

Disclosure Statement Pursuant to the Pink Basic Disclosure Guidelines

WANDERPORT CORPORATION

2425 Olympic Blvd, Suite 4000W
Santa Monica, CA 90401
310.526.8720

www.wanderportcorp.com
info@wanderportcorp.com
SIC: 6799

Quarterly Report For the Period Ending: March 31, 2022 (the "Reporting Period")

As of March 31, 2022, the number of shares outstanding of our Common Stock was: 690,533,333

As of December 31, 2021, the number of shares outstanding of our Common Stock was: 690,533,333

As of December 31, 2020, the number of shares outstanding of our Common Stock was: 744,700,000

Indicate by check mark whether the company is a shell company (as defined in Rule 405 of the Securities Act of 1933 and Rule 12b-2 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:

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

Yes: No:

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.

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 organized on March 29, 2006 under the laws of the State of Delaware as Temtex Industries Inc. On January 8, 2007 Temtex Industries changed its name to Wanderport Corporation.

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

The Company's current standing is Active in the State of Delaware.

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

None

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

None

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

2425 Olympic Blvd, Suite 4000W
Santa Monica, CA 90401

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

Check box 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?

Yes: No:

If this issuer or any of its predecessors have been the subject of such proceedings, please provide additional details in the space below:

2) Security Information

Trading symbol: WDRP
Exact title and class of securities outstanding: Common
CUSIP: 93369T106
Par or stated value: \$0.001

Total shares authorized: 1,200,000,000 as of date: March 31, 2022
Total shares outstanding: 690,533,333 as of date: March 31, 2022
Number of shares in the Public Float²: 478,200,000 as of date: March 31, 2022
Total number of shareholders of record: 23 as of date: March 31, 2022

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

Trading symbol: _____
Exact title and class of securities outstanding: _____
CUSIP: _____
Par or stated value: _____
Total shares authorized: _____ as of date: _____
Total shares outstanding: _____ as of date: _____

Transfer Agent

Name: Issuer Direct Transfer Corporation, LLC
Phone: 919.481.4000
Email: info@issuerdirect.com
Address: 1981 Murray Holiday Road, Suite 100
Salt Lake City, UT 84117

Is the Transfer Agent registered under the Exchange Act?³ Yes: No:

3) Issuance History

The goal of this section is to provide disclosure with respect to each event that resulted in any direct 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

Check this box to indicate there were no changes to the number of outstanding shares within the past two completed fiscal years and any subsequent periods:

² "Public Float" shall mean the total number of unrestricted shares not held directly or indirectly by an officer, director, any person who is the beneficial owner of more than 10 percent of the total shares outstanding (a "control person"), or any affiliates thereof, or any immediate family members of officers, directors and control persons.

³ To be included in the Pink Current Information tier, the transfer agent must be registered under the Exchange Act.

Shares Outstanding as of Second Most Recent Fiscal Year End: <u>Opening Balance</u>			*Right-click the rows below and select "Insert" to add rows as needed.						
Date <u>Jan 1, 2020</u> Common: <u>744,700,000</u> Preferred: <u>0</u>									
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 (entities must have individual with voting / investment control disclosed).	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.
2/19/2021	Cancellation	54,166,667	Common			DMND, Inc. Robinson To		Restricted	_____
_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
Shares Outstanding on Date of This Report: <u>Ending Balance:</u>									
Date <u>Mar 31, 2022</u> Common: <u>690,533,333</u> Preferred: <u>0</u>									

Example: A company with a fiscal year end of December 31st, in addressing this item for its quarter ended June 30, 2021, would include any events that resulted in changes to any class of its outstanding shares from the period beginning on January 1, 2019 through June 30, 2021 pursuant to the tabular format above.

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

B. Debt Securities, Including Promissory and Convertible Notes

Use the chart and additional space below to list and describe all outstanding promissory notes, convertible notes, convertible debentures, or any other debt instruments that may be converted into a class of the issuer's equity securities.

