

Alternative Reporting Standard: Disclosure Guidelines for the Pink® Market

Federal and state securities laws require issuers to provide *current information* to the public markets. With a view to facilitating compliance with these laws, OTC Markets Group has created these Disclosure Guidelines ("Guidelines")¹ that set forth the disclosure obligations that make up the "Alternative Reporting Standard" for Pink companies. Companies on the Pink Market that do not make disclosure directly to the SEC (via EDGAR), a banking regulator, or a non-U.S. regulatory authority may provide disclosure under our "Alternative Reporting Standard." We use information provided by companies under these Guidelines to designate the appropriate tier in the Pink Market: Current Information or Limited Information.²

Pink Current Information Tier

To qualify for the Current Information Tier:

1. **Subscribe to the OTC Disclosure & News Service:** To submit an application, visit [Gateway](#) to sign in or create a new account. Allow OTC Markets Group 2-4 weeks to process your application and provide authorized user credentials to OTCIQ.
2. **Publish Initial Disclosure:** Upload the following documents through OTCIQ:
 - Annual Report for the most recently completed fiscal year.
 - All Quarterly Reports for the Current Fiscal Year.

Annual or Quarterly Reports are composed of:

 - **Disclosure Statements:** Disclosure information pursuant to these Guidelines for the applicable period. Available as a fillable form beginning on page 4 of these Guidelines.
 - **Financial Statements:** Qualifying Financial Statements in accordance with the Financial Statement Requirements specified in Item 9 of these Guidelines.

Qualifying Financial Statements include:

 - Audit Letter, if audited
 - Balance Sheet
 - Statement of Income
 - Statement of Cash Flows
 - Statement of Retained Earnings (Statement of Changes in Stockholders' Equity)
 - Notes to Financial Statements
3. **Publish Attorney Letter:** If financial statements are not audited by a PCAOB registered firm, companies must retain U.S. counsel to review their disclosure and provide a letter to OTC Markets Group with respect to adequate current information by providing the following:
 - Attorney Letter Agreement: The attorney for the company must submit a signed Attorney Letter Agreement according to the [Attorney Letter Agreement Instructions](#).

¹ These Guidelines have been designed to encompass the "current information" requirements under state and federal securities laws, such as Rules 10b-5 and 15c2-11 of the Securities Exchange Act of 1934 ("Exchange Act") as well as Rule 144 of the Securities Act of 1933 ("Securities Act"), and state Blue Sky laws. However, these Guidelines have not been reviewed by the U.S. Securities and Exchange Commission or any state securities regulator. These Guidelines do not constitute legal advice, and OTC Markets Group makes no assurance that compliance with our disclosure requirements will satisfy any legal requirements. These Guidelines may be amended from time to time, in the sole and absolute discretion of OTC Markets Group, with or without notice.

² OTC Markets Group may require companies with securities designated as "Caveat Emptor" or other compliance flags to make additional disclosures to qualify for the Pink Current Information tier.

- Attorney Letter: After the attorney reviews the company's disclosure, publish the "Attorney Letter With Respect to Current Information" through OTCIQ. Attorney Letters must be in accordance with the [Attorney Letter Guidelines](#).

4. **Verify Profile:** Verify the Company Profile through OTCIQ. This includes the complete list of current officers, directors, and service providers; outstanding shares; a business description; contact information; and the names of all company insiders and beneficial owners of 10% or more of the outstanding units or shares of any class of any equity security of the issuer.
5. **OTC Markets Group Processing of Reports:** Allow OTC Markets Group to process the posted documents (typically three to five business days) and provide any comments. Companies will only be evaluated for Current Information once all required documentation has been submitted. A new Attorney Letter is required upon amendment of any referenced report.
6. **Ongoing Requirements:** To qualify for Current Information on an ongoing basis, companies must:
 - Publish reports through OTCIQ on the following schedule:
 - Quarterly Report within **45 days** of the quarter end
 - Annual Report within **90 days** of the fiscal year end
 - Attorney Letter within **120 days** of the fiscal year end if financial statements are unaudited.
 - Maintain a Verified Profile. At least once every six months, review and verify the Company Profile through OTCIQ.
 - Maintain Transfer Agent Verified share data. If your transfer agent participates in the [Transfer Agent Verified Shares Program](#), then your securities must have current share data verified by the transfer agent.
 - Maintain an Active standing in the Company's State of Incorporation.

Pink Limited Information Tier

Companies that do not meet the requirements of the Pink Current Information tier set forth above may still qualify for the Pink Limited Information Tier by meeting the following minimum disclosure requirements.

1. **Annual Financial Statements:** Publish one set of Qualifying Annual Financial Statements which cover the past 2 completed fiscal years, provided the most recently completed fiscal year is within the past 16 months.
2. **Verified Profile:** The Company must verify the Company Profile through OTCIQ, including, but not limited to, a complete list of officers, directors, and service providers; outstanding shares; a business description; contact information; and the name of all company insiders. "Company Insiders" shall include the beneficial owner of 10% or more of the outstanding units or shares of any class of any equity security of the issuer.
3. **Ongoing Requirements:** To qualify for Limited Information on an ongoing basis, companies must:
 - Publish reports on the following schedule:
 - Annual Financial Statements as outlined in Item 9 within 120 days of the fiscal year end. Should a change in FYE occur, no more than 16 months may elapse from the fiscal year end of the prior Annual Financial Statement.
 - Review and Verify the Company's profile information through OTCIQ at least once every 12 months.
 - Maintain Transfer Agent Verified share data. If your transfer agent participates in the [Transfer Agent Verified Shares Program](#), then your securities must have current share data verified by the transfer agent.

Current Reporting of Material Corporate Events

In addition to the disclosure requirements above, all companies on the Pink market are expected to promptly release to the public any news or information regarding corporate events that may be material to the issuer and its securities (including adverse information). Persons with knowledge of such events are considered to be in possession of material nonpublic information and may not buy or sell the issuer's securities until or unless such information is made public. If not included in the issuer's previous public disclosure documents, or if the material events occurs after the publication of such disclosure documents, the issuer shall publicly disclose such events by disseminating a news release **within four (4) business days** following their occurrence and posting such news release through an Integrated Newswire or the OTC Disclosure & News Service.³

Material corporate events may include:

- Changes to the company's shell status. Please refer to our [FAQ on Shell Companies](#)
- Changes in control of issuer
- Departure of directors or principal officers; election of directors; appointment of principal officers
- Entry into or termination of a material definitive agreement or material agreement not made in the ordinary course of business
- Completion of an acquisition or disposition of assets, including but not limited to merger transactions
- Creation of a direct financial obligation or an obligation under an off-balance sheet arrangement of an issuer
- Triggering events that accelerate or increase a direct or contingent financial obligation including any default or acceleration of an obligation or an obligation under an off-balance sheet arrangement
- Costs associated with exit or disposal activities including material write-offs and restructuring; Material impairments
- Unregistered sales of equity securities
- Material modification to rights of security holders
- Changes in issuer's certifying accountant
- Non-reliance on previously issued financial statements or a related audit report or completed interim review
- Change in a company's fiscal year; Amendments to articles of incorporation or bylaws that were not previously disclosed in a proxy statement or other such disclosure statement.
- Amendments to the issuer's code of ethics, or waiver of a provision of the code of ethics
- Any changes to litigation the issuer may be involved in, or any new litigation surrounding the issuer
- Officer, director, or insider transactions in the issuer's securities
- Disclosure of investor relations, marketing, brand awareness, and stock promotion activities which might reasonably be expected to materially affect the market for its securities or otherwise deemed material by the issuer
- A company's bankruptcy or receivership
- Termination or reduction of a business relationship with a customer that constitutes a specified amount of the company's revenues
- Any material limitation, restriction, or prohibition, including the beginning and end of lock-out periods, regarding the company's employee benefits, retirement and stock ownership plan
- Earnings releases
- Other materially different information regarding key financial or operation trends from that set forth in periodic reports
- Other events the issuer determines to be material

³ "Integrated Newswire" shall mean a newswire service that is integrated with the OTC Disclosure & News Service and is included on OTC Markets Group's list of Integrated Newswires, as published on <https://www.otcmarkets.com/corporate-services/ir-tools-services>

Nextelligent Holdings, Inc.

