



ALL THINGS MOBILE ANALYTIC INC.

209 West 29th Street, Suite 2641

New York, NY 10001

(888) 350-4660

Company website: <https://allthingsmobileanalytic.com>

Company email: inquire@allthingsmobileanalytic.com

Quarter Report for the period ended 6/30/2024

For the period ending June 30, 2024 (the "Reporting Period")

Outstanding Shares

The number of shares outstanding of our Common Stock was:

34,801,557 as of June 30, 2024

50,560,108 as of December 31, 2023 (most recent completed fiscal year)

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.

All Things Mobile Analytic Inc. from August 6, 2020 to present
Toron, Inc. from July 3, 2008 to August 6, 2020

Current State and Date of Incorporation or Registration: Nevada 1/3/2008

Standing in this jurisdiction: (e.g. active, default, inactive): The Company is active in the State of Nevada.

Prior Incorporation Information for the issuer and any predecessors during the past five years:

N/A

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:

N/A

Address of the issuer's principal executive office:

701 SE 6th Ave, STE 203, Delray Beach, FL 33483

Address 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: Pacific Stock Transfer Co.

Phone: (800) 785-7782

Email: info@pacificstocktransfer.com

Address: 6725 Via Austi Pkwy, #300, Las Vegas, NV 89119

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:	<u>ATMH</u>	
Exact title and class of securities outstanding:	<u>Common Stock</u>	
CUSIP:	<u>016691107</u>	
Par or stated value:	<u>\$0.001</u>	
Total shares authorized:	<u>2,000,000,000</u>	as of date: <u>June 30, 2024</u>
Total shares outstanding:	<u>34,801,557</u>	as of date: <u>June 30, 2024</u>
Total number of shareholders of record:	<u>125</u>	as of date: <u>June 30, 2024</u>

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

Not applicable

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>Series A Preferred Stock</u>	
Par or stated value:	<u>\$0.001</u>	
Total shares authorized:	<u>5,000,000</u>	as of date: <u>June 30, 2024</u>
Total shares outstanding:	<u>2,500,000</u>	as of date: <u>June 30, 2024</u>
Total number of shareholders of record:	<u>1</u>	as of date: <u>June 30, 2024</u>

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

Not applicable

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.

Each shareholder has the right to one vote per each share of common stock held by the shareholder. There are currently no dividends being paid and there are no preemptive rights.

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

The Company has 5,000,000 Series A Preferred shares authorized at \$0.001 par value per share.

DIVIDENDS. Upon approval by the Board of Directors the Corporation may elect to pay an annual dividend. The annual percentage of such dividend will be established by the Board of Directors upon the performance of the Corporation. If elected to pay such dividends, the Board of Directors may elect to make such dividends payable in the form of shares of common stock rather than a cash dividend.

LIQUIDATION RJGHTS. Upon any liquidation, dissolution, or winding up of the Corporation, whether voluntary or involuntary, before any distribution or payment shall be made to the holders of any stock, ranking junior to the Series A Preferred Stock, the holders of the Series A Preferred Stock shall be entitled to receive in cash, out of the assets of the Corporation, whether from capital, or from earnings available for distribution to its stockholders, before any amount shall be paid to the holders of common stock, the sum of \$0.001 per share.

CONVERSION. The holder of the Series A Preferred Stock shall at their option convert the shares of Series A Preferred Stock into shares of common stock on a one for one basis. Shares of Series A Preferred Stock are anti-dilutive to reverse splits, and therefore in the case of a reverse split, are convertible to the number of common shares after the reverse split as would have been equal to the Conversion Rate established prior to the reverse split.

REDEMPTION. The Corporation may, by providing a five-day notice to the shareholder of the Series A Preferred Shares redeem such Series A Preferred Shares at a redemption price of \$0.001 (the "Notice of Redemption"). In the event of receipt of the Notice of Redemption by the holder of the Series A Preferred Shares, the holder shall have five business days from date of receipt to convert into shares of common stock.

VOTING RIGHTS. Each holder of outstanding shares of Series A Preferred Stock shall be entitled to cast 500 votes for each Series A Preferred Stock held of record.

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> Date <u>December 31, 2021</u> Common: <u>4,474,038</u> Preferred: <u>2,500,000</u>	*Right-click the rows below and select "Insert" to add rows as needed.
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Date of Transaction	Transaction type (e.g., new issuance, cancellation, shares returned to treasury)	Number of Shares Issued (or cancelled)	Class of Securities	Value of shares issued (\$/per share) at Issuance	Were the shares issued at a discount to market price at the time of issuance? (Yes/No)	Individual/ Entity Shares were issued to. ***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.
06/10/2022	New issuance	1,000,000	Common	\$0.10	No	Stephen Cavallino	Cash	Restricted	Reg S
06/10/2022	New issuance	1,950,000	Common	\$0.081	No	Sebastiano Galantucci	Consulting service	Restricted	Reg S
06/10/2022	New issuance	1,000,000	Common	\$0.081	No	Vox On Line Servicios De Comunicadoes Ltda (Luca Bonomo)	Share exchange (acquisition)	Restricted	Reg S
06/10/2022	New issuance	1,500,000	Common	\$0.081	No	Nextchampions Ltd (Joshua Travagli)*	Share exchange (acquisition)	Restricted	Reg S
06/10/2022	New issuance	3,000,000	Common	\$0.081	No	SPEED TELECOM1 LLC (Daniele Meda)	Share exchange (acquisition)	Restricted	Reg S
06/10/2022	New issuance	2,500,000	Common	\$0.081	No	SPEED TELECOM1 LLC (Jeremy Travagli)*	Share exchange (acquisition)	Restricted	Reg S
08/10/2022	New issuance	16,650,000	Common	\$0.12	No	Simone Valtolina	Share exchange (acquisition)	Restricted	Reg S
08/10/2022	New issuance	6,476,850	Common	\$0.12	No	Luca Marcello Milani	Share exchange (acquisition)	Restricted	Reg S
12/9/2022	New Issuance	940,000	Common	\$0.10	No	Sebastiano M Galantucci	Consulting service	Restricted	Reg S
12/9/2022	New Issuance	250,000	Common	\$0.10	No	Saavy Services Management Inc. (Sangar Pir)	Share exchange (acquisition)	Restricted	Reg S
12/9/2022	New Issuance	750,000	Common	\$0.10	No	Raffaele Vassalli	Cash	Restricted	Reg S
12/9/2022	New Issuance	750,000	Common	\$0.10	No	Marco Ferri	Cash	Restricted	Reg S
01/05/2023	New issuance	49,108	Common	\$0.10	No	Alberto Vender	Share exchange (acquisition)	Restricted	Reg S

