of December 31 2023,

Exact Title and class of securities	Preferred D – Voting	
Votes per share	10,000	
CUSIP	N/A	
Par or Stated Value	\$10.00	
Total Shares Authorized	100,000	As of December 31 2023,
Total Shares Outstanding	0	As of December 31 2023,

Security Description:

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

The common stock has voting rights entitling the holder to one vote per share, dividends are paid at the discretion of management

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

The preferred stock has voting rights but no dividend rights.

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

As described in 1) and 2) above

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

None

3) Issuance History

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

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

A. Changes to the Number of Outstanding Shares

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

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

Number of shares outstanding as of	Opening Balances
------------------------------------	------------------

April 1 2020	Common	26,000,066
	Preferred	1,530,856

Date of Transaction	Transaction Type	Number of Shares	Class of Securities	Value of shares issued \$/share	Discounted?	Issued to:	Control person if issued to a corporate entity	Reason for Issuance
30-Mar-20	return	(25,000,000)	common	\$ 0.0001	no	return of the shares to treasury with the collapse of the acquisition talks	HRAL Control person is Matteo Sacco	asset purchase
04-Feb-20	new issuance	7,050,000	common	\$ 0.0435	no	Ramos & Ramos, 7 Roughwood Crt, North York ON	Dominic Alessandro	debt conversion
29-Mar-20	new issuance	1,081,000	common	\$ 0.0500	no	Ramos & Ramos, 7 Roughwood Crt, North York ON	Dominic Alessandro	debt conversion
01-Jun-20	new issuance	18,526,885	common	\$ 0.0140	no	Ramos & Ramos, 7 Roughwood Crt, North York ON	Dominic Alessandro	debt conversion
Jul 7 2020	new issuance	5,244,000	common	\$ 0.0053	no	Ramos & Ramos, 7 Roughwood Crt, North York ON	Dominic Alessandro	debt conversion
Jul 17 2020	new issuance	5,199,000	common	\$ 0.0070	no	Ramos & Ramos, 7 Roughwood Crt, North York ON	Dominic Alessandro	debt conversion
Aug 4 2020	new issuance	6,199,000	common	\$ 0.0050	no	Ramos & Ramos, 7 Roughwood Crt, North York ON	Dominic Alessandro	debt conversion
Aug 20 2020	new issuance	7,499,999	common	\$ 0.0050	no	Ramos & Ramos, 7 Roughwood Crt, North York ON	Dominic Alessandro	debt conversion
Sept 7 2020	new issuance	7,999,999	common	\$ 0.0050	no	Ramos & Ramos, 7 Roughwood Crt, North York ON	Dominic Alessandro	debt conversion
Sept 29 2020	new issuance	9,999,999	common	\$ 0.0050	no	Ramos & Ramos, 7 Roughwood Crt, North York ON	Dominic Alessandro	debt conversion
Sept 29 2020	new issuance	7,981,051	common	\$ 0.0050	no	Ramos & Ramos, 7 Roughwood Crt, North York ON	Dominic Alessandro	debt conversion
01-Oct-20	new issuance	5,000,000	common	\$ 0.0050	no	Ramos & Ramos, 7 Roughwood Crt, North York ON	Dominic Alessandro	debt conversion
01-Oct-20	new issuance	3,919,143	common	\$ 0.0050	no	Ramos & Ramos, 7 Roughwood Crt, North York ON	Dominic Alessandro	debt conversion
01-Jun-20	new issuance	20,000,000	common	\$ 0.0114	no	Crystal Clear Audio, 2186 Mountain Grove Avenue, Suite 227, Burlington, Ontario, L7P 4X4	Gora Ganguli	acquisition of shares
05-Oct-20	new issuance	5,000,000	common	\$ 0.0010	no	1 Eva Road, Suite 109 Toronto, Ontario M9C 4Z5	Pete Wanner	acquisition of shares
05-Oct-20	new issuance	5,000,000	common	\$ 0.0010	no	1 Eva Road, Suite 109 Toronto, Ontario M9C 4Z5	Matteo Sacco	acquisition of shares
16-Oct-20	new issuance	9,999,999	common	\$ 0.0050	no	Ramos & Ramos, 7 Roughwood Crt, North York ON	Dominic Alessandro	acquisition of shares
29-Oct-20	new issuance	10,900,000	common	\$ 0.0049	no	Ramos & Ramos, 7 Roughwood Crt, North York ON	Dominic Alessandro	acquisition of shares
12-Nov-20	new issuance	12,900,000	common	\$ 0.0046	no	Ramos & Ramos, 7 Roughwood Crt, North York ON	Dominic Alessandro	acquisition of shares
09-Dec-20	new issuance	14,400,000	common	\$ 0.0089	no	Ramos & Ramos, 7 Roughwood Crt, North York ON	Dominic Alessandro	acquisition of shares
09-Dec-20	voided	(9,999,999)	common	\$ 0.0050	no	Ramos & Ramos, 7 Roughwood Crt, North York ON	Dominic Alessandro	debt conversion
07-Jan-21	new issuance	14,999,999	common	\$ 0.0137	no	Ramos & Ramos, 7 Roughwood Crt, North York ON	Dominic Alessandro	debt conversion
03-Feb-21	new issuance	15,500,000	common	\$ 0.0088	no	Ramos & Ramos, 7 Roughwood Crt, North York ON	Dominic Alessandro	debt conversion
						Ramos & Ramos, 7 Roughwood Crt,		

