

Disclosure Statement Pursuant to the Pink Basic Disclosure Guidelines

VOICE ASSIST, INC.

Raoul Wallenberg St 20
Tel Aviv, 6971916, Israel

gkabazo@gmail.com

SIC Code: 4813

Quarterly Report **For the period ending: June 30, 2024** **(the "Reporting Period")**

Outstanding Shares

The number of shares outstanding of our Common Stock was:

240,940,460 as of **June 30, 2024**

240,940,460 as of **December 31, 2023**

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:

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.

Current name Voice Assist, Inc. From 9/29/2010 to Present **Formerly known as Musician's Exchange From 2/4/2008 to 9/29/2010**

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.

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):

February 4, 2008 – Nevada (Active)

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:

Raoul Wallenberg St 20, Tel Aviv, 6971916, Israel

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:

Raoul Wallenberg St 20, Tel Aviv, 6971916, Israel

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:

Not Applicable

2) Security Information

Transfer Agent

Name: **Securities Transfer Corporation,**
Phone: **+1 469-633-0101**
Email: **info@stctransfer.com**
Address: **2901 N. Dallas Parkway, Suite 380, Plano, TX 75093**

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>VSST</u>
Exact title and class of securities outstanding:	<u>Common Stock</u>
CUSIP:	<u>92863D104</u>
Par or stated value:	<u>0.001</u>
Total shares authorized:	<u>490,000,000</u> as of date: <u>June 30, 2024</u>
Total shares outstanding:	<u>240,940,460</u> as of date: <u>June 30, 2024</u>
Total number of shareholders of record:	<u>106</u> as of date: <u>June 30, 2024</u>

All additional class(es) of publicly quoted or traded securities (if any): **NONE**

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.

Exact title and class of the security:	<u>Series V Preferred Stock</u>
CUSIP (if applicable):	<u>NA</u>
Par or stated value:	<u>0.001</u>
Total shares authorized:	<u>2,000</u> as of date: <u>June 30, 2024</u>
Total shares outstanding (if applicable):	<u>2,000</u> as of date: <u>June 30, 2024</u>
Total number of shareholders of record:	<u>9</u>

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.**

Holder of Common stock shall be entitled to one vote for each share of stock owned by him/her.

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

The holder of Series V Preferred Stock shall not be entitled to receive any dividends except as may be declared by the Board of Directors and shall be in the priority position during the assets distribution in the event of company winding up or dissolution. The holder is entitled to cast 1,000,000 votes for every one series V Preferred Shares held.

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

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>12-31-2021</u> Common: <u>240,940,460</u> Preferred: <u>2,000</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 (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.
20/12/2022	Transfer	21,666,667	Common Stock	\$0.0016	No	RBK Brands Ltd (Ronen Fatal)	Change of Control	Restricted	Rule 144
20/12/2022	Transfer	21,666,667	Common Stock	\$0.0016	No	L.I.A. Pure Capital Ltd. (Kfir Silberman)	Change of Control	Restricted	Rule 144
20/12/2022	Transfer	21,666,667	Common Stock	\$0.0016	No	Orly Aharonson	Change of Control	Restricted	Rule 144
20/12/2022	Transfer	21,666,667	Common Stock	\$0.0016	No	Yarden Cohen	Change of Control	Restricted	Rule 144
20/12/2022	Transfer	21,666,667	Common Stock	\$0.0016	No	Dana Cohen	Change of Control	Restricted	Rule 144
20/12/2022	Transfer	21,666,667	Common Stock	\$0.0016	No	Avner Cohen	Change of Control	Restricted	Rule 144
20/12/2022	Transfer	21,666,667	Common Stock	\$0.0016	No	Frida Liberman	Change of Control	Restricted	Rule 144
20/12/2022	Transfer	21,666,667	Common Stock	\$0.0016	No	Lihie Krasney	Change of Control	Restricted	Rule 144
20/12/2022	Transfer	21,666,667	Common Stock	\$0.0016	No	Lavi Krasney	Change of Control	Restricted	Rule 144
20/12/2022	Transfer	222	Series V Preferred Stock	\$0.0016	No	RBK Brands Ltd	Change of Control	Restricted	Exemptionon Section4(a)(2)
20/12/2022	Transfer	222	Series V Preferred Stock	\$0.0016	No	L.I.A. Pure Capital Ltd.	Change of Control	Restricted	Exemptionon Section4(a)(2)
20/12/2022	Transfer	222	Series V Preferred Stock	\$0.0016	No	Orly Aharonson	Change of Control	Restricted	Exemptionon Section4(a)(2)

_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____

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

NONE

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”)

The Company was incorporated in the State of Nevada on February 4, 2008 under the name Musician’s Exchange. On September 29, 2010, the Company changed its name to Voice Assist, Inc., its current name. The company originally was focused on the use of voice commands to text, email, tweet, post, call, retrieve messages, manage communications and interact with CRM services by allowing them to read / write to databases by voice. We are currently considering the completion and distribution of a music composition app. In addition, the company also holds an option to purchase 3 placer gold mining claims in the Spring Valley Mining District, Pershing County, Nevada.

