

Disclosure Statement Pursuant to the Pink Basic Disclosure Guidelines

SPORTS POUCH BEVERAGE COMPANY, INC.

(AKA GLINK ARTS GLOBAL GROUP, INC.)

9358 Valley Blvd
Rosemead, CA 91770, U.S.A.
714-702-3200
<https://glinkglobal.com>
glinkartsglobal@gmail.com
7330

QUARTERLY Report

**For the period ending: March 31, 2023
(the "Reporting Period")**

Outstanding Shares

The number of shares outstanding of our Common Stock was:

674,124,007 as of March 31, 2023

674,124,007 as of December 31, 2022

Shell Status

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

Yes: ☐ No: ☒

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

Yes: ☐ No: ☒

Change in Control

Indicate by check mark whether a Change in Control¹ of the company has occurred over this reporting period:

¹ "Change in Control" shall mean any events resulting in:

- (i) Any "person" (as such term is used in Sections 13(d) and 14(d) of the Exchange Act) becoming the "beneficial owner" (as defined in Rule 13d-3 of the Exchange Act), directly or indirectly, of securities of the Company representing fifty percent (50%) or more of the total voting power represented by the Company's then outstanding voting securities;
- (ii) The consummation of the sale or disposition by the Company of all or substantially all of the Company's assets;
- (iii) A change in the composition of the Board occurring within a two (2)-year period, as a result of which fewer than a majority of the directors are directors immediately prior to such change; or
- (iv) The consummation of a merger or consolidation of the Company with any other corporation, other than a merger or consolidation which would result in the voting securities of the Company outstanding immediately prior thereto continuing to represent (either by remaining outstanding or by being converted into voting securities of the surviving entity or its parent) at least fifty percent (50%) of the total voting power represented by the voting securities of the Company or such surviving entity or its parent outstanding immediately after such merger or consolidation.

Yes: ☐ No: ☒

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

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

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

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

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

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

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

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

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

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

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

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

stock of GLINK, (the "GLINK Shares"). To the extent any holders of GLINK shares do not tender their GLINK shares for exchange, the number of SPBV Shares to be issued shall be reduced.

On May 26, 2021 the Company changed its corporate name to Glink Arts Global Group, Inc. Then, to expedite the due diligence review process by the OTC Markets, the Company changed its name back to Sports Pouch Beverage Company Inc. on August 2, 2021. After the due diligence review process by the OTC Markets was completed, the Company changed its name back to Glink Arts Global Group, Inc., effective October 20, 2021. On April 20, 2023 the Company decided to revert back to its previous name as Sports Pouch Beverage Company, Inc. for ease of administrative workload.

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

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

The Issuer is in good and active standing with the State of Nevada.

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

N/A

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

The company signed the Corporate Combination Agreement dated March 19, 2021 between the Company and Glink App International, Inc., to change its corporate name to Glink Arts Global Group, Inc., effectuate the 500-for-1 reverse split and apply for a new trading symbol. The combined company will engaged in creating, selling, distributing, and franchising high quality art paintings.

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

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

9358 Valley Blvd., Rosemead, CA 91770, USA

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

☒ Check 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 Company
Phone: 702-361-3033
Email: info@pacificstocktransfer.com
Address: 6725 Via Austi Pkwy, Suite 300

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:	SPBV
Exact title and class of securities outstanding:	Common Stock
CUSIP:	84920J109
Par or stated value:	\$0.001
Total shares authorized:	975,000,000 as of date: March 31, 2023
Total shares outstanding:	674,124,007 as of date: March 31, 2023
Total number of shareholders of record:	418. as of date: March 31, 2023

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

Trading symbol:	SPBV
Exact title and class of securities outstanding:	Preferred Stock
CUSIP:	84920J109
Par or stated value:	\$0.001
Total shares authorized:	25,000,000 as of date: March 31, 2023
Total shares outstanding:	12,000 as of date: March 31, 2023
Total number of shareholders of record:	1 as of date: March 31, 2023

Other classes of authorized or outstanding equity securities:

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). Use the fields below to provide the information, as applicable, for all other authorized or outstanding equity securities.