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Quarterly Report

For the period ending March 31, 2024 (the “Reporting Period”)

Outstanding Shares

The number of shares outstanding of our Common Stock was:

120,174,734 as of March 31, 2024 *(Current Reporting Period Date or More Recent Date)*

120,100,234 as of December 31, 2023 *(Most Recent Completed Fiscal Year End)*

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 Control⁴ of the company has occurred during this reporting period:

Yes: No:

⁴ “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.

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

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

Current Name: Nexteligent Holdings, Inc.: February 25, 2020
Predecessor: Efftec International, Inc.: July 19, 2007

Current State and Date of Incorporation or Registration: Nevada; February 25, 2020
Standing in this jurisdiction: (e.g. active, default, inactive): ACTIVE

Prior Incorporation Information for the issuer and any predecessors during the past five years:
None

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

None

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

None

Address of the issuer's principal executive office:

45 Rockefeller Plaza, 20th Floor, New York, NY, 10111

Address of the issuer's principal place of business:

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

45 Rockefeller Plaza, 20th Floor, New York, NY, 10111

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: Olde Monmouth Stock Transfer Company, Inc.
Phone: 732.872.2727
Email: matt@oldemonmouth.com
Address: 200 Memorial Parkway, Atlantic Highlands, NJ 07716

Publicly Quoted or Traded Securities:

The goal of this section is to provide a clear understanding of the share information for its publicly quoted or traded equity securities. Use the fields below to provide the information, as applicable, for all outstanding classes of securities that are publicly traded/quoted.

Trading symbol: NXGT

Exact title and class of securities outstanding:	<u>Common Stock</u>
CUSIP:	<u>65290B107</u>
Par or stated value:	<u>\$.001</u>
Total shares authorized:	<u>125,000,000 as of date: March 31, 2024</u>
Total shares outstanding:	<u>120,174,734 as of date: March 31, 2024</u>
Total number of shareholders of record:	<u>1568 as of date: March 31, 2024</u>

Please provide the above-referenced information for all other publicly quoted or traded securities of the issuer.

Other classes of authorized or outstanding equity securities that do not have a trading symbol:

The goal of this section is to provide a clear understanding of the share information for its other classes of authorized or outstanding equity securities (e.g., preferred shares that do not have a trading symbol). Use the fields below to provide the information, as applicable, for all other authorized or outstanding equity securities.

Exact title and class of the security:	<u>Preferred Series B</u>
Par or stated value:	<u>\$.001</u>
Total shares authorized:	<u>1,000 as of date: March 31, 2024</u>
Total shares outstanding:	<u>None as of date: March 31, 2024</u>
Total number of shareholders of record:	<u>1 as of date: March 31, 2024</u>

Exact title and class of the security:	<u>Preferred Series C</u>
Par or stated value:	<u>\$.001</u>
Total shares authorized:	<u>52,300,000 as of date: March 31, 2024</u>
Total shares outstanding:	<u>None as of date: March 31, 2024</u>
Total number of shareholders of record:	<u>None as of date: March 31, 2024</u>

Please provide the above-referenced information for all other classes of authorized or outstanding equity securities.

Security Description:

The goal of this section is to provide a clear understanding of the material rights and privileges of the securities issued by the company. Please provide the below information for each class of the company's equity securities, as applicable:

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

Holders of shares of common stock are entitled to one vote for each share on all matters to be voted on by the stockholders. Holders of common stock do not have cumulative voting rights and are not subject to such state laws that would require or facilitate cumulative voting rights. Holders of common stock are entitled to share ratably in dividends, if any, as may be declared from time to time by the Board of Directors in its discretion from funds legally available therefor. In the event of a liquidation, dissolution or winding up of the Company, the holders of common stock are entitled to share pro rata all assets remaining after payment in full of all liabilities. All of the outstanding shares of common stock are fully paid and non-assessable.

No stockholder of the Company shall, solely by reason of being a stockholder, have any preemptive right to acquire additional, unissued or treasury shares of the Company, or securities convertible into or carrying a right to subscribe to or to acquire any shares of any class of the Company now or hereafter authorized.

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

The Board of Directors is authorized to provide for the issuance of 2,301,000 shares of preferred stock in series and, by filing a certificate pursuant to the applicable law of Nevada, to establish from time to time the number of shares to be included in each such series, and to fix the designation, powers, preferences and rights of the shares of each such series and the qualifications, limitations or restrictions thereof without any further vote or action by the shareholders. As of the date of filing of this registration statement, 1,000 shares of preferred B have been issued and are outstanding.

In the event that our Board of Directors of the Company determines to authorize and issue one or more series of preferred stock, the issuance of shares of preferred stock, or the issuance of rights to purchase such shares, could be used to discourage an unsolicited acquisition proposal. For instance, the issuance of a series of preferred stock might impede a business combination by including class voting rights that would enable the holder to block such a transaction or facilitate a business combination by including voting rights that would provide a required percentage vote of the stockholders. In addition, under certain circumstances, the issuance of preferred stock could adversely affect the voting power of the holders of the common stock.

We have designated 1,000 shares of Series B preferred stock with the following powers, preferences, and rights, all of which are issued and outstanding.

Voting Rights

The total for Nextelgent Series B preferred stock shall have the voting power of 77% of the issued and outstanding shares of Common Stock on all matters submitted to a vote of stockholders.

Conversion Rights

Holders of Series B preferred stock shall have no conversion rights.

Dividends

Holders of our shares of Series B preferred stock shall be entitled to receive dividends, out of funds legally available for that purpose, on the same terms and conditions as that of holders of common stock, as may be declared by the Board of Directors.

Liquidation Rights

Upon any liquidation, dissolution, or winding-up of the Company, whether voluntary or involuntary (a "Liquidation"), the holders of the Series B preferred will be entitled to receive out of the assets, whether capital or surplus, of the Company an amount equal to the original purchase price of their preferred shares before any distribution or payment shall be made to the holders of any junior securities, and if the assets of the Company are insufficient to pay in full such amounts, then the entire assets to be distributed to the holders of the Series B and Series C preferred stock shall be ratably distributed among those holders in accordance with the respective amounts that would be payable on such shares if all amounts payable thereon were paid in full.

We have designated 52,300,000 shares of Series C preferred stock with the following powers, preferences and rights, and as of the date of this filing have not been issued.

Voting Rights

Each holder of our Series C preferred stock shall not have any voting rights with respect to matters submitted to the holders of common stock.