09-Dec-20	voided	(9,999,999)	common	\$ 0.0050	no	Ramos & Ramos, 7 Roughwood Crt, North York ON	Dominic Alessandro	debt conversion
07-Jan-21	new issuance	14,999,999	common	\$ 0.0137	no	Ramos & Ramos, 7 Roughwood Crt, North York ON	Dominic Alessandro	debt conversion
03-Feb-21	new issuance	15,500,000	common	\$ 0.0088	no	Ramos & Ramos, 7 Roughwood Crt, North York ON	Dominic Alessandro	debt conversion
19-Feb-21	new issuance	18,000,000	common	\$ 0.0150	no	Ramos & Ramos, 7 Roughwood Crt, North York ON	Dominic Alessandro	debt conversion
05-May-21	new issuance	5,000,000	common	\$ 0.0047	no	Ramos & Ramos, 7 Roughwood Crt, North York ON	Dominic Alessandro	debt conversion
05-May-21	new issuance	6,319,982	common	\$ 0.0047	no	Ramos & Ramos, 7 Roughwood Crt, North York ON	Dominic Alessandro	debt conversion
01-Jun-21	new issuance	14,999,999	common	\$ 0.0035	no	Ramos & Ramos, 7 Roughwood Crt, North York ON	Dominic Alessandro	debt conversion
23-Nov-21	new issuance	16,589,976	common	\$ 0.0030	no	Ramos & Ramos, 7 Roughwood Crt, North York ON	Dominic Alessandro	debt conversion
18-Jan-22	new issuance	15,000,000	common	\$ 0.0010	no	Peter Wanner, Greystone Cres, Georgetown, ON L7G 1G9	Peter Wanner	professional services
08-Feb-22	new issuance	21,000,000	common	\$ 0.0011	no	Ramos & Ramos, 7 Roughwood Crt, North York ON	Dominic Alessandro	debt conversion
23-Mar-22	new issuance	15,351,059	common	\$ 0.0030	no	1 Lensmith Drive, Aurora ON L4G 6S4	Wee Meng Yap	professional services
15-Sep-22	new issuance	22,000,000	common	\$ 0.0010	no	Peter Wanner, Greystone Cres, Georgetown, ON L7G 1G9	Peter Wanner	debt conversion
01-Oct-22	share return	(20,000,000)	common	\$ 0.0010	no	return of the shares to treasury with the collapse of the acquisition talks	HRAL Control person is Matteo Sacco	share return
01-Oct-22	share return	(5,000,000)	common	\$ 0.0010	no	return of the shares to treasury with the collapse of the acquisition talks	HRAL Control person is Matteo Sacco	share return