Check this box if there are no outstanding promissory, convertible notes or debt arrangements:

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 (entities must have individual with voting / investment control disclosed).	Reason for Issuance (e.g. Loan, Services, etc.)
10/30/2018	\$174,500	\$174,500	\$0	4/30/2019	Convert to Common shares at \$0.004 per share	Advenpeak, LLC Keith Nguyen	<u>Loan</u>

2/14/2019	\$50,000	\$50,000	\$0	2/14/2020	Convert to Common shares at \$0.001 per share	Advenpeak, LLC Keith Nguyen	Loan
12/9/2019	\$56,929	\$50,000	\$6,929	12/9/2020	Convert to Common shares at \$0.001 per share, 6% APR	Xuan Tran	Loan
3/3/2020	\$23,483	\$21,900	\$1,583	3/3/2021	Convert to Common shares at \$0.001 per share, \$25K maximum draw, 6% APR	Advenpeak, LLC Keith Nguyen	Loan

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

4) Financial Statements

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

- U.S. GAAP
 IFRS

B. The financial statements for this reporting period were prepared by (name of individual)⁴:

Name: The Company and finalized by Keith Nguyen
Title: _____
Relationship to Issuer: Consultant

Provide the financial statements described below 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.

- C. Balance Sheet;
D. Statement of Income;
E. Statement of Cash Flows;
F. Statement of Retained Earnings (Statement of Changes in Stockholders' Equity)
G. Financial notes; and
H. Audit letter, if audited

You may either (i) attach/append the financial statements to this disclosure statement or (ii) file the financial statements through OTCIQ as a separate report using the appropriate report name for the applicable period end. ("Annual Report," "Quarterly Report" or "Interim Report").

If you choose to publish the financial statements in a separate report as described above, you must state in the accompanying disclosure statement that such financial statements are incorporated by reference. You may reference the document(s) containing the required financial statements by indicating the document name, period end date, and the date that it was posted to OTCIQ in the field below. Financial Statements must be compiled in one document.

The financial statements are incorporated herein by reference and located on page 11 of this quarterly report.

Financial statement information is considered current until the due date for the subsequent report (as set forth in the

⁴ The financial statements requested pursuant to this item must be prepared in accordance with US GAAP or IFRS by persons with sufficient financial skills.

qualifications section above). To remain qualified for Current Information, a company must post its Annual Report within 90 days from its fiscal year-end date and Quarterly Reports within 45 days of each fiscal quarter-end date.

5) Issuer's Business, Products and Services

The purpose of this section is to provide a clear description of the issuer's current operations. In answering this item, please include the following:

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

The Company is a manufacturer and distributor of consumer products that promote health and wellness. The Company's mission is to grow organically and externally via mergers and acquisitions to provide solutions to three main areas: nutrition, mental health and pain management.

In Q1 of 2021 the Company began to offer digital arts as non-fungible tokens (NFTs). The NFTs can be produced by collaborating with various artists or acquiring them from public NFT marketplaces.

The Company's current focus is NFTs, blockchain and metaverse related businesses.

- B. Please list any subsidiaries, parents, or affiliated companies.

The Company consists of a wholly owned subsidiary Wanderport Company, LLC.

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

The Company's product line consists of dietary supplements, coffees, teas and topicals. The coffees and teas are blended with healthy supplements such as hemp, lion's mane and turmeric to boost immunity and mental alertness. The products are offered under the Sapa Coffee and Tea and Crypto 9 Coffee brands.

The Company own a collection of NFTs. It also produce and resell NFTs on various marketplaces.

6) 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 headquarters is located at 2425 Olympic Blvd, Suite 4000W Santa Monica, CA 90401. The Company does not own or have any mortgages on these or any other facilities. As the business grows, there will be a requirement for additional space however, the nature and size of the space will be determined in the future.

7) Company Insiders (Officers, Directors, and Control Persons)

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.