01/05/2023	New issuance	145,204	Common	\$0.10	No	Alessandro Pretto	Share exchange (acquisition)	Restricted	Reg S
01/05/2023	New issuance	12,456	Common	\$0.10	No	Alessandro Tamigio	Share exchange (acquisition)	Restricted	Reg S
01/05/2023	New issuance	28,018	Common	\$0.10	No	Angelo Giannotta	Share exchange (acquisition)	Restricted	Reg S
01/05/2023	New issuance	64,648	Common	\$0.10	No	Anna Angela Grassi	Share exchange (acquisition)	Restricted	Reg S
01/05/2023	New issuance	16,395	Common	\$0.10	No	Antonio Augello	Share exchange (acquisition)	Restricted	Reg S
01/05/2023	New issuance	34,271	Common	\$0.10	No	Antonio Cursano	Share exchange (acquisition)	Restricted	Reg S
01/05/2023	New issuance	228,614	Common	\$0.10	No	Barbara Noale	Share exchange (acquisition)	Restricted	Reg S
01/05/2023	New issuance	12,713	Common	\$0.10	No	Claudio Abrigo	Share exchange (acquisition)	Restricted	Reg S
01/05/2023	New issuance	17,397	Common	\$0.10	No	Daniela Del Piccolo	Share exchange (acquisition)	Restricted	Reg S
01/05/2023	New issuance	26,615	Common	\$0.10	No	Daniela Isnardi	Share exchange (acquisition)	Restricted	Reg S
01/05/2023	New issuance	94,180	Common	\$0.10	No	Simone Valtolina	Share exchange (acquisition)	Restricted	Reg S
01/05/2023	New issuance	20,852	Common	\$0.10	No	Elena Suman	Share exchange (acquisition)	Restricted	Reg S
01/05/2023	New issuance	15,297	Common	\$0.10	No	Elisa Vender	Share exchange (acquisition)	Restricted	Reg S
01/05/2023	New issuance	18,829	Common	\$0.10	No	Emanuela Ciurea	Share exchange (acquisition)	Restricted	Reg S
01/05/2023	New issuance	50,150	Common	\$0.10	No	Ezio Colotti	Share exchange (acquisition)	Restricted	Reg S
01/05/2023	New issuance	23,634	Common	\$0.10	No	Fabio Bome	Share exchange (acquisition)	Restricted	Reg S
01/05/2023	New issuance	45,406	Common	\$0.10	No	Fabio Dalle Nogare	Share exchange (acquisition)	Restricted	Reg S

01/05/2023	New issuance	18,829	Common	\$0.10	No	Fabrizio Franco	Share exchange (acquisition)	Restricted	Reg S
01/05/2023	New issuance	22,703	Common	\$0.10	No	Fabrizio Rossi	Share exchange (acquisition)	Restricted	Reg S
01/05/2023	New issuance	56,488	Common	\$0.10	No	Francesco Franco	Share exchange (acquisition)	Restricted	Reg S
01/05/2023	New issuance	26,612	Common	\$0.10	No	Francesco Segu	Share exchange (acquisition)	Restricted	Reg S
01/05/2023	New issuance	15,096	Common	\$0.10	No	Franco Furlan	Share exchange (acquisition)	Restricted	Reg S
01/05/2023	New issuance	17,928	Common	\$0.10	No	Gian Luca Borlengo	Share exchange (acquisition)	Restricted	Reg S
01/05/2023	New issuance	96,320	Common	\$0.10	No	Gianfranco Baldas	Share exchange (acquisition)	Restricted	Reg S
01/05/2023	New issuance	19,394	Common	\$0.10	No	Gilberto Stocco	Share exchange (acquisition)	Restricted	Reg S
01/05/2023	New issuance	45,215	Common	\$0.10	No	Gino Vender	Share exchange (acquisition)	Restricted	Reg S
01/05/2023	New issuance	64,996	Common	\$0.10	No	Giovannii Pascoli	Share exchange (acquisition)	Restricted	Reg S
01/05/2023	New issuance	116,424	Common	\$0.10	No	Daniele Pretto	Share exchange (acquisition)	Restricted	Reg S
01/05/2023	New issuance	25,545	Common	\$0.10	No	Inside Business Jdoo (Pierangelo Trenti)	Share exchange (acquisition)	Restricted	Reg S
01/05/2023	New issuance	37,659	Common	\$0.10	No	Giovanni Saraceni	Share exchange (acquisition)	Restricted	Reg S
01/05/2023	New issuance	535,700	Common	\$0.10	No	Loretta Maria Ramon	Share exchange (acquisition)	Restricted	Reg S
01/05/2023	New issuance	16,634	Common	\$0.10	No	Luca Bosio	Share exchange (acquisition)	Restricted	Reg S
01/05/2023	New issuance	88,056	Common	\$0.10	No	Luca Palmese	Share exchange (acquisition)	Restricted	Reg S
01/05/2023	New issuance	39,261	Common	\$0.10	No	Luciano Cozza	Share exchange (acquisition)	Restricted	Reg S