Shares outstanding as of	Closing Balances	
31-Dec-23	Common	294,661,157
	Preferred	1,140,856

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

B. Promissory and Convertible Notes

Indicate by check mark whether there are any outstanding promissory, convertible notes, convertible debentures, or any other debt instruments that may be converted into a class of the issuer's equity securities:

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

Date of Note Issuance	Outstanding Balance (\$)	Principal Amount at Issuance (\$)	Interest Accrued (\$)	Maturity Date	Conversion Terms (e.g. pricing mechanism for determining conversion of instrument to shares)	Name of Noteholder. <small>*You must disclose the control person(s) for any entities listed.</small>	Reason for Issuance (e.g. Loan, Services, etc.)
2-Jan-17	166,844	<u>95,380</u>	<u>71,464</u>	2-Jan-19	50% of VMAP 20 days prior to conversion	<u>Peter Wanner</u>	services provided
1-Sep-09	50,602	<u>47,058</u>	<u>3,544</u>	22-Aug-11	50% of VMAP 20 days prior to conversion	<u>Dominic Alessandro</u>	services provided
2-Jan-17	1,063,797	<u>608,141</u>	<u>455,656</u>	2-Jan-19	50% of VMAP 20 days prior to conversion	<u>Matteo Sacco</u>	services and working capital
15-Feb-18	161,479	<u>100,00</u>	<u>61,479</u>	2-Jan-19	50% of VMAP 20 days prior to conversion	<u>Aldo Rotondi</u>	services and working capital
2-Jan-21	236,498	<u>186,376</u>	<u>50,122</u>	2-Jul-21	50% of VMAP 20 days prior to conversion	<u>Dominic Alessandro</u>	services provided

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

None

4) Issuer's Business, Products and Services

The purpose of this section is to provide a clear description of the issuer's current operations.

(Please ensure that these descriptions are updated on the Company's Profile on www.otcmarkets.com).

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

Acquisition of hearing-based product manufacturers and resellers

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

HearAtLast Inc – Ontario Corporation, inactive

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

High end non-prescription hearing devices, being sold at high-end retail shops

5) 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.

No premises or property currently under contract

6) Officers, Directors, and Control Persons

Using the table below, please provide information, as of the period end date of this report, regarding any officers, or directors of the company, individuals or entities controlling more than 5% of any class of the issuer's securities, 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.**

Include Company Insiders who own any outstanding units or shares of any class of any equity security of the issuer.

The goal of this section is to provide 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.

Names of All Officers, Directors and Control Persons	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	Names of control person(s) if a corporate entity
Peter Wanner 44 Greystone Crescent, Georgetown, ON L7G1G9	CFO	Georgetown, ON	42,000,000	Common	14.25%	
Matteo Sacco	Shareholder	Hamilton, ON	13,700,001 60,000 241,586	Common Preferred C Preferred A	4.65% 100% 22.35%	Founder

7) Legal/Disciplinary History

A. 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

8) Third Party Service Providers

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

Securities Counsel (must include Counsel preparing Attorney Letters).

Name: Anthony F. Newton
Address 1: 16730 Creek Bend Drive
Address 2: Sugar Land, Texas 77478
Phone: (832) 452-0269
Email: tony.newton@yahoo.com

Accountant or Auditor

Name: N/A
Firm: _____
Address 1: _____
Address 2: _____
Phone: _____
Email: _____

Investor Relations

Name: N/A
Firm: _____
Address 1: _____
Address 2: _____
Phone: _____
Email: _____

All other means of Investor Communication:

Twitter: _____
Discord: _____
LinkedIn: _____
Facebook: _____
[Other]: _____

Other Service Providers

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

Name: Peter Wanner
Firm: Peter Wanner, CGA
Nature of Services: CFO
Address 1: 44 Greystone Crescent

Address 2: Georgetown, ON L7G 1G9
Phone: 416 918 6987
Email: petewanner@gmail.com

9) Financial Statements

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

- ☐ IFRS
☒ U.S. GAAP

B. The following financial statements were prepared by (name of individual)²:

Name: Peter Wanner
Title: CEO and CFO
Relationship to Issuer: Consultant

Describe the qualifications of the person or persons who prepared the financial statements: CGA

Provide the following financial statements 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.