N/A

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 shall have one vote for each share of stock. Cumulative voting shall not prevail in any election by the shareholders.

- Shareholders shall not have the preemptive right to acquire additional unissued shares or treasury shares of the capital stock, or securities convertible into shares of capital stock or carrying capital purchase warrants or privileges.
- 2. **For preferred stock, describe the dividend, voting, conversion, and liquidation rights as well as redemption or sinking fund provisions.**
 - Shareholder shall be entitled to receive dividends at a rate of 6% per annum, payable semiannually in arrears. The right to receive dividends shall be cumulative.
 - In the event of any voluntary or involuntary liquidations, dissolution or winding up of the Corporation, the holders shall be entitled to receive from the assets of the Corporation \$2.00 per share, plus accrued and unpaid dividends.
 - The holder of each share of Convertible Preferred Stock shall be entitled to the number of votes equal to the number of shares of Common Stock into which such shares of Preferred Stock could be converted at the record date for determination of the shareholders entitled to vote on such matters.
 - Each share of Preferred Stock shall be convertible without the payment of any additional consideration by the holder thereof: minimum of 25% of Convertible Preferred Stock – 1 year after the date of issuance, and 100% of Convertible Preferred Stock – 2 years after the date of issuance.
 - Each share of Preferred Stock shall be convertible into such number of fully paid and nonassessable shares of Common Stock by dividing the amount of Conversion Value, by the conversion price.
- 3. **Describe any other material rights of common or preferred stockholders.**
 - Holders of Preferred Stock shall have preference and priority in dividends and liquidation rights over any other class of equity security.
- 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 Company did not issue any stock during the past two fiscal years ended December 31, 2021 and 2022 and during the three months ended March 31, 2023.

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

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

A. Changes to the Number of Outstanding Shares

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

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

Shares Outstanding as of Second Most Recent Fiscal Year End: <u>Opening Balance</u> Date <u>12/31/22</u> Common: <u>674,124,007</u> Preferred: <u>12,000</u>			*Right-click the rows below and select "Insert" to add rows as needed.						
Date of Transaction	Transaction type (e.g., new issuance, cancellation, shares returned to treasury)	Number of Shares Issued (or cancelled)	Class of Securities	Value of shares issued (\$/per share) at Issuance	Were the shares issued at a discount to market price at the time of issuance? (Yes/No)	Individual/ Entity Shares were issued to. *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.
_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
Shares Outstanding on Date of This Report: <u>Ending Balance</u> <u>Ending Balance:</u> Date <u>03/31/2023</u> Common: <u>674,124,007</u> Preferred: <u>12,000</u>									

Example: A company with a fiscal year end of December 31st, 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, 2021 through December 31, 2022 pursuant to the tabular format above.

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

B. Promissory and Convertible Notes

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

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

Date of Note Issuance	Outstanding Balance (\$)	Principal Amount at Issuance (\$)	Interest Accrued (\$)	Maturity Date	Conversion Terms (e.g. pricing mechanism for determining conversion of instrument to shares)	Name of Noteholder. *You must disclose the control person(s) for any entities listed.	Reason for Issuance (e.g. Loan, Services, etc.)
<u>10/7/14</u>	<u>80,020</u>	<u>80,020</u>	<u>0.00</u>	<u>On demand</u>	<u>None</u>	<u>Gilbert Arvizu</u>	<u>Loan</u>
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____

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

4) Issuer's Business, Products and Services

The purpose of this section is to provide a clear description of the issuer's current operations.
(Please ensure that these descriptions are updated on the Company's Profile on www.otcmarkets.com).