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

NONE

C. Describe the issuers’ principal products or services.

The company originally was focused on the use of voice commands to text, email, tweet, post, call, retrieve messages, manage communications and interact with CRM services by allowing them to read / write to databases by voice. We are currently considering the completion and distribution of a music composition app. In addition, the company also holds an option to purchase 3 placer gold mining claims in the Spring Valley Mining District, Pershing County, Nevada.

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.

None

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
Gabi Kabazo	CEO/CFO	Vancouver, Canada	NONE	N/A	N/A	N/A
RBK Brands Ltd	Owner of more than 5%	Ramat Gan, Israel	21,666,667 / 222	CS1 / Preferred V Series	9% / 11%	Ronen Fatal Rokach 112 Ramat Gan Israel
L.I.A. Pure Capital Ltd.	Owner of more than 5%	Tel Aviv, Israel	21,666,667 / 222	CS1 / Preferred V Series	9% / 11%	Kfir Silberman Aba Achi Meir 9, Ramat Gan Israel
Orly Aharonson	Owner of more than 5%	Tel Aviv, Israel	21,666,667 / 222	CS1 / Preferred V Series	9% / 11%	N/A
Yarden Cohen	Owner of more than 5%	Tel Aviv-Yafo, Israel	21,666,667 / 222	CS1 / Preferred V Series	9% / 11%	N/A
Dana Cohen	Owner of more than 5%	Tel Aviv-Yafo, Israel	21,666,667 / 222	CS1 / Preferred V Series	9% / 11%	N/A
Avner Cohen	Owner of more than 5%	Tel Aviv-Yafo, Israel	21,666,667 / 222	CS1 / Preferred V Series	9% / 11%	N/A
Frida Liberman	Owner of more than 5%	Tel Aviv, Israel	21,666,667 / 222	CS1 / Preferred V Series	9% / 11%	N/A
Lihie Krasney	Owner of more than 5%	Tel Aviv, Israel	21,666,667 / 222	CS1 / Preferred V Series	9% / 11%	N/A
Lavi Krasney	Owner of more than 5%	Tel Aviv, Israel	21,666,667 / 224	CS1 / Preferred V Series	9% / 11%	N/A

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);

NONE

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;

NONE

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

NONE

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.

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 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.

NONE

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: **Paul Goodman, Esq.**
Firm: **Cyruli Shanks & Zizmor LLP**
Address 1: **420 Lexington Avenue, Suite 2320, New York, NY 10170**
Address 2:
Phone: **347-379-4627**
Email: **pgoodman@cszlaw.com**

Accountant or Auditor

Name: **Gabi Kabazo**
Firm: **Miga Consulting Ltd.**
Address 1: **2264E 11th Avenue, Vancouver**
Address 2: **BC, Canada**
Phone: **1-604-8336820**
Email: **gkabazo@gmail.com**

Investor Relations

Name: **N/A**
Firm: _____
Address 1: _____
Address 2: _____
Phone: _____
Email: _____

All other means of Investor Communication:

Twitter: _____
Discord: _____
LinkedIn _____
Facebook: _____
[Other] _____

Other Service Providers

Provide the name of any other service provider(s) that **that assisted, advised, prepared, or provided information with respect to this disclosure statement**. This includes counsel, broker-dealer(s), advisor(s), consultant(s) or any entity/individual that provided assistance or services to the issuer during the reporting period.

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

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: Gabi Kabazo
Title: CFO
Relationship to Issuer: CFO

Describe the qualifications of the person or persons who prepared the financial statements: CPA & BA in Accounting & Economics

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

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, Gabi Kabazo certify that:

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.

1. I have reviewed this quarterly disclosure statement as of June 30, 2024 of Voice Assist 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.