- a. Audit letter, if audited;
- b. Balance Sheet;
- c. Statement of Income;
- d. Statement of Cash Flows;
- e. Statement of Retained Earnings (Statement of Changes in Stockholders' Equity)
- f. Financial Notes

² The financial statements requested pursuant to this item must be prepared in accordance with US GAAP or IFRS and by persons with sufficient financial skills.

HearAtLast Holdings, Inc.
Consolidated Financial Statements
December 31 2023
(Amounts expressed in US Dollars)

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TO THE STOCKHOLDERS OF HEARATLAST HOLDINGS INC.

The consolidated balance sheets of HearAtLast Holdings Inc. at December 31, 2023 and March 31, 2023 and the consolidated Statements of Operations and Comprehensive Loss, Changes in Stockholders' Deficiency and Cash Flows for the periods then ended have not been audited by the Company's auditors, Schwartz Levitsky Feldman LLP. These financial statements are the responsibility of management and have been reviewed and approved by the Company's audit committee and Board of Directors.

HearAtLast Holdings, Inc.
Consolidated Balance Sheets
As at December 31, 2023 and March 31, 2023
(Amounts expressed in US Dollars)

	<u>31-Dec-2023</u>	<u>31-Mar-2023</u>
	(unaudited)	(unaudited)
Bank	\$ -	\$ -
Total Assets	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
Liabilities and Stockholders' Deficiency		
Current Liabilities		
Accounts Payable and Accrued Liabilities (note 4)	\$ 843,741	\$ 708,805
Advances from Stockholders (note 5)	59,617	22,957
Notes Payable to Related Parties (note 6)	<u>2,308,717</u>	<u>2,308,717</u>
Total current liabilities	<u>3,212,076</u>	<u>3,040,479</u>
Total Liabilities	<u>3,212,076</u>	<u>3,040,479</u>
Stockholders' Deficiency		
Common Stock Issued (note 7)	294,661	294,661
Preferred Stock Issued (note 8)	1,140	1,140
Additional Paid In Capital	15,075,340	15,075,340
Accumulated Other Comprehensive Loss	(1,318,370)	(1,318,370)
Deficit	<u>(17,264,846)</u>	<u>(17,093,250)</u>
Stockholders' Deficiency	<u>(3,212,076)</u>	<u>(3,040,479)</u>
Total Liabilities and Stockholders' Deficiency	<u><u>(0)</u></u>	<u><u>(0)</u></u>
Going concern (note 2)		
Related party transactions (note 5 and note 6)		

The accompanying notes are an integral part of these unaudited Consolidated Financial Statements

Signed "Peter Wanner"

CEO and CFO

HearAtLast Holdings, Inc.
Consolidated Statements of Operations and Comprehensive Loss
For the 3- and 9-month periods ended
December 31 2023 and 2022
(Amounts Expressed in US Dollars)

	9 Months Ended Dec 31		3 Months Ended Dec 31	
	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>
Revenue from sales of medical devices	\$ -	\$ -	\$ -	\$ -
Cost of sales	-	-	-	-
Gross Profit	-	-	-	-
Expenses				
Administration	10,770	12,715	3,000	5,145
Consulting Fees	67,500	69,425	22,500	15,000
Total	78,270	82,140	25,500	20,145
Net Loss	\$ (78,270)	\$ (82,140)	\$ (25,500)	\$ (20,145)
Interest on Notes Payable (note 6)	93,326	93,326	31,109	31,108
Write off of Investment	-	-	-	-
Loss on debt conversion (note 7)	-	17,600	-	-
Comprehensive loss	<u>\$ (171,596)</u>	<u>\$ (193,066)</u>	<u>\$ (56,609)</u>	<u>\$ (51,253)</u>
Basic Loss per Share				
Weighted Average Common Shares Outstanding	294,661,157	297,951,598	294,661,157	294,932,896
Net Loss per Common Share, basic and diluted	\$ (0.001)	\$ (0.001)	\$ (0.000)	\$ (0.000)