Conversion Rights

Each share of Series C Preferred Stock shall be convertible at the option of the holder thereof at any time three (3) years after the date of issuance of such shares at the office of the Company or any transfer agent for such stock at a conversion price equal to the 30-day average closing price of the Company's common stock prior to the date of the conversion into such number of fully paid and nonassessable shares of common stock with any fractional amount being rounded up to the next whole number of shares of common stock subject to adjustment for any stock split or distribution of securities or subdivision of the outstanding shares of Common Stock.

Dividends

Holders of our shares of Series C preferred stock shall be entitled to receive dividends, out of funds legally available for that purpose, on the same terms and conditions as that of holders of common stock, as may be declared by the Board of Directors.

Liquidation Rights

Upon any liquidation, dissolution, or winding-up of the Company, whether voluntary or involuntary (a "Liquidation"), the holders of the Series C preferred will be entitled to receive out of the assets, whether capital or surplus, of the Company an amount equal to the original purchase price of their preferred shares before any distribution or payment shall be made to the holders of any junior securities, and if the assets of the Company are insufficient to pay in full such amounts, then the entire assets to be distributed to the holders of the Series C and Series B preferred stock shall be ratably distributed among those holders in accordance with the respective amounts that would be payable on such shares if all amounts payable thereon were paid in full.

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

None

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 for the two most recently completed fiscal years and any subsequent period.

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)

Shares Outstanding <u>Opening Balance:</u>			*Right-click the rows below and select "Insert" to add rows as needed.						
Date	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. ***You must disclose the control person(s) for any entities listed.	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.
Date 12/31/2022	Common: <u>73,179,342</u> Preferred: <u>1,000</u>								
2/28/2021	<u>New Issuance</u>	<u>500,000</u>	<u>Common</u>	<u>\$.02</u>	<u>Yes</u>	<u>Michael Pakula</u>	<u>Consulting Services</u>	<u>Restricted</u>	<u>NA</u>
<u>3/11/2021</u>	<u>New Issuance</u>	<u>1,096,383</u>	<u>Common</u>	<u>\$.0115</u>	<u>Yes</u>	<u>Millennial Investments, LLC</u> <u>Len Lovallo</u>	<u>Debt Conversion</u>	<u>Unrestricted</u>	<u>144</u>
<u>3/18/2021</u>	<u>New Issuance</u>	<u>2,130,952</u>	<u>Common</u>	<u>\$.02</u>	<u>Yes</u>	<u>Michael Pakula</u>	<u>Cash</u>	<u>Restricted</u>	<u>NA</u>
<u>3/18/2021</u>	<u>New Issuance</u>	<u>250,000</u>	<u>Common</u>	<u>\$.02</u>	<u>Yes</u>	<u>Alba Pakula</u>	<u>Cash</u>	<u>Restricted</u>	<u>NA</u>
<u>3/19/2021</u>	<u>New Issuance</u>	<u>3,600,000</u>	<u>Common</u>	<u>\$.02</u>	<u>Yes</u>	<u>EROP Enterprises LLC</u> <u>Vincent Sbarra</u>	<u>Debt Conversion</u>	<u>Unrestricted</u>	<u>4(a)(1)</u>
<u>3/24/2021</u>	<u>New Issuance</u>	<u>2,548,783</u>	<u>Common</u>	<u>\$.0115</u>	<u>Yes</u>	<u>Millennial Investments LLC</u> <u>Len Lovallo</u>	<u>Debt Conversion</u>	<u>Unrestricted</u>	<u>4(a)(1)</u>
<u>3/26/2021</u>	<u>New Issuance</u>	<u>2,670,000</u>	<u>Common</u>	<u>\$.10</u>	<u>No</u>	<u>Michael Pakula</u>	<u>Consulting Services</u>	<u>Restricted</u>	<u>NA</u>
<u>3/26/2021</u>	<u>New Issuance</u>	<u>500,000</u>	<u>Common</u>	<u>\$.10</u>	<u>No</u>	<u>Michael Pakula</u>	<u>Cash</u>	<u>Restricted</u>	<u>NA</u>
<u>3/26/2021</u>	<u>New Issuance</u>	<u>1,000,000</u>	<u>Common</u>	<u>\$.023</u>	<u>Yes</u>	<u>Michael Pakula</u>	<u>Cash</u>	<u>Restricted</u>	<u>NA</u>
<u>3/30/2021</u>	<u>New Issuance</u>	<u>700,000</u>	<u>Common</u>	<u>\$.023</u>	<u>Yes</u>	<u>Michael Pakula</u>	<u>Cash</u>	<u>Restricted</u>	<u>NA</u>
<u>4/1/2021</u>	<u>New Issuance</u>	<u>217,274</u>	<u>Common</u>	<u>NA</u>	<u>No</u>	<u>Stockvest</u> <u>Art Brent</u>	<u>Consulting Services</u>	<u>Restricted</u>	<u>NA</u>
<u>4/6/2021</u>	<u>New Issuance</u>	<u>1,500,000</u>	<u>Common</u>	<u>\$.023</u>	<u>Yes</u>	<u>Michael Pakula</u>	<u>Cash</u>	<u>Restricted</u>	<u>NA</u>

4/13/2021	New Issuance	1,000,000	Common	\$.023	Yes	Michael Pakula	Cash	Restricted	NA
4/14/2021	New Issuance	1,580,000	Common	\$.02	Yes	EROP Enterprises, LLC Vincent Sbarra	Debt Conversion	Unrestricted	4(a)(1)
4/21/2021	New Issuance	250,000	Common	\$.023	Yes	Alba Pakula	Cash	Restricted	NA
5/6/2021	New Issuance	5,198,773	Common	\$.0115	Yes	Sidney J. Lorio Jr & Gloria D Lorio JRWROS	Debt Conversion	Unrestricted	NA
5/12/2021	New Issuance	3,223,297	Common	\$.0155	Yes	GPL Ventures LLC, Alexander Dillon	Debt Conversion	Unrestricted	4(a)(1)
6/23/2021	New Issuance	3,000,000	Common	\$.01	Yes	Living 360 Saeb Jannoun	Debt Conversion	Unrestricted	4(a)(1)
7/20/2021	New Issuance	770,566	Common	\$.0115	Yes	Lisa Mannion	Debt Conversion	Unrestricted	144
9/30/2021	New Issuance	1,000,000	Common	\$.032	Yes	Michael Pakula	Cash	Restricted	NA
3/18/2022	New Issuance	970,000	Common	\$.041	Yes	Michael Pakula	Cash	Restricted	NA
3/18/2022	New Issuance	1,019,000	Common	\$.041	Yes	Michael Pakula	Cash	Restricted	NA
3/18/2022	New Issuance	48,780	Common	\$.041	Yes	Michael J. Sanzaro	Cash	Restricted	NA
5/9/2022	New Issuance	700,000	Common	\$.0398	Yes	Michael Pakula	Cash	Restricted	NA
5/24/2022	New Issuance	360,000	Common	\$.018	Yes	Michael Pakula	Cash	Restricted	NA
5/24/2022	New Issuance	360,000	Common	\$.018	Yes	Michael Pakula	Cash	Restricted	NA
2/23/2023	New Issuance	3,225,806	Common	\$.0155	No	Paul Cristiano	Salary to Stock	Restricted	NA
2/23/2023	New Issuance	9,032,258	Common	\$.0155	No	Paul Cristiano	Salary to Stock	Restricted	NA
2/23/2023	New Issuance	3,225,806	Common	\$.0155	No	Louis V Sanzaro III	Salary to Stock	Restricted	NA
2/23/2023	New Issuance	7,483,871	Common	\$.0155	No	Louis V Sanzaro III	Salary to Stock	Restricted	NA
3/15/2023	New Issuance	3,225,806	Common	\$.0155	No	Ray Pomante	Salary to Stock	Restricted	NA
3/17/2023	New Issuance	1,000,000	Common	\$.0155	No	Brian Wilcox	Consulting Services	Restricted	NA
3/21/2023	New Issuance	1,000,000	Common	\$.01	No	Brian Wilcox	Consulting Services	Restricted	NA
5/30/2023	New Issuance	4,090,909	Common	\$.011	No	Michael Pakula	Debt Conversion	Restricted	NA
5/30/2023	New Issuance	1,200,000	Common	\$.011	No	Michael Pakula	Cash	Restricted	NA