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

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

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

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

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

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

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

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

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

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

N/A

C. Describe the issuers' principal products or services.

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

5) Issuer's Facilities

The goal of this section is to provide a potential investor with a clear understanding of all assets, properties or facilities owned, used or leased by the issuer and the extent in which the facilities are utilized.

In responding to this item, please clearly describe the assets, properties or facilities of the issuer, give the location of the principal plants and other property of the issuer and describe the condition of the properties. If the issuer does not have complete ownership or control of the property (for example, if others also own the property or if there is a mortgage on the property), describe the limitations on the ownership.

If the issuer leases any assets, properties or facilities, clearly describe them as above and the terms of their leases.

The Company currently maintains its corporate offices at 9358 Valley Blvd., Rosemead, CA 91770. The company does not own or have any mortgages on these or any other facilities.

6) Officers, Directors, and Control Persons

Using the table below, please provide information, as of the period end date of this report, regarding any officers, or directors of the company, individuals or entities controlling more than 5% of any class of the issuers securities, or any person that performs a similar function, regardless of the number of shares they own. **If any insiders listed are corporate shareholders or entities, provide the name and address of the person(s) beneficially owning or controlling such corporate shareholders, or the name and contact information (City, State) of an individual representing the corporation or entity in the note section.**

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

The goal of this section is to provide an investor with a clear understanding of the identity of all the persons or entities that are involved in managing, controlling or advising the operations, business development and disclosure of the issuer, as well as the identity of any significant or beneficial shareholders.

Names of All Officers, Directors and Control Persons	Affiliation with Company (e.g. Officer Title /Director/Owner of more than 5%)	Residential Address (City / State Only)	Number of shares owned	Share type/class	Ownership Percentage of Class Outstanding	Names of control person(s) if a corporate entity
Chinh P. TRUONG	Chairman, President, CEO	Rosemead, California	489,400,000	Common	72.60%	
Steve TRUONG	Director, Secretary	Stanton, California	None			
Kathryn J. PRICE	Shareholder	Salt lake City, Utah	125,000,000	Common	18.54%	

7) Legal/Disciplinary History

A. Identify whether any of the persons or entities listed above have, in the past 10 years, been the subject of:

1. A conviction in a criminal proceeding or named as a defendant in a pending criminal proceeding (excluding traffic violations and other minor offenses);

N/A

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

N/A

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

N/A

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

N/A

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

N/A

8) Third Party Service Providers

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

Securities Counsel (must include Counsel preparing Attorney Letters).

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

Accountant or Auditor

Name:	Thomas Tran
Firm:	Thomas Tran, CPA Certified Accountant

Address 1: 10282 Garden Grove
Address 2: Garden Grove, CA 92843
Phone: 714-462-6307
Email: ThomasTranCPA@gmail.com

Investor Relations

N/A

All other means of Investor Communication:

Twitter: _____
Discord: _____
LinkedIn: _____
Facebook: _____
[Website] glinkglobal.com

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: Henry Fahman
Firm: PHILUX Global Group, Inc.
Nature of Services: Consultant
Address 1: 2323 Main Street
Address 2: Irvine, CA 92614, USA
Phone: 714-793-9227
Email: henry@philuxglobal.com

9) Financial Statements

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

- ☐ IFRS
☒ U.S. GAAP

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

Name: Steve Truong
Title: Director, Secretary
Relationship to Issuer: Employee

Name: Henry Fahman
Title: Consultant
Relationship to Issuer: Consultant

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

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

- Steve Truong: BBA (Accounting), BA (Economics), MBA. Experience in areas of operation, finance, accounting and general management. He has rendered services and is qualified to prepare unaudited financial statements with assistance from outside accountants as needed.

- Henry Fahman: BBA, Advanced Management Programs at Harvard Business School and Stanford Graduate School of Business. Experience in general management, finance, investments and business consultant. He has rendered services to numerous companies and well qualified to prepare unaudited financial statements with assistance from outside accountants as needed.