The accompanying notes are an integral part of these interim unaudited Consolidated Financial Statements

HearAtLast Holdings, Inc.
Consolidated Statements of Changes in Stockholders' Deficiency
For the period from March 31, 2017 to December 31, 2023
(Amounts expressed in US Dollars)

	Quantity of common shares	Common shares (\$)	Quantity of preferred shares	Preferred shares (\$)	Additional Paid-in Capital	Accumulated Other Comprehensive Loss	Deficit	Stockholders' Deficiency
Balance March 31, 2017 (unaudited)	1,000,066	1,000	1,530,856	1,530	12,548,478	(1,318,370)	(12,666,040)	(1,433,402)
Net Income								-
Balance March 31, 2018 (unaudited)	1,000,066	1,000	1,530,856	1,530	12,548,478	(1,318,370)	(12,666,040)	(1,433,402)
Shares issued to purchase Future Sonic	25,000,000	25,000			(24,900)			100
Net loss							(3,000)	(3,000)
Balance March 31, 2019 (unaudited)	26,000,066	26,000	1,530,856	1,530	12,523,578	(1,318,370)	(12,669,040)	(1,436,302)
Return of shares from Future Sonic	(25,000,000)	(25,000)			24,900			(100)
Conversion of debt to common shares	8,131,000	8,131			298,619			306,750
Net loss							(1,628,524)	(1,628,524)
Balance March 31 2020 (unaudited)	9,131,066	9,131	1,530,856	1,530	12,847,097	(1,318,370)	(14,297,564)	(2,758,176)
Conversion of debt to common shares	174,269,075	174,269			1,677,816			1,852,085
Shares issued to purchase Crystal Clear	20,000,000	20,000			208,000			228,000
Net loss							(1,814,500)	(1,814,500)
Balance March 31 2021 (unaudited)	203,400,141	203,400	1,530,856	1,530	14,732,913	(1,318,370)	(16,112,064)	(2,492,592)
Conversion of debt to common shares	94,261,016	94,261			299,437			393,698
Net loss							(765,950)	(765,950)
Balance March 31 2022 (unaudited)	297,661,157	297,661	1,530,856	1,530	15,032,350	(1,318,370)	(16,878,014)	(2,864,844)
Return of Class B preferred shares			(390,000)	(390)	390			-
Return of shares from Crystal Clear	(20,000,000)	(20,000)	-	-	20,000			-
Return of shares from shareholder	(5,000,000)	(5,000)	-	-	5,000			-
Conversion of debt to common shares	22,000,000	22,000	-	-	17,600	-	-	39,600
Net loss							(215,236)	(215,236)
Balance March 31 2023 (unaudited)	294,661,157	294,661	1,140,856	1,140	15,075,340	(1,318,370)	(17,093,250)	(3,040,479)
Net loss							(171,596)	(171,596)
Balance December 31 2023 (unaudited)	294,661,157	294,661	1,140,856	1,140	15,075,340	(1,318,370)	(17,264,846)	(3,212,076)

The accompanying notes are an integral part of these unaudited Consolidated Financial Statements

HearAtLast Holdings, Inc.
Consolidated Statements of Cash Flows
For the 9-month periods ended December 31, 2023 and 2022
(Amounts expressed in US Dollars)