Using the tabular format below, please provide information, as of the period end date of this report, regarding any person or entity owning 5% or more of any class of the issuer's securities, as well as any officer, and any director of the company, 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.**

Name of Officer/Director or Control Person	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	Note
Joseph O'Brien	Director	Irvine, CA	0			Joseph O'Brien
Miki Takeuchi	Interim CEO	Alhambra, CA	0			Miki Takeuchi
Liliana Vo	President	Pasadena, CA	0			Liliana Vo
Tran & Company Prosperous Law Group David Tran	5% Owner	Los Alamitos, CA	50,000,000	Common Restricted	7.24%	Tran & Company Prosperous Law Group David Tran
Transolutions Rachel Tran	5% Owner	Plano, TX	50,000,000	Common Restricted	7.24% (1)	Transolutions Rachel Tran
Symon Vong	5% Owner	Anaheim, CA	50,000,000	Common Restricted	7.24% (1)	Symon Vong

(1) 10,000,000 shares have been agreed to return to the Company for cancellation.

8) Legal/Disciplinary History

A. Please 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

9) Third Party Providers

Please provide the name, address, telephone number and email address of each of the following outside providers:

Securities Counsel

Name: Vic Devlaeminck
Firm: Vic Devlaeminck PC
Address 1: 10013 N.E. Hazel Dell Avenue, Suite 317
Address 2: Vancouver, WA 98685
Phone: 503.806.3533
Email: vic@vicdevlaeminck.com

Accountant or Auditor

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

Investor Relations

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

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) or consultant(s) or provided assistance or services to the issuer during the reporting period.

Name: _____
Firm: _____
Nature of Services: _____
Address 1: _____
Address 2: _____
Phone: _____
Email: _____

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, Miki Takeuchi, certify that:

1. I have reviewed this quarterly disclosure statement of Wanderport Corporation;
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.

May 15, 2022 [Date]

/s/ Miki Takeuchi [CEO's Signature]

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

Principal Financial Officer:

I, Miki Takeuchi certify that:

1. I have reviewed this quarterly disclosure statement of Wanderport Corporation;
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.

May 15, 2022 [Date]

/s/ Miki Takeuchi [CFO's Signature]

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

WANDERPORT CORPORATION
CONDENSED BALANCE SHEETS
(UNAUDITED)

	<u>For the Three Months Ended March 31, 2022</u>	<u>For the Period Ended December 31, 2021</u>
ASSETS		
Current assets		
Cash or equivalent	\$ 5,139	\$ 5,180
Patents, copyrights and trademarks	\$ 1,000	\$ 1,000
Accounts receivable	\$ -	\$ -
Inventory	\$ 5,271	\$ 5,982
Securities	\$ 175,000	\$ 112,500
Other current assets	\$ 100,950	\$ 100,950
Total current assets	<u>\$ 287,360</u>	<u>\$ 225,612</u>
Fixed assets	\$ 27,616	\$ 27,616
TOTAL ASSETS	<u><u>\$ 314,976</u></u>	<u><u>\$ 253,228</u></u>
LIABILITIES AND STOCKHOLDERS' EQUITY		
Current liabilities		
Accounts payable	\$ 429,050	\$ 429,050
Convertible promissory notes	\$ 304,912	\$ 303,848
Total current liabilities	<u>\$ 733,962</u>	<u>\$ 732,898</u>
TOTAL LIABILITIES	<u><u>\$ 733,962</u></u>	<u><u>\$ 732,898</u></u>
Stockholders' Deficit		
Common stock - \$0.001 par value, 1,200,000,000 shares authorized; 690,533,333 shares issued and outstanding	\$ 690,533	\$ 690,533
Additional paid-in capital	\$ 5,056,664	\$ 5,056,664
Other accumulated loss	\$ (867,686)	\$ (927,645)
Accumulated deficit	\$ (5,298,497)	\$ (5,299,222)
Total stockholders' equity	<u>\$ (418,986)</u>	<u>\$ (479,670)</u>
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY	<u><u>\$ 314,976</u></u>	<u><u>\$ 253,228</u></u>

The accompanying notes are an integral part of these condensed financial statements