<u>6/20/2023</u>	<u>New Issuance</u>	<u>1,000,000</u>	<u>Common</u>	<u>\$.014</u>	<u>No</u>	<u>Michael Pakula</u>	<u>Cash</u>	<u>Restricted</u>	<u>NA</u>
<u>6/20/2023</u>	<u>New Issuance</u>	<u>5,357,143</u>	<u>Common</u>	<u>\$.014</u>	<u>No</u>	<u>Michael Pakula</u>	<u>Debt Conversion</u>	<u>Restricted</u>	<u>NA</u>
<u>7/26/2023</u>	<u>New Issuance</u>	<u>1,818,182</u>	<u>Common</u>	<u>\$.011</u>	<u>No</u>	<u>Michael Pakula</u>	<u>Cash</u>	<u>Restricted</u>	<u>NA</u>
<u>10/17/2023</u>	<u>New Issuance</u>	<u>261,111</u>	<u>Common</u>	<u>\$.009</u>	<u>Yes</u>	<u>Michael J. Sanzaro</u>	<u>Cash</u>	<u>Restricted</u>	<u>NA</u>
<u>10/17/2023</u>	<u>New Issuance</u>	<u>2,000,000</u>	<u>Common</u>	<u>\$.009</u>	<u>Yes</u>	<u>Michael Pakula</u>	<u>Cash</u>	<u>Restricted</u>	<u>NA</u>
<u>10/17/2023</u>	<u>New Issuance</u>	<u>3,000,000</u>	<u>Common</u>	<u>\$.008</u>	<u>Yes</u>	<u>Michael Pakula</u>	<u>Cash</u>	<u>Restricted</u>	<u>NA</u>
<u>2/2/2024</u>	<u>New Issuance</u>	<u>71,000</u>	<u>Common</u>	<u>\$.08</u>	<u>No</u>	<u>Thomas Crafa</u>	<u>Cash</u>	<u>Restricted</u>	<u>NA</u>
<u>2/2/2024</u>	<u>New Issuance</u>	<u>3,500</u>	<u>Common</u>	<u>\$.061</u>	<u>Yes</u>	<u>Thomas Crafa</u>	<u>Cash</u>	<u>Restricted</u>	<u>NA</u>
<u>3/26/2024</u>	<u>Cancellation</u>	<u>1,500,000</u>	<u>Common</u>	<u>NA</u>	<u>No</u>	<u>Denials Recovery Group, Inc</u>	<u>NA</u>	<u>Restricted</u>	<u>NA</u>
<u>3/26/2024</u>	<u>Transfer</u>	<u>1,500,000</u>	<u>Common</u>	<u>NA</u>	<u>No</u>	<u>An Eye Toward Retirement, Inc</u>	<u>NA</u>	<u>Restricted</u>	<u>NA</u>
Shares Outstanding on Date of This Report:									
<u>Ending Balance:</u> Date 3/31/2024 Common: <u>120,174,734</u> Preferred: <u>1,000</u>									

Example: A company with a fiscal year end of December 31st, 2023, in addressing this item for its Annual Report, would include any events that resulted in changes to any class of its outstanding shares from the period beginning on January 1, 2022 through December 31, 2023 pursuant to the tabular format above.

*****Control persons for any entities in the table above must be disclosed in the table or in a footnote here.**

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

*** Paul Cristiano, CEO and Chairman of Board of Directors is a control person based upon the number of securities owned.

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. *** You must disclose the control person(s) for any entities listed.	Reason for Issuance (e.g. Loan, Services, etc.)
<u>3/1/2016</u>	<u>\$18,581</u>	<u>\$7,500</u>	<u>\$11,081</u>	<u>3/1/2017</u>	<u>50% of LCB over 15 days</u>	<u>Saeb Jannoun</u>	<u>Loan</u>
<u>10/28/2016</u>	<u>\$25,123</u>	<u>\$10,700</u>	<u>\$14,423</u>	<u>10/28/2017</u>	<u>55% of LCB over 25 days</u>	<u>Axiom Financial Inc</u> <u>Darren Bankston</u>	<u>Loan</u>
<u>3/16/2017</u>	<u>\$18,521</u>	<u>\$7,500</u>	<u>\$11,021</u>	<u>3/16/2018</u>	<u>55% of LCB over 25 days</u>	<u>Axiom Financial Inc</u> <u>Darren Bankston</u>	<u>Loan</u>

6/30/2017	\$24,116	\$15,000	\$9,116	6/30/2019	50% of LCB over 15 days	John Morris	Services
6/30/2017	\$16,881	\$10,500	\$6,381	6/30/2019	50% of LCB over 15 days	Brian Tucker	Services
12/14/2017	\$542,231	\$442,136	\$100,095	12/14/2020	50% of LCB over 15 days	Paul Cristiano	Loan
12/30/2017	\$23,409	\$15,000	\$8,409	12/30/2019	50% of LCB over 15 days	John Morris	Services

12/30/2017	\$21,614	\$13,850	\$7,764	12/30/2019	50% of LCB over 15 days	Brian Tucker	Services
12/30/2017	\$23,451	\$15,000	\$8,451	3/31/2020	50% of LCB over 15 days	Brian Tucker	Services
1/24/2018	\$8,411	\$4,000	\$4,411	1/24/2019	50% of LCB over 15 days	Saeb Jannoun	Loan
2/15/2018	\$5,227	\$2,500	\$2,727	2/15/2019	50% of LCB over 15 days	Saeb Jannoun	Loan
1/15/2020	\$373,669	\$347,330	\$26,339	3/18/2019	80% of LCB over 5 days	Chuck Petz	Loan
3/31/2018	\$11,527	\$7,500	\$4,027	3/31/2020	50% of LCB over 15 days	John Morris	Services
3/31/2018	\$4,610	\$3,000	\$1,610	3/31/2020	50% of LCB over 15 days	Brian Tucker	Services
5/7/2018	\$1,845	\$1,000	\$845	10/7/2018	50% of LCB over 15 days	Millennial Investments LLC, Leonard Lovallo	Loan
6/30/2018	\$11,351	\$7,500	\$3,851	6/30/2020	50% of LCB over 15 days	John Morris	Services
6/30/2018	\$4,540	\$3,000	\$1,540	6/30/2020	50% of LCB over 15 days	Brian Tucker	Services
9/30/2018	\$11,173	\$7,500	\$3,673	9/30/2020	50% of LCB over 15 days	John Morris	Services
9/30/2018	\$4,469	\$3,000	\$1,469	9/30/2020	50% of LCB over 15 days	Brian Tucker	Services
11/1/2018	\$499,500	\$450,000	\$49,500	11/1/2022	\$0.10 per share	Living 360 Saeb Jannoun	Services
11/1/2018	\$289,950	\$236,425	\$53,525	5/15/2019	\$0.10 per share	EROP Capital Vince Sbarra	Services
1/2/2019	\$141,646	\$123,170	\$18,476	12/28/2019	Lesser of 70% of LCB or \$0.05 per share	JTWROS Sid and Gloria D Lorio	Loan
3/31/2019	\$7,500	\$7,500	0	3/31/2020	50% of LCB over 15 days	Bruce Collett	Services
3/31/2019	\$15,000	\$15,000	0	3/31/2020	50% of LCB over 15 days	Paul Cristiano	Services

***Control persons for any entities in the table above must be disclosed in the table or in a footnote here.

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

*** Paul Cristiano, CEO and Chairman of Board of Directors is a control person based upon the number of securities owned.