July 18, 2024

/s/ Gabi Kabazo - CEO

Principal Financial Officer:

I, Gabi Kabazo certify that:

1. I have reviewed this quarterly disclosure statement as of June 30, 2024 of Voice Assist 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.

July 18, 2024

/s/ Gabi Kabazo - Director / President /CFO / Secretary

VOICE ASSIST, INC.

**QUARTERLY CONDENSED FINANCIAL STATEMENTS
(UNAUDITED)**

For the Six Months Ended JUNE 30, 2024

VOICE ASSIST, INC.
BALANCE SHEETS
(Unaudited)

	June 30, 2024	December 31, 2023
ASSETS		
Current Assets		
Cash and cash equivalents	\$ -	\$ -
Total Current Assets	-	-
Total Assets	\$ -	\$ -
 LIABILITIES AND STOCKHOLDERS' DEFICIT		
Current liabilities		
Accounts payable and accrued liabilities	11	11
Due to Related Parties	70,185	65,305
Total current liabilities	\$ 70,196	\$ 65,316
 Stockholders' deficit		
Preferred Stock, Series A, \$0.001 par value, 1 share authorized. None issued and outstanding as at June 30, 2023 and December 31, 2022, respectively.	-	-
Preferred Stock, Series V, \$0.001 par value, 2,000 shares authorize. 2,000 shares issued and outstanding as at June 30, 2023 and December 31, 2022, respectively	2	2
Common Stock, \$0.001 par value, 490,000,000 and 250,000,000 shares authorized as of June 30, 2023 and December 31, 2022 respectively. 240,940,460 shares issued and outstanding, at June 30, 2023 and December 31, 2022, respectively	240,940	240,940
Stock Payable	1	1
Additional paid in capital	26,481,373	26,481,373
Accumulated deficit	(26,792,512)	(26,787,632)
Total stockholders' deficit	(70,196)	(65,316)
Total liabilities and stockholders' deficit	\$ -	\$ -

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

VOICE ASSIST, INC.
STATEMENT OF OPERATIONS
(Unaudited)

For the	Three months ended June 30		Six months ended June 30	
	2024	2023	2024	2023
Revenue	\$ -	\$ -	\$ -	\$ -
Cost of Revenue	-	-	-	-
Gross Margin	-	-	-	-
Operating expenses				
Professional fees	1,100	4,655	4,880	8,255
Total operating expenses	1,100	4,655	4,880	8,255
Net operating loss	\$ (1,100)	\$ (4,655)	\$ (4,880)	\$ (14,835)
Other expenses (income)	-	-	-	-
Net Loss	\$ (1,100)	\$ (4,655)	\$ (4,880)	\$ (8,255)
Loss per common shares – basic and diluted	\$ (0.00)	\$ (0.00)	\$ (0.00)	\$ (0.00)
Weighted average shares outstanding – basic and diluted	240,940,460	240,940,460	240,940,460	240,940,460

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

VOICE ASSIST, INC.
STATEMENT OF CHANGES IN STOCKHOLDERS' EQUITY (DEFICIT)
FOR THE SIX MONTHS ENDED JUNE 30, 2024 AND 2023
(Unaudited)

	Common Stock		Series V Preferred Stock		Additional Paid in Capital	Stock Payable	Accumulated Deficit	Total
	Shares	Amount	Shares	Amount				
Balance December 31, 2022	240,940,460	\$ 240,940	2,000	\$ 2	\$26,481,373	\$ 1	\$(26,764,577)	\$(42,261)
Net loss for the six months ended June 30, 2023							(8,255)	(8,255)
Balance June 30, 2023	<u>240,940,460</u>	<u>240,940</u>	<u>2,000</u>	<u>2</u>	<u>26,481,373</u>	<u>1</u>	<u>(26,772,832)</u>	<u>(50,516)</u>
Balance December 31, 2023	240,940,460	\$ 240,940	2,000	\$ 2	\$26,481,373	\$ 1	\$(26,787,632)	\$(65,316)
Net loss for the six months ended June 30, 2024	-	-	-	-	-	-	(4,880)	(4,880)
Balance June 30, 2024	<u>240,940,460</u>	<u>240,940</u>	<u>2,000</u>	<u>2</u>	<u>26,481,373</u>	<u>1</u>	<u>(26,792,512)</u>	<u>(70,196)</u>

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

VOICE ASSIST, INC.
STATEMENT OF CASH FLOWS
FOR THE SIX MONTHS ENDED JUNE 30, 2024 AND 2023
(Unaudited)