WANDERPORT CORPORATION
CONDENSED STATEMENT OF OPERATIONS
(UNAUDITED)

	For the Three Months Ended	
	Mar 31, 2022	Mar 31, 2021
REVENUES		
Revenues	\$ 8,655	\$ 19,579
Cost of revenues	\$ 1,584	\$ 4,786
Gross profit	\$ 7,071	\$ 14,793
 OPERATING COSTS AND EXPENSES		
General & administrative expenses	\$ 6,346	\$ 23,651
Licenses and fees	\$ -	\$ -
TOTAL OPERATING COSTS AND EXPENSES	\$ 6,346	\$ 23,651
 NET INCOME	\$ 725	\$ (8,858)
Basic and diluted loss per common share	\$ 0.00	\$ (0.00)
Basic and diluted weighted average Common shares outstanding	690,533,333	690,533,333

The accompanying notes are an integral part of these condensed financial statements

WANDERPORT CORPORATION
CONDENSED STATEMENT OF CASH FLOWS
(UNAUDITED)

	For the Three Months Ended March 31, 2022	For the Three Months Ended March 31, 2021
OPERATING ACTIVITIES		
Net income (loss)	\$ 725	\$ (8,858)
Changes in operating assets and liabilities		
Accounts receivable	\$ -	\$ -
Accounts payable	\$ -	\$ 7,000
Other	\$ (1,830)	\$ 17,022
Net cash provided (used) by operating activities	<u>\$ (1,105)</u>	<u>\$ 15,164</u>
INVESTING ACTIVITIES		
Purchase of property and equipment	\$ -	\$ -
Net cash provided by investing activities	<u>\$ -</u>	<u>\$ -</u>
FINANCING ACTIVITIES		
Additional paid-in capital	\$ -	\$ -
Convertible debt	\$ 1,064	\$ (18,024)
Proceeds from issuing stock	\$ -	\$ -
Net cash provided (used) by financing activities	<u>\$ 1,064</u>	<u>\$ (18,024)</u>
Net change in cash	\$ (41)	\$ (2,860)
Cash balance at the beginning of the period	\$ 5,180	\$ 5,137
Cash balance at the end of the period	\$ 5,139	\$ 2,277

The accompanying notes are an integral part of these condensed financial statements

WANDERPORT CORPORATION
CONDENSED STATEMENT OF STOCKHOLDER'S EQUITY
(UNAUDITED)

	Common Stock		Preferred Stock		Additional Paid-in Capital	Other Accumulated Income (Loss)	Accumulated Deficit	Total Stockholder's Equity
	Shares	Amount	Shares	Amount				
Balance, December 31, 2021	690,533,333	\$ 690,533	0	\$ -	\$ 5,056,664	\$ (927,645)	\$ (5,299,222)	\$ (479,670)
Issuance for Debt Conversion	-	\$ -	-	\$ -	\$ -			
Stock-based Compensation	-	\$ -	-	\$ -	\$ -			
Net Loss							\$ 725	
Balance, March 31, 2022	<u>690,533,333</u>	<u>\$ 690,533</u>	<u>0</u>	<u>\$ -</u>	<u>\$ 5,056,664</u>	<u>\$ (867,686)</u>	<u>\$ (5,298,497)</u>	<u>\$ (418,986)</u>

The accompanying notes are an integral part of these condensed financial statements

Wanderport Corporation
Notes to Financial Statements
March 31, 2022
(Unaudited)

NOTE 1 - NATURE OF OPERATIONS

The Company is a manufacturer and distributor of consumer products that promote health and wellness. The Company's mission is to grow organically and externally via mergers and acquisitions to provide solutions to three main areas: nutrition, mental health and pain management.

In Q1 of 2021 the Company began to offer digital arts as non-fungible tokens (NFTs). The NFTs can be produced by collaborating with various artists or acquiring them from public NFT marketplaces.

The Company's current focus is NFTs, blockchain and metaverse related businesses.