4) Issuer's Business, Products and Services

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

Nextelgent Holdings, Inc. is a "Current Information" company on the OTC PINK market following the Alternative Reporting Standard. The Company is designed to acquire and consolidate health and wellness businesses that serve healthcare professionals and institutions with products and services that increase profit and operational efficiency. Nextelgent is considered by management to be in its startup phase and with the support of dedicated investors, its board and executive team, as well as external consultants, manages a modest burn rate as it continues to develop its M&A platform. Despite delays, the Company is actively and diligently pursuing its growth strategy.

Through this period of development, and following the launch of Nextelgent in 2020, the Company has navigated industry disruptions, including the impact of COVID-19 and its impediment to business development, and, more recently, the effect that higher interest rates have had on M&A activity. These factors contributed to a very difficult deal environment in 2023, reflecting a ten-year low in M&A activity according to some analysts.

Disruptions related to the COVID-19 pandemic, including its impact on hospital closures and decreased patient activity in doctor groups, affected business development and associated projections for Nextelgent's revenue cycle management group PRMS. In response, Nextelgent has strategically repositioned PRMS to take advantage of its core competencies that remain strong and are central to the PRMS team, which is also now led by a new director of operations. Ultimately, this strategic repositioning enables PRMS to continue serving a core group of external clients and at the same time positions it as a dedicated in-house resource that can readily and reliably be applied to future acquisitions in need of medical coding, billing, training, and collections. Management believes that this strategic repositioning will be a distinguishing feature of Nextelgent's M&A platform.

Nextelgent's commitment to executing on its vision remains steadfast and is buttressed by adaptability and resilience to overcome challenges. We anticipate improvements in M&A activity, particularly with the expected reduction in interest rates in 2024, as signaled by the United States Federal Reserve. We remain focused on achieving our phase one M&A target of \$100,000,000 in aggregate subsidiary revenue, as previously mentioned in our filings.

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

None

C. Describe the issuers' principal products or services.

Medical Billing, Coding, Denials Recovery, Training, Education and Coding Compliance, Consulting and Advisory Services.

5) Issuer's Facilities

The goal of this section is to provide investors 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. Describe the location of office space, data centers, principal plants, and other property of the issuer and describe the condition of the properties. Specify if the assets, properties, or facilities are owned or leased and the terms of their leases. If the issuer does not have complete ownership or control of the property, describe the limitations on the ownership.

Shared Office Space at 45 Rockefeller Plaza, 20FL, New York, NY 10111, under a month-to-month agreement.

6) All Officers, Directors, and Control Persons of the Company

Using the table below, please provide information, as of the period end date of this report, regarding all officers and directors of the company, or any person that performs a similar function, regardless of the number of shares they own.

In addition, list all individuals or entities controlling 5% or more of any class of the issuer's securities.

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. 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 investors 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 owners.

Names of All Officers, Directors, and Control Persons	Affiliation with Company (e.g. Officer Title /Director/Owner of 5% or more)	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
<u>Paul Cristiano</u>	<u>Chairman & Chief Executive Officer</u>	<u>Mount Kisco, NY</u>	<u>16,190,064</u> <u>1,000</u>	<u>Common</u> <u>Preferred B</u>	<u>13.47%</u> <u>100%</u>	_____
<u>Michael Pakula</u>	<u>5% Owner</u>	<u>New York, NY</u>	<u>32,876,186</u>	<u>Common</u>	<u>27.36%</u>	_____
<u>Thomas Papini</u>	<u>Non-Executive Director</u>	<u>Hawthorne, NY</u>	_____	_____	_____	_____
<u>Amin Pishyar</u>	<u>Non-Executive Director</u>	<u>New York, NY</u>	_____	_____	_____	_____
<u>Majid Pishyar</u>	<u>Non-Executive Director</u>	<u>New York, NY</u>	<u>3,200,000</u>	<u>Common</u>	<u>2.66%</u>	_____
<u>Raymond Pomante</u>	<u>Chief Operating Officer, Director</u>	<u>West Chester, PA</u>	<u>3,225,806</u>	<u>Common</u>	<u>2.68%</u>	_____
<u>Louis Sanzaro</u>	<u>Consultant, Director</u>	<u>Wethersfield, CT</u>	<u>12,641,677</u>	<u>Common</u>	<u>10.52%</u>	_____

Confirm that the information in this table matches your public company profile on www.OTCMarkets.com. If any updates are needed to your public company profile, log in to www.OTCIQ.com to update your company profile.

7) Legal/Disciplinary History

A. Identify and provide a brief explanation as to whether any of the persons or entities listed above in Section 6 have, in the past 10 years:

1. Been the subject of an indictment or conviction in a criminal proceeding or plea agreement or named as a defendant in a pending criminal proceeding (excluding minor traffic violations);

None

2. Been the subject of 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, financial- or investment-related, insurance or banking activities;

None

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

None

4. Named as a defendant or a respondent in a regulatory complaint or proceeding that could result in a "yes" answer to part 3 above; or

None

5. Been the subject 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

6. Been the subject of a U.S Postal Service false representation order, or a temporary restraining order, or preliminary injunction with respect to conduct alleged to have violated the false representation statute that applies to U.S mail.

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 to 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.

The Company has been sued by The Law Office of Mark E. Pena, P.A. in the Circuit Court for Hillsborough County, Florida (Case No. 21-CA-008207) alleging that the Company breached an oral agreement for payment of attorney's fees of approximately \$24,000. The Company filed a motion to dismiss the Complaint.

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.

Confirm that the information in this table matches your public company profile on www.OTCMarkets.com. If any updates are needed to your public company profile, update your company profile.

Securities Counsel (must include Counsel preparing Attorney Letters).

Name: Ernest M. Stern, Esq. Culhane Meadows PLLC
Address 1: 1701 Pennsylvania Avenue, N.W. Suite 20
Address 2: Washington, DC 20006
Phone: 301.910.2030
Email: estern@cm.law

Accountant or Auditor

Name: James Mahoney, CPA
Firm: Mahoney Sabol & Company, LLP
Address 2: Glastonbury, CT 06033
Phone: 860.541.2000
Email: jmahoney@mahoneysabol.com
Address 1: 180 Glastonbury Blvd.

