Disclosure Statement Pursuant to the Pink Basic Disclosure Guidelines (Current Report)

Athena Bitcoin Global

1 SE 3rd AVE. SUITE 2740 MIAMI, FL 33131

312-690-4466 www.AthenaBitcoin.com info@athenabitcoin.com SIC 6099

Current Report

Date of Report (Date of earliest event reported): September 13, 2024

Matters Related to Accountants and Financial Statements

Changes in Company's Certifying Accountant.

On September 13, 2024, the Company engaged FGMK, LLC ("FGMK") to serve as the Company's independent registered public accounting firm for the fiscal years ended December 31, 2022, December 31, 2023 and December 31, 2024. The appointment of FGMK as the Company's independent registered public accounting firm was unanimously approved by the Company's Board of Directors on September 12, 2024. The engagement of FGMK follows the dismissal of the Company's previous independent registered public accounting firm, BF Borgers CPA PC effective as of May 3, 2024 in connection with the Securities and Exchange Commission's order as of the same date.

During the two most recent fiscal years ended December 31, 2023 and 2022 and through September 12, 2024, the date the Company approved FGMK as its independent registered public accounting firm, neither the Company nor anyone on behalf of the Company consulted FGMK regarding any accounting or auditing issues involving the Company, including (i) the application of accounting principles to a specified transaction, either completed or proposed, or the type of audit opinion that might be rendered on the Company's financial statements, or (ii) any matter that was the subject of a "disagreement" (as defined in Item 304(a)(1)(iv) of Regulation S-K of the Securities Exchange Act of 1934, as amended, or any "reportable event" (as defined in Item 304(a)(1)(v) of Regulation S-K).

The Company has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

ATHENA BITCOIN GLOBAL

Date: September 17, 2024 By: /s/ Matias Goldenhorn

Matias Goldenhorn

Chief Executive Officer