01/05/2023	New issuance	37,659	Common	\$0.10	No	Luigi Scalvini	Share exchange (acquisition)	Restricted	Reg S
01/05/2023	New issuance	15,297	Common	\$0.10	No	Luigi Segu	Share exchange (acquisition)	Restricted	Reg S
01/05/2023	New issuance	188,120	Common	\$0.10	No	Marco Fumagalli	Share exchange (acquisition)	Restricted	Reg S
01/05/2023	New issuance	33,269	Common	\$0.10	No	Marco Saccardi	Share exchange (acquisition)	Restricted	Reg S
01/05/2023	New issuance	108,818	Common	\$0.10	No	Marco Saletti	Share exchange (acquisition)	Restricted	Reg S
01/05/2023	New issuance	31,768	Common	\$0.10	No	Massimiliano Ghezzi	Share exchange (acquisition)	Restricted	Reg S
01/05/2023	New issuance	36,996	Common	\$0.10	No	Massimo Vescovo	Share exchange (acquisition)	Restricted	Reg S
01/05/2023	New issuance	32,324	Common	\$0.10	No	Matteo Scalvini	Share exchange (acquisition)	Restricted	Reg S
01/05/2023	New issuance	88,458	Common	\$0.10	No	Maurizio Frontini	Share exchange (acquisition)	Restricted	Reg S
01/05/2023	New issuance	29,735	Common	\$0.10	No	Nello Feretti	Share exchange (acquisition)	Restricted	Reg S
01/05/2023	New issuance	468,184	Common	\$0.10	No	Paola Mario Steffanini	Share exchange (acquisition)	Restricted	Reg S
01/05/2023	New issuance	16,474	Common	\$0.10	No	Paola Scaia	Share exchange (acquisition)	Restricted	Reg S
01/05/2023	New issuance	29,735	Common	\$0.10	No	Paolo Ferretti	Share exchange (acquisition)	Restricted	Reg S
01/05/2023	New issuance	16,162	Common	\$0.10	No	Pasquale Campanaro	Share exchange (acquisition)	Restricted	Reg S
01/05/2023	New issuance	81,959	Common	\$0.10	No	Luca Marcello Milani	Share exchange (acquisition)	Restricted	Reg S
01/05/2023	New issuance	728,261	Common	\$0.10	No	Renata Ali Seminara	Share exchange (acquisition)	Restricted	Reg S
01/05/2023	New issuance	22,703	Common	\$0.10	No	Roberto Dall'igna	Share exchange (acquisition)	Restricted	Reg S

01/05/2023	New issuance	92,731	Common	\$0.10	No	Roberto Ferrara	Share exchange (acquisition)	Restricted	Reg S
01/05/2023	New issuance	44,509	Common	\$0.10	No	Roberto Scala	Share exchange (acquisition)	Restricted	Reg S
01/05/2023	New issuance	96,971	Common	\$0.10	No	Rosanna Spagnoloa	Share exchange (acquisition)	Restricted	Reg S
01/05/2023	New issuance	32,499	Common	\$0.10	No	Rossano Pascoli	Share exchange (acquisition)	Restricted	Reg S
01/05/2023	New issuance	59,605	Common	\$0.10	No	Sara Calmonte	Share exchange (acquisition)	Restricted	Reg S
01/05/2023	New issuance	34,996	Common	\$0.10	No	Sergio Giancaspro	Share exchange (acquisition)	Restricted	Reg S
01/05/2023	New issuance	36,462	Common	\$0.10	No	Silvio Zanetti	Share exchange (acquisition)	Restricted	Reg S
01/05/2023	New issuance	31,872	Common	\$0.10	No	Simona Aondio	Share exchange (acquisition)	Restricted	Reg S
01/05/2023	New issuance	16,634	Common	\$0.10	No	Stefano Avesani	Share exchange (acquisition)	Restricted	Reg S
01/05/2023	New issuance	65,592	Common	\$0.10	No	Stefano Fochesato	Share exchange (acquisition)	Restricted	Reg S
01/05/2023	New issuance	48,398	Common	\$0.10	No	Stephano Vecchini	Share exchange (acquisition)	Restricted	Reg S
01/05/2023	New issuance	728,647	Common	\$0.10	No	Stlla Alpina Doo (Stefano Stefani)	Share exchange (acquisition)	Restricted	Reg S
01/05/2023	New issuance	45,703	Common	\$0.10	No	Team Legno SNC (Gino Vender)	Share exchange (acquisition)	Restricted	Reg S
01/05/2023	New issuance	31,872	Common	\$0.10	No	Valentino Schiro	Share exchange (acquisition)	Restricted	Reg S
01/05/2023	New issuance	615,864	Common	\$0.10	No	Vittoria Dalla Vecchia	Share exchange (acquisition)	Restricted	Reg S
01/05/2023	New issuance	152,970	Common	\$0.10	No	Betty Jean Johnston	Share exchange (acquisition)	Restricted	Reg S
01/05/2023	New issuance	166,813	Common	\$0.10	No	Daniel Cassioli	Share exchange (acquisition)	Restricted	Reg S

01/05/2023	New issuance	700,442	Common	\$0.10	No	Roberto Stagno	Share exchange (acquisition)	Restricted	Reg S
01/05/2023	New Issuance	1,232,000	Common	\$0.10	No	Aft Broker Srl	Share exchange (acquisition)	Restricted	Reg S
08/18/2023	New Issuance	160,512	Common	\$0.0623	No	Travagli, Massimo	Employment agreement	Restricted	Reg S
08/18/2023	New Issuance	80,256	Common	\$0.0623	No	Meneghello, Massimo	Employment agreement	Restricted	Reg S
11/24/2023	New Issuance	504,201	Common	\$0.0297	No	Travagli, Massimo	Employment agreement	Restricted	Reg S
11/24/2023	New Issuance	252,102	Common	\$0.0297	No	Meneghello, Massimo	Employment agreement	Restricted	Reg S
1/12/2024	Cancellation	(16,744,180)	Common	\$0.12	N/A	Simone Valtolina	Rescission of Agreement	N/A	Reg S
3/31/2024	New Issuance	341,296	Common	\$0.0293	Yes	Massimo Travagli	Employment Agreement (for year ended 12/31/2023)	Restricted	Reg S
3/31/2024	New Issuance	170,648	Common	\$0.0293	Yes	Massimo Meneghello	Employment Agreement (for year ended 12/31/2023)	Restricted	Reg S
3/31/2024	New Issuance	315,789	Common	\$0.0475	Yes	Massimo Travagli	Employment Agreement (for Q ended 3/31/2024)	Restricted	Reg S
3/31/2024	New Issuance	157,896	Common	\$0.0475	Yes	Massimo Meneghello	Employment Agreement (for Q ended 3/31/2024)	Restricted	Reg S
Shares Outstanding on Date of This Report:									
<u>Ending Balance: 34,801,557</u>									
Date <u>June 30, 2024</u>									
Common: <u>34,801,557</u>									
Preferred: 2,500,000									