Investor Relations

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

All other means of Investor Communication:

X (Twitter): NA
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: NA
Firm: _____
Nature of Services: _____
Address 1: _____
Address 2: _____
Phone: _____
Email: _____

9) Disclosure & Financial Information

A. This Disclosure Statement was prepared by (name of individual):

Name: **Paul Cristiano**
Title: **Chairman & Chief Executive Officer**
Relationship to Issuer: **Chief Executive Officer**

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

IFRS
 U.S. GAAP

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

Name: **Brian Wilcox, CPA**
Title: **Corporate Controller**
Relationship to Issuer: **Consultant**

Describe the qualifications of the person or persons who prepared the financial statements:⁵ **CPA**

Provide the following qualifying financial statements:

- Audit letter, if audited;
- Balance Sheet;
- Statement of Income;
- Statement of Cash Flows;
- Statement of Retained Earnings (Statement of Changes in Stockholders' Equity)
- Financial Notes

Financial Statement Requirements:

- Financial statements must be published together with this disclosure statement as one document.
- Financial statements must be "machine readable". Do not publish images/scans of financial statements.
- Financial statements must be presented with comparative financials against the prior FYE or period, as applicable.
- Financial statements must be prepared in accordance with U.S. GAAP or International Financial Reporting Standards (IFRS) but are not required to be audited.

Quarterly Report for the period ended March 31, 2024
Disclosure Statement Pursuant to the Pink Basic Disclosure Guidelines

NEXTELIGENT HOLDINGS, INC. AND SUBSIDIARIES
Consolidated Balance Sheets
(Unaudited – Prepared by Management)

	March 31, 2024	March 31, 2023
ASSETS		
CURRENT ASSETS:		
Cash	\$ 4,078	\$ 27,332
Accounts receivable	32,169	341,982
Prepaid expenses and other current assets	-	23,379
Total Current Assets	<u>36,247</u>	<u>392,693</u>
Furniture and Equipment, net of accumulated appreciation of \$0 and \$11,250 respectively.	-	4,119
Intangible assets, net of accumulated amortization of \$0 and \$21,668, respectively.	-	411,083
Other assets	<u>350,847</u>	<u>210,000</u>
TOTAL ASSETS	<u><u>\$ 387,094</u></u>	<u><u>\$ 1,017,895</u></u>
LIABILITIES AND STOCKHOLDERS' DEFICIT		
CURRENT LIABILITIES:		
Current maturities of convertible notes payable	\$ 1,870,262	\$ 1,434,880
Accounts Payable	-	15,020
Accrued interest	348,733	237,366
Current portion of long-term debt	<u>41,932</u>	<u>79,852</u>
Total Current Liabilities	<u>2,260,927</u>	<u>1,767,118</u>
NONCURRENT LIABILITIES:		
Long-term convertible notes payable	-	450,000
Deferred long-term liabilities	675,613	675,613
Long-term debt	-	158,833
Total Noncurrent Liabilities	<u>675,613</u>	<u>1,284,446</u>
STOCKHOLDERS' DEFICIT		
Preferred stock, \$0.001 par value; 1,000 shares authorized, issued and outstanding	1	1
Common stock, \$0.001 par value; 125,000,000 shares authorized; 120,174,734 and 101,372,889 shares issued and outstanding respectively.	120,175	101,373
Additional paid in capital	1,606,940	1,408,298
Accumulated deficit	<u>(4,276,562)</u>	<u>(3,543,341)</u>
Total Stockholders' Deficit	<u>(2,549,446)</u>	<u>(2,033,669)</u>
TOTAL LIABILITIES AND STOCKHOLDERS' DEFICIT	<u><u>\$ 387,094</u></u>	<u><u>\$ 1,017,895</u></u>

See accompanying notes to consolidated financial statements.

NEXTELIGENT HOLDINGS, INC. AND SUBSIDIARIES
Consolidated Statements of Operations
(Unaudited - Prepared by Management)

	Quarter Ended March 31, 2024	Quarter Ended March 31, 2023
REVENUE		
Sales & Services	\$ 43,759	\$ 89,213
Total Revenue	43,759	89,213
COST OF GOODS SOLD	-	-
GROSS INCOME	43,759	89,213
OPERATING EXPENSES		
Selling, general and administrative expenses	120,790	144,305
TOTAL OPERATING EXPENSES	120,790	144,305
LOSS FROM OPERATIONS	(77,031)	(55,092)
OTHER EXPENSE		
Interest expense	22,751	4,984
TOTAL OTHER EXPENSE	22,751	4,984
NET LOSS	\$ (99,782)	\$ (60,076)

See accompanying notes to consolidated financial statements.

NEXTELIGENT HOLDINGS, INC. AND SUBSIDIARIES
Consolidated Statements of Cash Flows
(Unaudited - Prepared by Management)

	Quarter Ended March 31, 2024	Quarter Ended March 31, 2023
CASH FLOWS FROM OPERATING ACTIVITIES:		
Net Loss	\$ (99,782)	\$ (60,076)
Common stock issued for services	-	-
Adjustments to reconcile net loss to net cash (used) provided by operating activities:		
Depreciation & Amortization	-	-
(Increase) decrease in:		
Accounts receivable	21,656	21,083
Prepaid expenses and other current assets	-	-
Increase (decrease) in:		
Accounts Payable	-	(16,615)
Accrued interest	22,751	4,984
Net cash (used) provided by operating activities	<u>(55,375)</u>	<u>(50,624)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:		
Repayment of borrowings	-	-
Proceeds from borrowings	36,656	20,000
Proceeds from issuance of common stock	-	25,500
Loan Proceeds	-	-
Net cash provided by financing activities	<u>36,656</u>	<u>45,500</u>
Net (decrease) increase in cash	(23,719)	(5,124)
Cash, beginning of period	<u>27,797</u>	<u>32,456</u>
Cash, end of period	<u>\$ 4,078</u>	<u>\$ 27,332</u>
SUPPLEMENTAL CASH FLOW INFORMATION:		
Cash paid for interest	-	-
Cash paid for taxes	-	-

See accompanying notes to consolidated financial statements.

NEXTELIGENT HOLDINGS, INC. AND SUBSIDIARIES
Consolidated Statement of Stockholders' Deficit
(Unaudited – Prepared by Management)

	Common Stock			Additional	Accumulated	Total
	Preferred Stock	Shares	Amount	Paid in capital	Deficit	Stockholders' Deficit
Balances at December 31, 2021	\$ 1	69,721,562	\$ 69,722	\$ 885,693	\$ (3,702,652)	\$ (2,478,385)
Convertible notes payable and accrued interest	-	-	-	-	-	-
Issuance of common stock	-	3,457,780	3,457	120,912	-	124,369
Net Loss	-	-	-	-	(158,422)	(158,422)
Balances at December 31, 2022	<u>\$ 1</u>	<u>73,179,342</u>	<u>73,179</u>	<u>1,006,605</u>	<u>(3,861,074)</u>	<u>(2,781,289)</u>
Convertible notes payable and accrued interest	-	35,642,599	35,642	488,745	-	524,387
Issuance of common stock	-	11,279,293	11,279	105,771	-	117,050
Net Loss	-	-	-	-	(295,326)	(295,326)
Balances at December 31, 2023	<u>\$ 1</u>	<u>120,100,234</u>	<u>120,100</u>	<u>1,601,121</u>	<u>(4,156,400)</u>	<u>(2,435,178)</u>
Convertible notes payable and accrued interest	-	-	-	-	-	-
Adjustment to prior period	-	-	-	-	(14,486)	(14,486)
Issuance of common stock	-	74,500	75	5,819	(5,894)	-
Net Loss	-	-	-	-	(99,782)	(99,782)
Balances at March 31, 2024	<u>\$ 1</u>	<u>120,174,734</u>	<u>\$ 120,175</u>	<u>\$ 1,606,940</u>	<u>\$ (4,276,562)</u>	<u>\$ (2,549,446)</u>

See accompanying notes to consolidated financial statements.