	<u>31-Dec-2023</u>	<u>31-Dec-2022</u>
	(unaudited)	(unaudited)
Cash Flows from Operating Activities		
Net Loss	\$ (171,596)	\$ (193,066)
Loss on debt conversion	-	17,600
Increase (decrease) in Accounts Payable and Accrued Liabilities	134,937	121,804
Cash Flows from Operating Activities	<u>(36,660)</u>	<u>(53,662)</u>
Cash Flows from Financing Activities		
Advances from Stockholders	36,660	(831,987)
Increase (decrease) in Notes Payable	-	884,500
Cash Flows from Financing Activities	<u>36,660</u>	<u>52,513</u>
Net Increase (Decrease) in Cash and Cash Equivalents	0	(1,149)
Cash and Cash Equivalents - beginning of the period	-	1,149
Cash and Cash Equivalents - end of the period	<u>\$ 0</u>	<u>\$ 0</u>
Supplemental Information		
Interest Received	\$ -	\$ -
Interest Paid	-	-
Income Taxes Paid	-	-
NON-CASH ACTIVITY		
Loss on debt conversion	\$0	\$17,600
Debt converted to equity	\$0	\$22,000

The accompanying notes are an integral part of these unaudited Consolidated Financial Statements

1. NATURE OF OPERATIONS

226 Music Group, Inc. ("TTMG") was incorporated on May 12, 2004 in the State of Texas. On July 17, 2007, the name was changed to HearAtLast Holdings, Inc. ("the Company") and the Company was re-domiciled to become a Nevada corporation. The Company continues to be involved in various aspects of the hearing business. In the past, it operated a number of hearing aid clinics. This line of business has been sold but the Company continues to be involved in bringing new, non-prescription hearing assistance devices to the market.

2. GOING CONCERN

The Company's consolidated financial statements are prepared using accounting principles generally accepted in the United States of America and applicable to a going concern, which contemplates the realization of assets and liquidation of liabilities in the normal course of business. However, the Company has not generated any revenues from its planned principal operations through December 31 2023 and has recorded losses since inception, has negative working capital, has yet to achieve profitable operations and expects further losses in the development of its business. There can be no assurance that the Company will have adequate capital resources to fund planned operations or that any additional funds will be available to the Company when needed, or if available, will be available on favorable terms in the amounts required by the Company. These conditions raise substantial doubt about the Company's ability to continue as a going concern. The consolidated financial statements do not include any adjustments that might result from the outcome of this uncertainty.

The Company is planning an expansion for which it requires funds. Continuance of the Company as a going concern is dependent on its future profitability and on the on-going support of its shareholders, affiliates and creditors due to its negative cash flows from operations and a need for cash to fund its expansion plans.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a) Basis of Consolidation

Effective July 17, 2007, TTMG completed a transaction with At Last Pain and Injury Solutions Inc. ("APIS"). This transaction was accounted for as a reverse acquisition as the control of TTMG was acquired by the former shareholders of APIS. After this transaction, the TTMG's name was changed to HearAtLast Holdings, Inc. ("the Company"). As a result of this transaction ("Transaction"), pursuant to the Share Agreement, the TTMG issued 80 million common shares to the former shareholders of APIS, resulting in the previous owners of APIS owning approximately 99.9% of the Company's voting capital stock.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

These consolidated financial statements include the accounts of APIS as well as those of TTMG, as of July 17, 2007, and the merger and recapitalization were reported as a line item in the Statements of Changes in the Stockholders' Deficiency. Prior period results and comparatives are those of APIS. Although legally the Company (formerly 226 Music Group Limited) is regarded as the continuing Company, APIS, whose stockholders now hold directly or indirectly more than 50% of the voting shares of the Company, is treated as the accounting acquirer under generally accepted accounting principles. Consequently, the Company is deemed a continuation of APIS and control of the assets and business of the Company is deemed to have been acquired in consideration for the issued shares.

The Company owns 100% of HearAtLast Inc., an Ontario corporation. The Ontario corporation is the company that transacted the day-to-day business while the company was active; however, the licensing revenues have all occurred in the Holding company's books.