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:

*Mr. Joshua Travagli and Mr. Jeremy Travagli, controlling persons of Nextchampions LTD, and Speed Telecom1 LLC, respectively, are the sons of Mr. Massimo Travagli the CFO of the Company.

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: X (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>12/29/2023</u>	<u>250,000</u>	<u>250,000</u>	<u>None</u>	<u>12/1/2024</u>	<u>3 day notice to convert at 25% discount to the lowest price at close of market during the 10 days prior to notice of conversion</u>	<u>World International Services LLC</u> <u>(Massimo Travagli)*</u>	<u>Loan</u>

*****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:

*Massimo Travagli is the Chief Financial Officer of All Things Mobile Analytic Inc

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")

With acquisitions completed in the second quarter of 2022, All Things Mobile Analytic Inc. (hereinafter "ATMA" or the "Company") began operations and generating revenues.

Commencing with a change in management control in 2019, the Company has been focused on acquiring and developing brands that provide disruptive technology for mobile applications for Telecommunications and Fintech services & solutions. To this end, on March 24, 2020, retroactive to October 1, 2019, the Company entered into a cooperation agreement with World International Services (WIS), a New York corporation controlled by one of our officers and directors, and Vox On Line Servicios De Comunicadoes Ltda (VOX) (d/b/a PayToGo), a corporation formed under the laws of Brazil, also controlled by one of our officers and directors, wherein WIS has agreed to pay expenses up to a maximum of \$50,000, on behalf of the Company, incurred by VOX, for its development of the software application "PayToGo" that will allow for electronic payment transactions, purchase of gift cards, GSM Top Ups, and sending payment processing. The PayToGo platform is centered around a proprietary Wallet Application ("Wallet") and will assist consumers and businesses to process payment transactions and manage their payments efficiently. The Company has expended a total of \$40,836 on the associated software development to date under its agreement with WIS. VOX launched the PaytoGo app in its local market, Brazil, in February 2021. The application is currently in the final testing phase for subsequent launches in Peru, Argentina, Mexico and the United Kingdom anticipated during this current fiscal year. On June 10, 2022 the agreements were concluded.

While during October 2020 the Company entered into an Acquisition and Exchange of Shares Agreement (the "Agreement") with Nextchampions Ltd., a corporation incorporated under the laws of the United Kingdom and the parent corporation of VOX, both entities being controlled by an officer and director of the Company, the Agreement did not close, and the parties agreed subsequently to enter into a licensing and usage agreement for the app PayToGo. Under the terms of agreements under negotiation, the ownership of PayToGo is to be transferred to VOX, and the Company would receive a royalty on all gross revenue generated in the local Brazilian market. Additionally, the Company is expected to have exclusive rights to the app and all revenues derived therefrom in all markets outside Brazil. On June 10, 2022 the agreements were concluded.

On June 10, 2022, the Company issued 5,500,000 shares of common stock to acquire SpeedTelecom 1, LLC; the control person of SpeedTelecom is the son of the Company's Chief Financial Officer.

SpeedTelecom1, LLC, operates in the telecommunications, software development, web development, digital advertising and book printing sectors, offering a number of telecom services; VoIP Systems, SMS Services, and AdCharge services, an innovative, call-based advertising media platform for Android devices.

In July 2022, the Company entered into an Acquisition and Exchange of Shares Agreement with Mival Connect SA ("Mival"), a company incorporated under the laws of Switzerland. The Company agreed to acquire 100% equity interest of Mival in exchange of 33,300,000 shares of the common stock of ATMH, valued at \$4,000,000. During the period ended October 31, 2022, and on August 10, 2022, the Company issued 23,126,850 shares of common stock to the two controlling shareholders of Mival. In January of 2023, 8,347,149 shares of common stock were issued.

Due to mutual agreement between Mival and the Company, an agreement to rescind the Acquisition and Exchange of Shares Agreement was entered into on September 26, 2023, whereas the controlling shareholders of Mival would return the 23,126,850 shares of the Company that were issued to Mival controlling shareholders and the Company would return all of the Mival shares back to Mival. On January 12, 2024, 16,744,180 shares of the Company were returned by one of the controlling shareholders of Mival. The Company is expecting that the remaining 6,382,670 shares held by the other controlling shareholder will be returned to the Company in June 2024. The Company has returned all of the Mival shares to Mival and is writing off the remaining 8,347,149 shares issued to individual Mival shareholders as an expense.

On June 1, 2023, the Company entered into employment agreements with Massimo Meneghello, Chief Executive Officer, and with Massimo Travagli, Chief Financial Officer. Mr. Meneghello will receive \$2,500 per month and Mr. Travagli will receive \$5,000 per month.

Mr. Meneghello and Mr. Travagli shall be paid the monthly salary by way of the quarterly issuance of unregistered restricted shares of common stock of ATMH (the "Shares"), valued at a 30% discount to the market price of the Shares based on the Market price on the OTCQB Market, on the last day of each quarter, until the Company, at its sole discretion, is in a position to pay the Employee in cash.

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

None.

C. Describe the issuers' principal products or services.

The Company has expended a total of \$65,000 up to June 30, 2022 on the associated software development for its recently launched "PayToGo" app, which is currently operating in Brazil. The application is also currently in the final testing phase and is expected to launch near term in Peru, Argentina, Spain and the United Kingdom. See "A" above.