Nextelgent Holdings, Inc. and Subsidiaries

Notes to Consolidated Financial Statements (Unaudited - prepared by Management)

NOTE 1: ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Principles of consolidation and basis of presentation

The consolidated financial statements include the accounts of Nextelgent Holdings, Inc. ("NXGT"), as well as its predecessor Efftec International, collectively referred to as "the Company" or "the Companies."

All significant intercompany balances and transactions have been eliminated in consolidation.

Organization

Efftec was originally incorporated on June 4, 1997, in Delaware as Communitronics Holdings, Ltd. On September 29, 1998, the Company changed its name to Dr. Squeeze International, Inc. and on June 11, 2001, the Company changed its name to American Resource Management, Inc. On July 19, 2007, the Board of Directors approved the re-domestication of American Resource Management, Inc. from Delaware to Nevada and simultaneously changed the name of the Company to Efftec International, Inc. The Certificate of Conversion was filed in Delaware on July 25, 2007.

Efftec was incorporated in Nevada on October 14, 2003, and was acquired by the Company in November 2003. The shareholders of Efftec were issued 2,000 shares of the Company's common stock in exchange for 100% of the common stock of Efftec.

BNAC was incorporated in Delaware on May 26, 2005, and was acquired by the Company effective February 15, 2010 in exchange for 350,000 shares of the Company's common stock.

Effective November 9, 2015, Efftec International, Inc. acquired Red Light Bakers, LLC and its complimentary "sister" companies (collectively RLB). RLB is a consulting operation. In consideration for this transaction RLB was issued 160,000,000 restricted shares of common stock.

Effective October 22, 2018, Red Light Baker, LLC and its complementary "sister" companies (collectively RLB) were sold back to its founder.

Effective October 22, 2018, Efftec International, Inc. executed a reverse merger with Teligent Care, LLC, a Connecticut limited liability company.

Effective February 25, 2019, Nextelgent Holdings, Inc was launched and Incorporated in the state of Nevada.

Effective October 31, 2022, the stockholders voted to amend the Bylaws to increase the Board of Directors from five to seven members.

Effective November 22, 2022, the Nextelgent Board of Directors appointed Thomas Papini to fill a vacancy on the Board of Directors.

Effective November 3, 2023, the Nextelgent Board of Directors reinstated Paul Cristiano, CEO as Chairman of the Board of Directors in place of Majid Pishyar who will remain as an independent member of the Board of Directors.

Nature of business

Nextelligent Holdings, Inc. specializes in acquiring and consolidating health and wellness related businesses. PRMS, an acquisition completed in Q4 2020, offers doctors and healthcare institutions medical coding, billing, training, and collections.

Cash and cash equivalents

The Company considers all cash on hand; cash in banks and all highly liquid debt instruments purchased with a maturity of three months or less to be cash and cash equivalents.

Deferred income taxes

Deferred income taxes are provided for temporary differences between financial and tax reporting in accordance with the liability method at currently enacted income tax rates applicable to the period assets and liabilities are expected to be realized or settled.

A valuation allowance is recorded to reduce the carrying amounts of deferred tax assets unless management believes it is more likely than not those assets will be realized. As changes in tax laws or rates are enacted, deferred tax assets and liabilities are adjusted through the provision for income taxes.

Estimates

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

Reclassifications

Certain reclassifications have been made to the financial statements for the purpose of conformity between the periods presented.

Fair value of financial instruments

Financial instruments consist of cash, accounts receivable, accounts payable, accrued expenses and short -term borrowings. The carrying amount of these financial instruments approximates fair value due to their short -term nature or the current rates at which the Company could borrow funds with similar remaining maturities.

Contingencies

Certain conditions may exist as of the date financial statements are issued, which may result in a loss to the Company, but which will only be resolved when one or more future events occur or fail to occur. Company management and its legal counsel assess such contingencies related to legal proceedings that are pending against the Company or unasserted claims that may result in such proceedings, the Company's legal counsel evaluates the perceived merits of any legal proceedings or unasserted claims as well as the perceived merits of the amount of relief sought or expected to be sought therein. If the assessment of a contingency indicates that it is probable that a liability has been incurred and the amount of the liability can be estimated, then the estimated liability would be accrued in the Company's financial statements. If the assessment indicates that a potentially material loss contingency is not probable but is reasonably possible, or if probable but cannot be estimated, then the nature of the contingent liability, together with an estimate of the range of possible loss if determinable would be disclosed.

NOTE 2: CONVERTIBLE NOTES PAYABLE

The Company has convertible notes payable with a group of stockholders, the majority of which accrue interest at between 8%- 12% per annum and are convertible into shares of common stock at various prices.

Pursuant to his employment agreements with the Company, its former CEO Mr. Alex Desousa was issued a series of convertible notes as payment for monthly salaries due in lieu of payment in cash during the period May 1, 2014 through November 1, 2015 in the total amount of \$42,750. The notes carried an interest rate of 7.5% per annum and matured one year from their date of issuance.

On November 13, 2015, Mr. Desousa entered into a Note Purchase & Assignment Agreement with Millennial Investments, LLC, wherein the aforementioned notes were assigned to Millennial Investments, LLC.

On October 20, 2014, the Company received a \$2,500 investment from Leonard Lovallo and issued an 8% convertible note.

On October 20, 2014, the Company received a \$2,500 investment from Leonard Lovallo and issued an 12% convertible note.

On March 24, 2015, the Company received a \$3,000 investment from Leonard Lovallo and issued an 8% convertible note.

On April 16, 2015, the Company received a \$1,500 investment from Leonard Lovallo and issued an 8% convertible note.

On May 15, 2015, the Company received a \$2,200 investment from Leonard Lovallo and issued an 8% convertible note.

On June 9, 2015, the Company received a \$1,750 investment from Leonard Lovallo and issued an 8% convertible note.

On July 24, 2015, the Company received a \$1,500 investment from Leonard Lovallo and issued an 8% convertible note.

On November 23, 2015, the Company received a \$8,000 investment from Millennial Investments and issued an 8% convertible note.

On December 9, 2015, the Company received a \$4,000 investment from Millennial Investments and issued an 8% convertible note.

On December 29, 2015, the Company received a \$5,000 investment from Millennial Investments, LLC and issued an 8% convertible note.

On January 27, 2016, the Company received a \$3,000 investment from Millennial Investments, LLC and issued a 12% convertible note.

On March 1, 2016, the Company received a \$7,500 investment from Saeb Jannoun Revocable Trust and issued an 8% convertible note.

On October 21, 2016, the Company received a \$4,000 investment from Millennial Investments, LLC and issued an 8% convertible note.

On October 26, 2016, the Company received a \$12,000 investment from Lisa Mannion and issued an 8% convertible note.

On October 27, 2016, the Company received a \$10,700 investment from Miccadan Marketing and issued a convertible note.

On November 4, 2016, the Company received a \$8,000 from Clearview Consultants, LLC and issued an 8% convertible note.

On November 8, 2016, the Company received a \$20,000 investment from Saeb Jannoun Revocable Trust and issued an 8% convertible note.