Provide the following financial statements for the most recent fiscal year or quarter. For the initial disclosure statement (qualifying for Pink Current Information for the first time) please provide reports for the two previous fiscal years and any subsequent interim periods.

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

Important Notes:

- Financial statements must be "machine readable". Do not publish images/scans of financial statements.
- All financial statements for a fiscal period must be published together with the disclosure statement in one Annual or Quarterly Report.

10) Issuer Certification

Principal Executive Officer:

The issuer shall include certifications by the chief executive officer and chief financial officer of the issuer (or any other persons with different titles but having the same responsibilities) in each Quarterly Report or Annual Report.

The certifications shall follow the format below:

I, Chinh Picasso TRUONG certify that:

1. I have reviewed this Disclosure Statement for Sports Pouch Beverage Company, Inc.; for quarter ended March 31, 2023,
2. Based on my knowledge, this disclosure statement does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this disclosure statement; and
3. Based on my knowledge, the financial statements, and other financial information included or incorporated by reference in this disclosure statement, fairly present in all material respects the financial condition, results of operations and cash flows of the issuer as of, and for, the periods presented in this disclosure statement.

Date: May 30, 2023

/s/ Chinh Picasso Truong

Chinh Picasso Truong

President

(Chairman and Principal Executive Officer)

OTC Markets Group Inc.

OTC Pink Basic Disclosure Guidelines (v4.0 January 1, 2023)

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

Principal Financial Officer:

I, Steve TRUONG certify that:

1. I have reviewed this Disclosure Statement for Sports Pouch Beverage Company, Inc; for the quarter ended March 31, 2023,
2. Based on my knowledge, this disclosure statement does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this disclosure statement; and
3. Based on my knowledge, the financial statements, and other financial information included or incorporated by reference in this disclosure statement, fairly present in all material respects the financial condition, results of operations and cash flows of the issuer as of, and for, the periods presented in this disclosure statement.

Date: May 30, 2023

/s/ Steve Truong

Steve Truong

Director, Secretary and Principal
Financial Officer

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

FINANCIAL STATEMENTS

A. BALANCE SHEET

SPORTS POUCH BEVERAGE COMPANY, INC.		
BALANCE SHEET		
AS OF MARCH 31, 2023 AND DECEMBER 31, 2022		
(UN-AUDITED)		
	March 31, 2023	December 31, 2022
ASSETS		
Current assets:		
Cash and cash equivalents	\$ (13,802)	\$ 68,433
Other assets	110,000	110,000
Total current assets	\$ 96,197	\$ 178,433
Total Assets	\$ 96,197	\$ 178,433
LIABILITIES AND STOCKHOLDERS' EQUITY (DEFICIT)		
Current liabilities:		
Accounts payable	9,904	3,933
Total current liabilities	\$ 9,904	\$ 3,933
Stockholders' equity (deficit)		
Preferred stock, \$.001 par value, 25,000,000 shares authorized, 12,000 issued and outstanding	12	12
Paid-in capital - Class A Preferred Stock	23,988	23,988
Common stock, \$.001 par value, 975,000,000 shares authorized, 674,124,007 issued and outstanding as of March 31, 2023 and December 31, 2022	674,124	674,124
Paid-in capital - common stock	1,483,553	1,483,553
Stock to be issued	85,000	85,000
Total capital	2,266,677	2,266,677
Accumulated deficit	(2,180,384)	(2,092,241)
Total stockholders' equity (deficit)	\$ 86,293	\$ 174,436
Total liabilities and stockholders' equity (deficit)	\$ 96,197	\$ 178,433
The accompanying notes form an integral part of these un-audited financial statements		