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.

The Issuer currently shares/subleases office space at 701 SE 6th Ave, STE 2023, Delray Beach, FL 33483 and pays approximately \$31,500 per annum for the space they utilize. Signed commercial lease agreement is provided dated January 1, 2024.

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
Massimo Meneghello	President, Director and CEO	Verona, Italy	660,902	Common	1.90%	_____
Massimo Travagli	Secretary/Treasurer Chief Financial Officer and Director	Miami, Florida	2,500,000	Series A Preferred	100%	_____
<u>Massimo Travagli</u>	Secretary/Treasurer Chief Financial Officer and Director	Miami, Florida	1,321,798	Common	3.80%	
Luca Marcello Milani	More than 5%	Building Oasis Star APT 218 Silicon Oasis Dubai	6,558,809	Common	13%	

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.

There are currently no legal proceedings pending or before the courts.

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:	<u>Sharon D. Mitchell, Attorney at Law</u> <u>SD Mitchell & Associates, PLC</u>
Address 1:	<u>829 Harcourt Rd.</u>
Address 2:	<u>Grosse Pointe Park, Michigan 48230</u>
Phone:	<u>(248) 515-6035</u>

Email: sharondmac2013@gmail.com

Investor Relations

N/A

All other means of Investor Communication:

N/A

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: Nanuk Warman
Firm: Nanuk Warman CPA, Inc.
Nature of Services: Accounting Consultant
Address 1: 610-475 W. Georgia St
Address 2: Vancouver BC V6B 4M9
Phone: 778-819-6838
Email: help@warmanco.com

9) Disclosure & Financial Information

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

Name: Massimo Travagli
Title: CFO
Relationship to Issuer: 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: Massimo Travagli
Title: CFO
Relationship to Issuer: Officer

Describe the qualifications of the person or persons who prepared the financial statements:⁵ Mr. Travagli has been operating **and running the daily business of private companies for the past 30 years, and is the CFO of the Company.**

⁵ 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.

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.

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, Massimo Meneghello certify that:

1. I have reviewed this Disclosure Statement for All Things Mobile Analytic, 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.

August 19, 2024 [Date]

/s/ Massimo Meneghello [CEO's Signature]

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

Principal Financial Officer:

I, Massimo Travagli certify that:

1. I have reviewed this Disclosure Statement for All Things Mobile Analytic, 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.

August 19, 2024 [Date]

/s/ Massimo Travagli [CFO's Signature]

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

All Things Mobile Analytic Inc.

CONSOLIDATED FINANCIAL STATEMENTS

For the six months ended June 30, 2024

Unaudited - Prepared by Management

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All Things Mobile Analytic Inc.
Consolidated Balance Sheets
(Unaudited)

	June 30, 2024	December 31, 2023
ASSETS		
Current Assets		
Cash	\$ 14,531	\$ 1,281
Accounts receivable	-	13,750
Prepaid expenses	-	3,050
Total Current Assets	<u>14,531</u>	<u>18,081</u>
Goodwill	445,500	445,500
Intangible assets, net	<u>104,625</u>	<u>129,600</u>
TOTAL ASSETS	\$ <u>564,656</u>	\$ <u>593,181</u>
LIABILITIES AND STOCKHOLDERS' EQUITY		
Current Liabilities		
Accounts payable and accrued liabilities	\$ 26,550	\$ 64,047
Advances payable - related parties	73,285	12,334
Notes payable	<u>250,000</u>	<u>250,000</u>
Total Current Liabilities	<u>349,835</u>	<u>326,381</u>
TOTAL LIABILITIES	<u>349,835</u>	<u>326,381</u>
Stockholders' Equity		
Preferred stock: 5,000,000 authorized; \$0.001 par value		
2,500,000 Series A shares issued and outstanding	2,500	2,500
Common stock: 2,000,000,000 authorized; \$0.001 par value		
34,801,557 and 50,560,108 shares issued, respectively	34,802	50,560
Additional paid in capital	8,985,140	10,943,193
Subscription receivable	(100,000)	(100,000)
Treasury Stock at cost 14,729,189 and 31,473,999 shares, respectively	(1,769,182)	(3,780,493)
Accumulated deficit	<u>(6,938,439)</u>	<u>(6,848,960)</u>
Total Stockholders' Equity	<u>214,821</u>	<u>266,800</u>
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY	\$ <u>564,656</u>	\$ <u>593,181</u>

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

All Things Mobile Analytic Inc.
Consolidated Statements of Operations
(Unaudited)

	Three Months Ended June 30, 2024	Six Months Ended June 30, 2024
Revenue	\$ 11,432,056	\$ 11,453,709
Cost of revenue	<u>11,395,937</u>	<u>11,395,937</u>
Gross profit	<u>36,119</u>	<u>57,772</u>
Operating Expenses		
Professional fees	20,240	40,355
Management and consulting fees	9,402	47,099
General and administrative expenses	25,273	34,822
Amortization of intangible assets	<u>12,825</u>	<u>24,975</u>
Total operating expenses	<u>67,740</u>	<u>147,251</u>
Loss from operations	(31,621)	(89,479)
Net loss before taxes	(31,621)	(89,479)
Income tax benefit	<u>-</u>	<u>-</u>
Net loss	<u><u>\$ (31,621)</u></u>	<u><u>\$ (89,479)</u></u>
Basic and dilutive loss per common share	<u>(0.00)</u>	<u>(0.00)</u>
Weighted average number of common shares outstanding	<u>19,985,089</u>	<u>19,535,599</u>

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

All Things Mobile Analytic Inc.
Consolidated Statement of Stockholders' Equity
For the Six Months Ended June 30, 2024
(Unaudited)