On November 8, 2016, the Company received a \$10,000 investment from Millennial Investments, LLC and issued an 8% convertible note.

On November 11, 2016, the Company received a \$18,500 investment from Miccadan Marketing and issued an 8% convertible note.

On November 21, 2016, the Company received a \$15,000 investment from Miccadan Marketing and issued a convertible note.

On November 21, 2016, the Company received a \$12,000 investment from Lisa Mannion and issued a convertible note.

On March 16, 2017, the Company received a \$7,500 investment from Miccadan Marketing and issued an 8% convertible note.

On January 24, 2018, the Company received a \$4,000 investment from Saeb Jannoun Revocable Trust and issued an 8% convertible note.

On February 15, 2018, the Company received a \$2,500 investment from Saeb Jannoun Revocable Trust and issued an 8% convertible note.

On April 9, 2018, the Company received a \$3,500 investment from Lisa Mannion and issued an 8% convertible note.

On May 7, 2018, the Company received a \$1,000 investment from Millennial Investments, LLC and issued an 8% convertible note.

On July 23, 2018, the Company received a \$650 investment from Millennial Investments and issued an 8% convertible note.

On November 9, 2018, the Company received a \$2,000 investment from Millennial Investments, LLC and issued an 8% convertible note.

On November 9, 2018, the Company received a \$2,000 investment from Saeb Jannoun and issued an 8% convertible note.

On November 9, 2018, the Company received a \$2,500 investment from Lisa Mannion and issued an 8% convertible note.

On October 6, 2018, Miccadan Marketing converted \$1,220 of principal and \$1,200 of interest into 96,800 shares of common stock for a note dated November 11, 2016. Balance remaining on the note is \$17,280.

On October 8, 2018, John Morris converted \$1,397 of principal into 55,890 shares of common stock from a note issued December 30, 2016. Balance remaining on the note after the conversion is \$28,603.

On December 31, 2018, the Company received a \$150,000 investment from Sid and Gloria Lorio, JTWROS and issued a 6% convertible note.

On January 10, 2019, the Company received a \$1,000 investment from Jessica Goldberg and issued a non-interest-bearing convertible note due on January 10, 2020.

On January 10, 2019, the Company received a \$30,000 investment from Marianne & David Herold and issued a 10% convertible note due on April 10, 2019.

On March 31, 2019, the Company issued a convertible note payable to Bruce Collett for \$7,500 for services rendered.

On March 31, 2019, the Company issued a convertible note payable to Paul Cristiano for \$15,000 for services rendered.

Pursuant to their employment agreements, the Company issued convertible notes on December 30, 2016 as payment for monthly salaries due in lieu of payment in cash to John Morris and Brian Tucker in the amounts of

\$30,000 and \$12,000 respectively per year. The notes carry an interest rate of 8% per annum.

Pursuant to their employment agreements the Company issued convertible notes on December 30, 2017 as payment for monthly salaries due in lieu of payment in cash to John Morris and Brian Tucker in the amounts of \$30,000 and \$39,350 respectively. The notes carry an interest rate of 8% per annum.

NOTE 3: INCOME TAXES

The Company has not recorded a deferred tax benefit or expense for the years ended December 31, 2023 and 2022 as all net deferred tax assets have a full valuation allowance.

NOTE 4: STOCKHOLDERS' DEFICIT

Common Stock - The Company is authorized to issue up to 125,000,000 shares of common stock with a par value of \$0.001.

Changes in Capital

During the three months ended March 31, 2024, the Company issued 74,500 shares of common stock in exchange for equity investments of \$3,500.

During the three months ended March 31, 2024, Olde Monmouth cancelled 1,500,000 shares and transferred the 1,500,000 shares of common stock.

During the three months ended December 31, 2023, the Company issued 5,261,111 shares of common stock in exchange for equity investments of \$44,350.

During the three months ended June 30, 2023, the Company issued 2,200,000 shares of common stock in exchange for equity investments of \$27,200.

During the three months ended June 30, 2023, the Company issued 9,448,052 shares of common stock for the conversion of convertible notes.

During the three months ended March 31, 2023, the Company issued 26,193,547 shares of common stock in exchange for deferred salaries from three officers of the Company of \$404,387.

During the three months ended March 31, 2023, the Company issued 2,000,000 shares of common stock to a vendor for services rendered valued at \$25,500 and recorded as expense in the accompanying consolidated statements of operations.

During the three months ended June 30, 2022, the Company issued 1,420,000 shares of common stock in exchange for equity investments of \$40,820.

During the three months ended March 31, 2022, the Company issued 2,037,780 shares of common stock in exchange for equity investments of \$83,549.

During the year ended December 31, 2021, the Company issued 31,736,028 shares of common stock for the conversion of convertible notes.

During the three months ended December 31, 2020, the Company issued 3,318,205 shares of common stock for the conversion of convertible notes.

During the three months ended September 30, 2019, the Company issued 3,000,000 shares of common for an asset acquisition.

During the three months ended September 30, 2019, the Company issued 805,106 shares of common stock for the conversion of approximately \$53,600 of principal and interest of convertible notes.

During the year ended June 30, 2019, the Company issued 6,591,272 shares of common stock for the conversion of approximately \$378,000 of principal and interest of convertible notes.

During the year ended June 30, 2019, the Company issued 3,200,000 shares of common stock in exchange for \$320,000 in cash.

During the year ended June 30, 2019, the Company issued 7,000,000 shares of common stock for an acquisition.

During the year ended June 30, 2019, the Company issued 550,000 shares of common stock to vendors for services rendered valued at \$73,750 and recorded as expense in the accompanying consolidated statement of operations.

On January 9, 2018, the Board of Directors approved a 1 for 800 reverse split of the authorized, issued and outstanding common stock of the Company and an increase in the par value to \$0.001 which was filed in Nevada on July 26, 2018 and became effective on September 25, 2018. All share references have been restated to give effect to the reverse split.

During the year ended June 30, 2018, the Company did not issue any shares of common stock for the conversion of convertible notes.

During the year ended June 30, 2017, the Company issued 481,825 shares for the conversion of convertible notes.

On June 13, 2016, pursuant to shareholder approval the Company amended its Articles of Incorporation and increased its authorized common stock, par value \$0.001, to 100,000,000 shares.

On January 18, 2023, pursuant to shareholder approval the Company amended its Articles of Incorporation and increased its authorized common stock, par value \$0.001, to 125,000,000 shares.

Preferred Stock – Series B – On April 4, 2019, the Company's CFO, Bruce Collett, sold 1000 shares of the Company's Series B Preferred Stock to the Company's CEO, Paul Cristiano.

NOTE 5: ACQUISITIONS

Effective October 22, 2018, Efftec International, Inc. executed a reverse merger with Teligent Care, LLC, a Connecticut limited liability company.

On August 5, 2019, the Company acquired the assets of Denials Recovery Group, LLC., a Florida limited liability company.

On November 11, 2020, the Company acquired the assets of Professional Revenue Management Services (PRMS), a Pennsylvania limited liability company.

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, Paul Cristiano certify that:

1. I have reviewed this Disclosure Statement for March 31, 2024;
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.

5/20/2024 [Date]

"/s/ Paul Cristiano [CEO's Signature]

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

Principal Financial Officer:

I, Paul Cristiano certify that:

1. I have reviewed this Disclosure Statement for March 31, 2024;
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.

5/20/2024 [Date]

"/s/ Paul Cristiano [CFO's Signature]

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