B. STATEMENT OF OPERATIONS

SPORTS POUCH BEVERAGE COMPANY, INC. CONSOLIDATE STATEMENT OF OPERATIONS FOR THE QUARTERS ENDED MARCH 31, 2023 AND 2022 UN-AUDITED			
		March 31,	
		<u>2023</u>	<u>2022</u>
REVENUE			
Revenues	\$	0	\$ 102,597
Cost of revenues		<u>(6,000)</u>	<u>10,260</u>
Gross Profit		(6,000)	92,337
OPERATING COSTS AND EXPENSES			
Salary & Commission	\$	2,695	20,152
General and Administrative		<u>25,730</u>	<u>\$ 10,999</u>
Total operating expenses		28,425	31,151
Income (loss) from Operations	\$	<u>(34,425)</u>	<u>\$ 61,185</u>
Other Income and Expenses			-
Class A Pref. Stock dividend			<u>720</u>
Net Income (loss)		(34,425)	60,465
	\$		
	\$		
Basic		(0.00)	(0.00)
Diluted		(0.00)	(0.00)
Weighted average number of shares outstanding			
Basic		674,124,007	674,124,007
Diluted		674,124,007	674,124,007
The accompanying notes form an integral part of these un-audited consolidated financial statements			

C. STATEMENT OF CASH FLOWS

SPORTS POUCH BEVERAGE COMPANY, INC.
STATEMENTS OF CASH FLOWS
FOR THE QUARTERS ENDED MARCH 31, 2023 AND 2022
(UN-AUDITED)

	March 31, 2023	March 31, 2022
Cash flows from operating activities:		
Net income (loss) from operations	\$ (34,425)	\$ 60,465
Adjustments to reconcile net income to net cash used in operating activities:		
Changes in operating assets and liabilities		
Increase (decrease) in accounts payable and accrued expenses	5,879	(2,320)
Increase (decrease) in Preferred Stock dividends		
Net cash provided by (used in) operating activities	\$ (28,545)	\$ 58,585
Cash flows from investing activities:		
Net cash provided by (used in) investing activities		
Cash flows from financing activities:		
Owner contribution	3,392	
Owner withdrawal	(57,081)	
Net cash provided by (used in) financing activities	(53,689)	
Net decrease in cash and cash equivalents	(82,235)	58,585
Cash and cash equivalents, beginning of period	68,433	131,524
Cash and cash equivalents, end of period	(13,802)	\$ 191,108

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

D. STATEMENT OF RETAINED EARNINGS

SPORTS POUCH BEVERAGE COMPANY, INC. STATEMENT OF STOCKHOLDERS' EQUITY (DEFICIT) FOR THE QUARTER ENDED MARCH 31, 2023 (UN-AUDITED)										
							Additional			Total
	<u>Common Stock</u>			<u>Preferred Stock</u>			Paid-in	Accumulated		Stockholders'
	Shares	Par Value		Shares	Par Value		Capital	(Deficit)		(Deficit)
Balance at December 31, 2020	674,124,007	\$	674,124	12,000	\$	12	\$ 1,483,553	\$	(2,286,824)	(105,148)
Balance at December 31, 2021	674,124,007	\$	674,124	12,000	\$	12	\$ 1,483,553	\$	(2,255,746)	10,930
Balance at December 31, 2022	674,124,007	\$	674,124	12,000	\$	12	\$ 1,483,553	\$	(2,092,241)	174,436
Balance at March 31, 2023	674,124,007	\$	674,124	12,000	\$	12	\$ 1,483,553	\$	(2,180,384)	(86,293)
The accompanying notes form an integral part of these un-audited consolidated financial statements										

SPORTS POUCH BEVERAGE COMPANY, INC.
NOTES TO FINANCIAL STATEMENTS (UN-AUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 1. ORGANIZATION AND NATURE OF BUSINESS

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

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

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

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

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

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

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

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

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

On March 19, 2021 the company entered into a Corporate Combination Agreement with Glink Apps International, Inc., a Wyoming corporation. According to the Corporate Combination Agreement, on the Closing Date the shareholders of Glink Apps International would exchange all of the issued and outstanding shares of GLINK for 91,082,073 shares of SPBV (the

"SPBV Shares"), which number of SPBV Shares assumes the effectuation of a 500-for-1 reverse stock split. The SPBV SHARES would be restricted against resale pursuant to the provisions of Federal and state securities law.