The Company's product line consists of dietary supplements, coffees, teas and topicals. The coffees and teas are blended with healthy supplements such as hemp, lion's mane and turmeric to boost immunity and mental alertness. The products are offered under the Sapa Coffee and Tea and Crypto 9 Coffee brands.

The Company own a collection of NFTs. It also produce and resell NFTs on various marketplaces.

Accounting period

The Company has adopted an annual calendar accounting period of January 1st through December 31st.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES AND LIQUIDITY

Critical Accounting Policies

Our significant accounting policies are disclosed in the Notes to our Unaudited Financial Statements ended March 31, 2022 and December 31, 2021. Particular points of our policies require the application of management judgment in making estimates and assumptions that affect the amounts reported in the financial statements and disclosures made in the accompanying notes. Those estimates and assumptions are based on historical experience and various other factors deemed to be applicable and reasonable under the circumstances. The use of judgment in determining such estimates and assumptions is by nature, subject to a degree of uncertainty. Accordingly, actual results could differ from the estimates made and all is "subject to revision".

Basis of the Presentation

The accompanying unaudited condensed financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America by the Issuer and in the opinion of management, include all adjustments consisting only of normal recurring accruals considered necessary to present fairly the Company's financial position at March 31, 2022 and the results of operations for the year ended December 31, 2021. The preparation of financial statements in conformity with accounting principles generally accepted in United States of America requires

management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosures 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.

Unaudited Quarterly Report and Interim Financial Statements

The accompanying unaudited Quarterly Report has been prepared on a basis consistent with generally accepted accounting principles in the United States (“GAAP”) for quarterly or annual report information and pursuant to the rules of the Securities and Exchange Commission (SEC”). In the opinion of management, the accompanying unaudited financial statements reflect all adjustments, consisting of only normal and recurring adjustments, necessary for a fair presentation of the results of operations, financial position and cash flows for the periods presented. The results of operations for the periods presented are not necessarily indicative of the results expected for any future period.

Summary of Significant Accounting Policies

The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP).

Principle of Consolidation and Presentation

The accompanying financial statements include the accounts of Wanderport Company.

Use of estimates

The preparation of the accompanying financial statements in conformity with accounting principles generally accepted in the United States requires management to make certain estimates and assumptions that directly affect the results of reported assets, liabilities, revenue, and expenses. Actual results may differ from these estimates and could be subject to revision.

Revenue Recognition

The Company will recognize product revenue when persuasive evidence of an arrangement exists, delivery has occurred, the fee is fixed or determinable, and collection is probable. In instances where final acceptance of the product is specified by the customer, revenue is deferred until all acceptance criteria have been met. No provisions were established for estimated product returns and allowances based on the Company's historical experience. All orders are customized with substantial down payments. Products will be released upon receipt of the remaining funds.

All convertible notes payable were evaluated and determined not to be conventional convertible debt instruments and, therefore, because of certain terms and provisions including liquidating damages under the associated registration rights agreement the embedded conversion option was bifurcated and has been accounted for as a derivative liability instrument, therefore, classified as a liability on the balance sheet. The accounting guidance also requires that the conversion feature and warrants be recorded at fair value for each reporting period with changes in fair value recorded in the consolidated statements of operations.

Cash requirements in the next twelve months

Over the subsequent twelve months (2021-2022) Wanderport Corporation has identified several areas requiring capital. (1) Funding our continuing business development and working capital needs. (2) Additional efforts associated with investing in the Company's core activities. Please see LIQUIDITY AND CAPITAL RESOURCES AND FINANCE below for more information about our fund raising possibilities moving forward. More specifically, financing, if obtained, will be used to fund overhead, marketing and inventory. Funding could also be for the order process with letters of credit and the internal staff structure in the company and the establishment of larger headquarters; travel and sales. Since the establishment of the Company, Wanderport has adopted a strategy of growing the Company in a controlled manner to minimize spending and expenditures while using its own capital sources (i.e.: sales, officers' investment and private money). Wanderport may also use a portion of expected product sale net proceeds for the possible acquisition of additional businesses and technologies or the establishment of joint ventures that are complementary to our current or future business. We cannot be certain that we will complete any acquisition or joint venture or, that if completed, any acquisition or joint venture will be successful. We cannot be certain that we will be able to obtain financing to attain the goals and enhancements discussed above.