	Preferred Stock		Common Stock		Additional			Treasury	Accumulated	Total
	Number of	Amount	Number of	Amount	Paid in	Subscription		Stock	Deficit	Stockholders'
	Shares		Shares		Capital	receivable				Equity
Balance - December 31, 2023	2,500,000	\$ 2,500	50,560,108	\$ 50,560	\$ 10,943,193	\$ (100,000)	\$ (3,780,493)	\$ (6,848,960)	\$	266,800
Cancellation of share issuance for acquisition	-	-	(16,744,180)	(16,744)	(1,994,567)	-	2,011,311	-		-
Net loss	-	-	-	-	-	-	-	(57,858)		(57,858)
Balance - March 31, 2024	2,500,000	\$ 2,500	33,815,928	\$ 33,816	\$ 8,948,626	\$ (100,000)	\$ (1,769,182)	\$ (6,906,818)	\$	208,942
Common stock issued for subscription receivable	-	-	985,629	986	36,514	-	-	-		37,500
Net loss	-	-	-	-	-	-	-	(31,621)		(31,621)
Balance - June 30, 2024	2,500,000	\$ 2,500	34,801,557	\$ 34,802	\$ 8,985,140	\$ (100,000)	\$ (1,769,182)	\$ (6,938,439)	\$	214,821

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

All Things Mobile Analytic Inc.
Consolidated Statements of Cash Flows
(Unaudited)

Six Months Ended
June 30,
2024

CASH FLOWS FROM OPERATING ACTIVITIES:

Net loss	\$	(89,479)
Adjustments to reconcile net loss to net cash used in operating activities:		
Amortization		24,975
Changes in operating assets and liabilities:		
Accounts receivable		13,750
Prepaid expenses		3,050
Accounts payable and accrued liabilities		3
Net cash used in operating activities		<u>(47,701)</u>

CASH FLOWS FROM FINANCING ACTIVITIES:

Proceeds from advances payable – related parties	76,737
Repayment to related party	<u>(15,786)</u>
Net cash provided by financing activities	<u>60,951</u>

Net change in cash	13,250
Cash, beginning of period	<u>1,281</u>
Cash, end of period	<u><u>\$ 14,531</u></u>

Supplemental cash flow information

Cash paid for interest	\$ <u>-</u>
Cash paid for taxes	\$ <u>-</u>

Non-cash transactions:

Common stock issued for accrued management fee	\$ <u>37,500</u>
Cancellation of stock issued for acquisition of subsidiaries	<u><u>\$ 2,011,311</u></u>

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

All Things Mobile Analytic Inc.
Notes to Unaudited Financial Statements
June 30, 2024

NOTE 1 - NATURE OF OPERATIONS

Description of Business:

All Things Mobile Analytic Inc. (“the Company” or “ATMA”) was incorporated in Nevada on January 3, 2008 for the purpose of creating a web-based retail business for domain names.

On January 9, 2020, by way of a resolution, a majority of the voting shares and the Board of Directors of the Company voted to effect a reverse split of the shares of common stock of the Company on the basis of 1 new share of common stock for each 200 shares of common stock currently held. Further, the Company changed its name to All Things Mobile Analytic, Inc. in order to more accurately reflect its branding, and future business plans. On August 6, 2020, FINRA finalized the processing of the Company’s application for the name change and reverse split. The impact of the split has been retroactively applied to all share and per share data included herein.

Commencing with a change in management control in 2019, the Company has been focused on acquiring and developing brands that provide disruptive technology for mobile applications for Telecommunications and Fintech services & solutions. To this end, on March 24, 2020, retroactive to October 1, 2019, the Company entered into a cooperation agreement with World International Services (WIS), a New York corporation controlled by one of our officers and directors, and Vox On Line Servicos De Comunicacoes Ltda (VOX) (d/b/a PayToGo), a corporation formed under the laws of Brazil, also controlled by one of our officers and directors, wherein WIS has agreed to pay expenses up to a maximum of \$50,000, on behalf of the Company, incurred by VOX, for its development of the software application “PayToGo” that will allow for electronic payment transactions, purchase of gift cards, GSM Top Ups, and sending payment processing. The PayToGo platform is centered around a proprietary Wallet Application (“Wallet”) and will assist consumers and businesses to process payment transactions and manage their payments efficiently. The Company has expended a total of \$40,836 on the associated software development to date under its agreement with WIS. VOX launched the PayToGo app in its local market, Brazil, in February 2021. The application is currently selling and being used by subscribers in South America and in Asia. We’re in the final testing phase for subsequent launches in Peru, Argentina, Mexico and the United Kingdom.

While during October 2020 the Company entered into an Acquisition and Exchange of Shares Agreement (the “Agreement”) with Nextchampions Ltd., a corporation incorporated under the laws of the United Kingdom and the parent corporation of VOX, both entities being controlled by an officer and director of the Company, the Agreement did not close, and the parties agreed subsequently to enter into a licensing and usage agreement for the app PayToGo. Under the terms of the new agreement, the ownership of PayToGo is transferred to VOX, and the Company will receive a royalty on all gross revenue generated in the local Brazilian market. Additionally, the Company will have exclusive rights to the app and all revenues derived therefrom in all markets outside Brazil.

In February 2021, Nextchampions, VOX and the Company commenced negotiations on a licensing and usage agreement for the app “PayToGo” upon completion of its development and launch into the Brazilian marketplace. Under the terms of the agreement, the ownership of PayToGo shall be transferred to VOX, and the Company will receive a royalty on all gross revenue generated in the local Brazilian market. Additionally, the Company will have exclusive rights to the app and all revenues derived therefrom in all markets outside Brazil.

In June 2022, the Company entered into an Acquisition and Exchange of Shares Agreement (the “Agreement”) with SpeedTelecom 1, LLC. The Company acquired 100% equity interest of SpeedTelecom 1, LLC for 5,500,000 shares. The transaction was deemed to be under common control and accounted for retroactively for all periods where common control existed.