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

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

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

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

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

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

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

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

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

On April 20, 2023 the Company decided to revert back to its previous name as Sports Pouch Beverage Company, Inc. for ease of administrative workload.

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

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

REVENUE RECOGNITION

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

ACCOUNTS RECEIVABLE

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

ALLOWANCE FOR DOUBTFUL ACCOUNTS

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

CONCENTRATIONS OF CREDIT RISK

Typically, the Company maintains its cash in bank deposit accounts in a bank which participates in the Federal Deposit Insurance Corporation (FDIC) Program. As of March 31, 2023, the Company had no balances in excess of federally insured limits.

STOCK BASED COMPENSATION

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

EARNINGS (LOSS) PER SHARE

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

ORGANIZATION AND OFFERING COST

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

CASH AND CASH EQUIVALENTS

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

FAIR VALUE OF FINANCIAL INSTRUMENTS

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

USE OF ESTIMATES

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

Business segment ASC 280, "Segment Reporting" requires use of the "management approach" model for segments reporting. The management approach model is based on the way a company's management organizes segments within the company for making operating decisions and assessing performance. The Company determined it has one operating segment as of September 30, 2022.

INCOME TAXES

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

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

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

RESULTS OF OPERATIONS FOR THE QUARTER ENDED MARCH 31, 2023 AND MARCH 31, 2022

Revenues:

The Company incurred \$6,000 loss in revenue for the quarter ended March 31, 2023 as compared to \$61,185 in revenue during the corresponding period in 2022.

Operating Expenses:

The Company incurred \$28,425 in operating expenses for the quarter ended March 31, 2023 as compared to \$31,151 in operating expenses during the corresponding period in 2022.

Income (loss) from operations:

The Company had a loss of \$34,425 from operations for the quarter ended March 31, 2023 as compared to \$61,185 in income from operations during the corresponding period in 2022.

Other income (expense)

The Company incurred no other income or expenses for the quarter ended March 31, 2023 as compared to \$720 in other expenses during the corresponding period in 2022.

Net income (loss):

The Company had a net loss of \$34,425 for the quarter ended March 31, 2023 as compared to \$60,465 in net income during the corresponding period in 2022.

CASH FLOWS

Net cash provided by operating activities for the quarter ended March 31, 2023 was negative of \$28,545 as compared to \$58,585 net cash provided from operating activities for the corresponding period in 2022.

Net cash provided by financing activities for the quarter ended March 31, 2023 was negative \$53,689 as compared to zero net cash provided from financing activities for the corresponding period in 2022.

NOTE 4. CASH AND CASH EQUIVALENTS

Cash and cash equivalents for the quarter ended March 31, 2023 was negative \$82,235 as compared to \$58,585 cash and cash equivalents for the corresponding period in 2022.

ITEM 5. LEGAL PROCEEDINGS.

None

NOTE 6. DEFAULTS ON SENIOR SECURITIES

None

NOTE 7. RELATED PARTY TRANSACTIONS

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

NOTE 8. GOING CONCERN UNCERTAINTY

As shown in the accompanying consolidated financial statements, the Company has accumulated a deficit of \$2,180,384 and total stockholders' equity was negative of \$86,293 as of March 31, 2023. Net cash flows in the quarter of March 31, 2023 remained weak compared to 2022. The Company continues to face uncertain conditions with respect to cash flows and create an uncertainty as to the Company's ability to continue as a going concern. The financial statements do not include any adjustments that might be necessary should the Company be unable to continue as a going concern. The management has taken action to generate sufficient cash to meet its operating needs through March 31, 2023 and beyond.

NOTE 9. SUBSEQUENT EVENTS

None

NOTE 10. OTHER INFORMATION.

None