Liquidity and Capital Resources and Finance

There may be a possibility but not a certainty of offering common shares in a SEC Regulation A private placement offering at some point within 2021 or 2022. Additional financing may be raised through either shareholder rights offerings, secondary offerings that consist of private individuals and institutions (otherwise known as PIPE's; Private Equity into Public Entity), conversion of debt to equity and or issuing options or warrants. This may or may not occur during this calendar fiscal year. This could provide financing required to repay debt and/or grow operations at the planned rate. There is no assurance the Company will be able to raise any of the funds required to finance the expansion of our business either in this or any other period.

Net Loss per Share

Basic net loss per share includes no dilution and is computed by dividing net loss available to common shareholders by the weighted average number of common stock outstanding for the period. Diluted net loss per share does not differ from basic net loss per share since potential shares of common stock are anti-dilutive for all periods presented.

Management does not believe there would have been a material effect on the accompanying financial statements had any recently issued, but not yet effective, accounting standards been adopted in the current period.

Off-Balance Sheet Arrangements

As of the date of this report, the Company has no off-balance sheets arrangements

Accrued Expenses

None

Furniture and Leasehold Improvements

Furniture and leasehold improvement are recorded at cost. Maintenance and repair cost are expenses as incurred. Depreciation is provided using 20% per year.

Property and equipment

The Company does not own property. The Company owns several coffee related pieces of equipment.

Equipment

Equipment, if and when procured, will be recorded at cost. Maintenance and repair cost will be expensed as incurred. Depreciation will be at 20% per year.

Inventories

Inventories, which would include products and overhead, will be stated at the lower of cost (first in, first out) or market (net realizable value).

Income Taxes

Income tax expense is based on pretax financial accounting income. Deferred tax assets and liabilities are recognized for the expected tax consequences of temporary differences between the tax bases of assets and liabilities and their reported amounts. The Company records a valuation allowance to reduced deferred tax assets to the amount that is believed more likely than not to be realized.

NOTE 3 – GOING CONCERN

The accompanying financial statements have been prepared assuming that the Company will continue as a going concern. The Company had a net income for the three months ended March 31, 2022 of \$725. The Company's continuation as a going concern is dependent on its ability to meet its obligations, to obtain additional financing as may be required and ultimately to attain profitability. These financial statements do not include any adjustments that might result from the outcome of this uncertainty.

To successfully grow the business, the Company must decrease losses, improve its cash position, establish its revenue base, and succeed in its ability to raise additional capital through a combination of primarily public or private equity offering.

As of March 31, 2022 the Company had current and total liabilities of \$733,962 compared to current and total liabilities of \$732,898 at December 31, 2021. At March 31, 2022 total assets were \$314,976 of which \$5,139 were liquid assets (cash or equivalent) compared to the period ended December 31, 2021 where total assets were \$253,228 of which \$5,180 were liquid assets (cash or equivalent). At the three months ended March 31, 2022, the Company has an accumulated income of \$725 and has an accumulated deficit of \$5,298,497 compared to an accumulated loss of \$8,858 for the three months ended March 31, 2021 and an accumulated deficit of \$5,299,222 at December 31, 2021.

NOTE 4 – SUBSEQUENT EVENTS

None

NOTE 5 – RECENTLY ISSUED ACCOUNTING STANDARDS

Management does not believe that any recently issued but not yet adopted accounting standards will have a material effect on the Company's results of operations or on the reported amounts of its assets and liabilities upon adoption.

NOTE 6 – SHAREHOLDERS' EQUITY

The Company is authorized to issue 1,200,000,000 shares of Common stock. As of March 31, 2022, there were 690,533,333 shares of Common stock issued and outstanding. To improve the balance sheet and shareholder's equity, the Company is working to cancel certain shares and debts.