In July 2022, the Company entered into an Acquisition and Exchange of Shares Agreement (the “Agreement”) with Mival Connect SA (“Mival”), a corporation incorporated under the laws of Switzerland. During the period ended December 31, 2023 and 2022, the Company issued 8,347,149 and 23,126,850 shares of common stock, respectively. The Company failed to acquire Mival, and as a result, the Company recorded all issued shares as treasury stock at December 31, 2023. The Company cancelled 16,744,810 shares in January 2024. As of June 30, 2024, the Company recorded the remaining 14,729,189 shares issued in 2023 and 2022 as treasury stock.

Management intends for the Company, through various acquisitions and partnerships, to ultimately establish operations that will enable it to provide a unified global platform for securely connecting communication providers worldwide.

As of June 30, 2024, the Company is no longer operating on a limited basis. Management has successfully concluded pending acquisitions and is now focused on monetizing its first software application, which is actively generating revenue.

NOTE 2 – GOING CONCERN

The Company has an accumulated deficit of \$6,938,439 as of June 30, 2024 and has incurred operating losses to date. The Company expects that while it is restructuring and completing certain identified acquisition targets it will continue to incur operating losses. The Company has been funded to date by current management and expects this funding to continue until such time as initial revenues from currently planned operations commence. There can be no assurance that the Company will continue to receive funding from management or that it will be able to raise sufficient funds from the sale of securities or debt, or that the funding it does receive will be sufficient to pay for its operations. Management’s plans for the continuation of the Company as a going concern include the identification and completion of acquisitions, the financing of the Company’s operations through issuance of its common stock and shareholder advances. Its continuation as a going concern is dependent upon its ability to, to obtain additional financing as may be required to meet its obligations on a timely basis, to identify, acquire and develop a commercially viable business and ultimately to establish profitable operations.

The financial statements reflect all adjustments consisting of normal recurring adjustments, which, in the opinion of management, are necessary for a fair presentation of the results for the periods shown. The financial statements do not include any adjustments relating to the recoverability and classification of recorded assets, or the amounts of and classification of liabilities that might be necessary in the event the Company cannot continue in existence.

NOTE 3 – SUMMARY OF ACCOUNTING POLICIES

Fiscal Year End

The Company has selected December 31 as its fiscal year end.

Basis of Presentation

The accompanying unaudited financial statements have been prepared in accordance with generally accepted accounting principles (US GAAP). In the opinion of management, all adjustments considered necessary for a fair presentation have been included. All such adjustments are of a normal recurring nature.

Use of Estimates in the Preparation of Financial Statements

The preparation of financial statements in conformity with Generally Accepted Accounting Principles (GAAP) 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 these financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Consolidation Policy

The consolidated financial statements of the Company include the accounts of the Company and its owned subsidiary, Speed Telecom 1 LLC. All significant intercompany balances and transactions have been eliminated in consolidation.

Cash and Cash Equivalents

The Company considers all highly liquid investments with an original maturity of three months or less to be cash equivalents.

Accounts Receivable

Accounts receivable represents the Company's right to an amount of consideration that is unconditional (i.e., only the passage of time is required before payment of the consideration is due). The Company's accounts receivable balances are unsecured, bear no interest and are due upon normally within a year from the date of the sale.

The allowance for credit losses reflects the Company's current estimate of credit losses expected to be incurred over the life of the receivables. The Company considers various factors in establishing, monitoring, and adjusting its allowance for credit losses including the aging of receivables and aging trends, customer creditworthiness and specific exposures related to particular customers. The Company also monitors other risk factors and forward-looking information, such as country specific risks and economic factors that may affect a customer's ability to pay in establishing and adjusting its allowance for credit losses. Accounts receivable balances are written off after all collection efforts have ceased. No allowance for credit losses were reserved as of June 30, 2024 and December 31, 2023.

Intangible Assets

Our intangible assets are subject to amortization and are amortized using the straight-line method over their estimated period of benefit, ranging from 3 to 10 years. We evaluate the recoverability of intangible assets periodically by taking into account events or circumstances that may warrant revised estimates of useful lives or that indicate the asset may be impaired.

Goodwill

We allocate goodwill to reporting units based on the reporting unit expected to benefit from the business combination. We evaluate our reporting units on an annual basis and, if necessary, reassign goodwill using a relative fair value allocation approach. Goodwill is tested for impairment at the reporting unit level (operating segment or one level below an operating segment) on an annual basis and between annual tests if an event occurs or circumstances change that would more likely than not reduce the fair value of a reporting unit below its carrying value. These events or circumstances could include a significant change in the business climate, legal factors, operating performance indicators, competition, or sale or disposition of a significant portion of a reporting unit.

Application of the goodwill impairment test requires judgment, including the identification of reporting units, assignment of assets and liabilities to reporting units, assignment of goodwill to reporting units, and determination of the fair value of each reporting unit. The fair value of each reporting unit is estimated primarily through the use of a discounted cash flow methodology. This analysis requires significant judgments, including estimation of future cash flows, which is dependent on internal forecasts, estimation of the long-term rate of growth for our business, estimation of the useful life over which cash flows will occur, and determination of our weighted average cost of capital.

The estimates used to calculate the fair value of a reporting unit change from year to year based on operating results, market conditions, and other factors. Changes in these estimates and assumptions could materially affect the determination of fair value and goodwill impairment for each reporting unit.

Impairment of Long-Lived Assets

Long-lived assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable through the estimated undiscounted cash flows expected to result from the use and eventual disposition of the assets. Whenever any such impairment exists, an impairment loss will be recognized for the amount by which the carrying value exceeds the fair value.

Fair Value of Financial Instruments

The Company applies the provisions of Accounting Standards Codification (“ASC”) 820-10, “Fair Value Measurements and Disclosures.” ASC 820-10 defines fair value and establishes a three-level valuation hierarchy for disclosures of fair value measurement that enhances disclosure requirements for fair value measures. For certain financial instruments, including cash and cash equivalents, accounts receivable, accounts payable and short-term debt, the carrying amounts approximate fair value due to their relatively short maturities. The carrying amounts of the convertible note receivable and the long-term debt approximate their fair values based on current interest rates for instruments with similar characteristics.