All significant inter-company accounts and transactions have been eliminated on consolidation. The accompanying unaudited consolidated financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America ("US GAAP").

b) Use of Estimates

The preparation of financial statements for any period involves the use of estimates as the precise determination of assets and liabilities, and revenues and expenses, depends on future events. Actual amounts may differ from these estimates. Significant estimates include the valuation of allowances for deferred tax assets.

c) Financial Instruments

The Company's financial instruments consist of accounts payable and accrued liabilities, and advances from stockholders. Unless otherwise noted, it is management's opinion that the Company is not exposed to significant interest or credit risks arising from these financial instruments. The fair values of these financial instruments approximate their carrying values due to the relatively short period to maturity for these instruments.

The Company follows ASC 820-10, "Fair Value Measurements and Disclosures" (ASC 820-10), which among other things, defines fair value, establishes a consistent framework for measuring fair value and expands disclosure for each major asset and liability category measured at fair value on either a recurring or nonrecurring basis. Fair value is an exit price, representing the amount that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants. As such, fair value is a market-based measurement that should be determined based on assumptions that market participants would use in pricing an asset or liability. As a basis for considering such assumptions, a three-tier fair value hierarchy has been established, which prioritizes the inputs used in measuring fair value as follows:

- Level 1—Inputs are the unadjusted, quoted prices in active markets for identical assets or liabilities at the measurement date.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

- Level 2—Inputs (other than quoted prices included in Level 1) are either directly or indirectly observable for the asset or liability through correlation with market data at the measurement date and for the duration of the instrument's anticipated life.
- Level 3—Unobservable inputs reflect management's best estimate of what market participants would use in pricing the asset or liability at the measurement date. Consideration is given to the risk inherent in the valuation technique and the risk inherent in the inputs to the model.

d) Revenue Recognition

Revenue is recognized from services for pain therapy when treatment is rendered. Revenue from the sale of hearing aids is recognized when the units are delivered to the clients or when ancillary services are performed.

Sales recognized to date represent services provided. In accordance with guidance provided in Securities and Exchange Commission ("SEC") Staff Accounting Bulletin No. 104, "Revenue Recognition in Financial Statements" (SAB 104), the primary purpose of which is to expand on accounting guidance contained in SAB 101, these revenues are recognized when:

- (i) persuasive evidence of an arrangement exists;
- (ii) delivery of the product has occurred or services have been rendered;
- (iii) the price to the customer is determinable; and
- (iv) collectability is reasonably assured.

e) Advertising costs

Advertising costs are expensed as incurred.

f) Income Taxes

The Company accounts for income taxes under FASB Codification Topic 740-10-25 ("ASC 740-10-25"). Under ASC 740-10-25, deferred tax assets and liabilities are recognized for the future tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax bases. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. Under ASC 740-10-25, the effect on deferred tax assets and liabilities of a change in tax rates is recognized in income in the period that includes the enactment date. The Company provides a valuation allowance for deferred tax assets for which it does not consider realization of such assets likely.

Net operating loss carry-forwards and other deferred tax assets are reviewed annually for recoverability, and, if necessary, are recorded net of a valuation allowance. Note 9 contains additional discussion regarding income taxes.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

g) Comprehensive loss

Comprehensive loss includes all changes in equity during the period from non-owner sources.

h) Loss per share

Basic loss per share is computed by dividing net loss by the weighted average number of common shares outstanding for the year. Diluted loss per share is computed by dividing net loss by the weighted average number of common shares outstanding plus common stock equivalents (if dilutive). As of December 31 2023, there were no common stock equivalents.

i) Stock-Based Compensation

The Company accounts for equity instruments issued in exchange for the receipt of goods or services from parties other than employees using the estimated fair market value of the consideration received or estimated fair value of the equity instruments issued, whichever is more reliably measurable. The value of equity instruments issued for consideration other than employee services is determined on the earlier of a performance commitment or completion of performance by the provider of goods or services. As of December 31, 2023 and December 31, 2022, there was \$nil of unrecognized expense related to stock-based compensation.

j) Foreign Currency

The parent Company maintains its books and records in U.S. dollars which is its functional and reporting currency. One of the Company's operating subsidiaries is a foreign private company and maintains its books in Canadian dollars (the functional currency). The subsidiary's financial statements are converted to US dollars for consolidation purposes. The translation method used is the current rate method, where the functional currency of the subsidiary is the foreign currency. Under the current rate method all assets and liabilities are translated at the current rate, stockholders' equity is translated at historical rates and revenues and expenses are translated at average rates for the year. Due to the dormant status of the wholly owned subsidiary, there have been no adjustments for the past years.

k) Recent Accounting Pronouncements

There are no recent accounting pronouncements that are applicable to the Company.

4. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Accounts payable and accrued liabilities are comprised of the following:

	Dec 31, 2023	Mar 31, 2023
	\$	\$
Trade Payables	<u>843,741</u>	<u>708,805</u>
	843,741	708,805

5. ADVANCES FROM STOCKHOLDERS

The advances from a major stockholder have no interest rate and are due on demand. The amount owing to the director, including for the provision of professional services, as at December 31 2023 was \$59,617 (\$22,957 in March 2023).

6. NOTES PAYABLE TO RELATED PARTIES

The Company issued notes payable in the amount of \$2,308,717 (\$2,308,717 in March 2023) to finance the repayment of some of the Company's outstanding obligations. The notes bear interest at 12% per annum and have no specified terms of repayment.

7. COMMON STOCK

On September 30, 2021, the Company increased its authorized shares of common stock to 2 billion shares, par value of \$0.001 per share.

At December 31 2023, the Company had 294,661,157 common shares issued.

8. PREFERRED STOCK

The Company's authorized preferred stock consists of 20 million of Class A, B, C and D preferred shares. Class A and Class D shares each have a par value of \$5.00 per preferred share, while Class B and C shares each have a par value of \$10.00 per preferred share.

At December 31 2023, the Company had 1,140,856 preferred shares issued.

9. INCOME TAXES

The reconciliation of income taxes at statutory income tax rates to the income tax expense is as follows:

		2023		2022
Loss before income taxes	\$	-	\$	-
Applicable statutory tax rate		21%		21%
Income tax recovery at statutory rate		-		-
Timing difference		-		-
Stock-based compensation		-		-
Tax loss benefit not recognized		-		-
Income tax - current and deferred	\$	-	\$	-

On December 22, 2017, the Tax Cuts and Jobs Act ("TCJA") was signed into law. The TCJA reduced the corporate income tax rate from 34% to 21%, effective January 1, 2018.

9. INCOME TAXES (cont'd)

The Company files US Federal income tax returns for its US operations. Separate income tax returns are filed, as locally required in Canada. As the Company has recognized substantial cumulative losses from operations and has not earned significant revenues, it has provided a 100% valuation allowance for the net deferred tax assets as of December 31, 2023 and March 31, 2023. Management believes the Company has no uncertain tax positions that were material.

As at December 31 2023, the Company has losses for tax purposes, generated prior to January 1, 2018, which can be applied against future taxable income. These losses expire as follows:

2028	2,249,667
2029	4,221,621
2030	3,965,534
2031	2,113,880
2034	14,790
2036	100,548
Total	<u>12,666,040</u>

Net operating losses arising after January 1, 2018, can be carried forward indefinitely but they can only offset 80% of the net income in any one of the subsequent years. The net operating losses cannot be carried back.

10. SEGMENTED INFORMATION

The Company's operations comprise of a single reporting segment engaged in the provision of health related services in the areas of pain management treatments and clinical hearing and testing. In addition, all of the Company's assets are in North America, which is also the source of its revenues, and management considers North America a single geographical market.

11. OUTSTANDING LITIGATION

The Company is not involved in any litigation and is not aware of any pending claims.

10) Issuer Certification

Principal Executive Officer and Principal Financial Officer:

I, Peter Wanner certify that:

1. I have reviewed this Disclosure Statement for Hear At Last Holdings 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.

February 10, 2024

/s/ Peter Wanner [CEO and CFO's Signature]