The three levels of valuation hierarchy are defined as follows:

Level 1: Valuations consist of unadjusted quoted prices in active markets for identical assets and liabilities and has the highest priority.

Level 2: Valuations rely on quoted prices in markets that are not active or observable inputs over the full term of the asset or liability.

Level 3: Valuations are based on prices or third party or internal valuation models that require inputs that are significant to the fair value measurement and are less observable and thus have the lowest priority.

Basic and Diluted Loss Per Share

The Company computed basic and diluted loss per share amounts pursuant to the ASC 260 “Earnings per Share.” There are no potentially dilutive shares outstanding and, accordingly, dilutive per share amounts have not been presented in the accompanying statements of operations.

Income Taxes

Income taxes are recognized in accordance with ASC 740, “Income Taxes”, whereby deferred income tax liabilities or assets at the end of each period are determined using the tax rate expected to be in effect when the taxes are actually paid or recovered. A valuation allowance is recognized on deferred tax assets when it is more likely than not that some or all of these deferred tax assets will not be realized.

Recent Accounting Pronouncements

In December 2023, the FASB issued ASU No. 2023-09, Income Taxes (Topic 740) - Improvements to Income Tax Disclosures ("ASU 2023-09"), which is intended to enhance the transparency and decision usefulness of income tax disclosures. The amendments in ASU 2023-09 provide for enhanced income tax information primarily through changes to the rate reconciliation and income taxes paid information. ASU 2023-09 is effective for the Company prospectively to all annual periods beginning after December 15, 2024. Early adoption is permitted. We are currently evaluating the impact this update will have on our consolidated financial statements and disclosures.

In November 2023, the FASB issued ASU No. 2023-07, Segment Reporting (Topic 280) - Improvements to Reportable Segment Disclosures ("ASU 2023-07"), which require public companies disclose significant segment expenses and other segment items on an annual and interim basis and to provide in interim periods all disclosures about a reportable segment's profit or loss and assets that are currently required annually. The guidance is effective for public entities for fiscal years beginning after December 15, 2023, and interim periods within fiscal years beginning after December 15, 2024. Early adoption is permitted. The guidance is applied retrospectively to all periods presented in the financial statements, unless it is impracticable. We are currently evaluating the impact this update will have on our consolidated financial statements and disclosures.

We have evaluated all other recently issued, but not yet effective, accounting pronouncements and do not believe that these accounting pronouncements will have any material impact on our consolidated financial statements or disclosures upon adoption.

NOTE 4 – INTANGIBLE ASSETS

The following table summarizes the components of the Company's intangible assets as of the dates presented:

	June 30, 2024	December 31, 2023
Patent	\$ 81,000	\$ 81,000
Software	121,500	121,500
	202,500	202,500
Accumulated amortization	(97,875)	(72,900)
Intangible asset, net of amortization	\$ 104,625	\$ 129,600

During June 2022, the Company issued 1,000,000 and 1,500,000 shares of common stock for acquisition of intangible assets.

Based on the carrying value of definite-lived intangible assets as of June 30, 2024, we estimate our amortization expense for the next five years will be as follows:

Year Ended December 31,	
2024 (remaining six months)	\$ 23,625
2025	28,350
2026	8,100
2027	8,100
2028	8,100
thereafter	28,350
	\$ 104,625

NOTE 5 - RELATED PARTY TRANSACTIONS

During the six months ended June 30, 2024, Mr. Massimo Travagli, our CFO and a director, and World International Services LLC ("WIS"), a company controlled by Mr. Travagli, provided funding for operations in the amount of \$76,737 and the Company repaid \$15,786, respectively. Mr. Travagli provides consulting and management services to the Company and is a shareholder, officer and/or director of various companies with which the Company is currently finalizing acquisitions. Mr. Travagli is currently the majority shareholder of the Company as a result of his ownership of 2,500,000 shares of Series A Preferred Stock.

During the six months ended June 30, 2024, the Company paid management fee of \$17,099.

As of June 30, 2024 and December 31, 2023, Mr. Travagli and WIS were owed a total of \$73,285 and \$12,334, respectively, which is reflected on the balance sheets as “Advances payable related party”.

Employment agreement

On June 1, 2023, the Company entered into employment agreements with Massimo Meneghello, Chief Executive Officer, and with Massimo Travagli, Chief Financial Officer. Mr. Meneghello will receive \$2,500 per month and Mr. Travagli will receive \$5,000 per month.

Mr. Meneghello and Mr. Travagli shall be paid the monthly salary by way of the quarterly issuance of unregistered restricted shares of common stock of ATMH (the “Shares”), valued at a 30% discount to the market price of the Shares based on the Market price on the OTCQB Market, on the last day of each quarter, until the Company, at its sole discretion, is in a position to pay the Employee in cash.

As of June 30, 2024 and December 31, 2023, the Company recorded accrued salary of \$7,500 and \$15,000, respectively.

NOTE 6 – COMMON AND PREFERRED STOCK

Preferred Stock:

The Company has authorized 5,000,000 shares of Preferred Stock, par value \$0.001, of which 5,000,000 shares are designated as Series A Preferred. Each share of Series A Preferred Stock is entitled to 500 votes per share on any matters voted on by the holders of the Company’s common stock and is convertible into common stock on the basis of one (1) share of common stock for each 1 share of Series A Preferred Stock held. The shares of Series A Preferred Stock are anti-dilutive to reverse splits.

There are 2,500,000 shares of Series A Preferred Stock issued and outstanding, as of June 30, 2024 and December 31, 2023.

Common stock:

The Company has authorized 2,000,000,000 shares of Common Stock, \$0.001 par value.

During the six months ended June 30, 2024, 16,744,180 shares recorded as treasury stock was cancelled.

During the six months ended June 30, 2024, the Company issued 985,629 shares for management compensation.

As of June 30, 2024 and December 31, 2023, 34,801,557 and 50,560,108 shares of common stock were issued and outstanding, respectively.