	JUNE 30, 2024	JUNE 30, 2023
Cash flows from operating activities		
Net loss	\$ (4,880)	\$ (8,255)
Adjustments to reconcile net loss to net cash used in operating activities:		
Changes in operating assets and liabilities:		
Accounts payable and accrued liabilities	-	-
Net cash used in operating activities	(4,880)	(8,255)
Cash flows from investing activities	-	-
Net cash used in investing activities	-	-
Cash flows from financing activities		
Proceeds from related party	4,880	8,255
Net cash provided by financing activities	4,880	8,255
Net change in cash	-	-
Cash at beginning of period	-	-
Cash at end of period	-	-
Supplemental cash flows disclosures:		
Cash paid for interest	-	-
Cash paid for income taxes	-	-
Non-cash Financing Disclosure:		
Issuance of common stock for debt forgiveness	\$ -	\$ -

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

VOICE ASSIST, INC.
NOTES TO UNAUDITED FINANCIAL STATEMENTS
FOR THE SIX MONTHS ENDED JUNE 30, 2024

1. ORGANIZATION AND BUSINESS BACKGROUND

Voice Assist, Inc. (the “Company”) was incorporated in the State of Nevada on February 4, 2008 under the name Musician’s Exchange. On September 29, 2010, the Company changed its name to Voice Assist, Inc., its current name. The company originally was focused on the use of voice commands to text, email, tweet, post, call, retrieve messages, manage communications and interact with CRM services by allowing them to read / write to databases by voice. We are currently considering the completion and distribution of a music composition app. In addition, the company also holds an option to purchase 3 placer gold mining claims in the Spring Valley Mining District, Pershing County, Nevada.

2. GOING CONCERN

These unaudited financial statements have been prepared on a going concern basis, which implies that the Company will continue to realize its assets and discharge its liabilities in the normal course of business. The Company has generated no revenues to date and has never paid any dividends and is unlikely to pay dividends or generate significant earnings in the immediate or foreseeable future. As of June 30, 2024, the Company had minimal revenue and an accumulated deficit of \$26,792,512. The continuation of the Company as a going concern is dependent upon the continued financial support from its shareholders, the ability to raise equity or debt financing, and the attainment of profitable operations from the Company's future business. These factors raise substantial doubt regarding the Company's ability to continue as a going concern for a period of one year from the issuance of these consolidated financial statements. These financial statements do not include any adjustments to the recoverability and classification of recorded asset amounts and classification of liabilities that might be necessary should the Company be unable to continue as a going concern.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

These accompanying unaudited financial statements have been prepared in accordance with generally accepted accounting principles in the United States of America (“US GAAP”).

Use of estimates

The preparation of the financial statements in conformity with US 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 dates of the financial statements and the reported amounts of revenue and expenses during the reporting periods. Actual results could differ from those estimates.

These estimates and assumptions include valuing equity securities issued in share-based payment arrangements (if any), determining the fair value of our common stock, deferred taxes and related valuation allowances. Certain estimates could be affected by external conditions, including those unique to our industry, and general economic conditions. It is possible that these external factors could have an effect on our estimates that could cause actual results to differ from our estimates. We re-evaluate all of our accounting estimates at least quarterly based on these conditions and record adjustments when necessary.

VOICE ASSIST, INC.
NOTES TO UNAUDITED FINANCIAL STATEMENTS
FOR THE SIX MONTHS ENDED JUNE 30, 2024

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES CONTINUED...

Accounts receivable and allowance for doubtful accounts

Accounts receivable consists of amounts due from customers. The Company extends unsecured credit to its customers in the ordinary course of business but mitigates the associated risks by performing credit checks and actively pursuing past due accounts. An allowance for doubtful accounts is established and determined based on management's assessment of known requirements, aging of receivables, payment history, the customer's current credit worthiness and the economic environment.

Inventories

Inventories include direct materials, labor and factory overhead and are stated at lower of cost or market value, cost being determined on a first-in, first-out basis. The Company periodically reviews historical sales activity to determine excess, slow-moving items and potentially obsolete items and also evaluates the impact of any anticipated changes in future demand. The Company provides inventory allowances based on excess and obsolete inventories.

Property, plant and equipment

Property, plant and equipment are stated at cost less accumulated depreciation and accumulated impairment losses, if any. Depreciation is calculated on the straight-line basis over the following expected useful lives from the date on which they become fully operational and after taking into account their estimated residual values. Property, plant and equipment are depreciated over their estimated useful lives as follows:

Depreciable life

Buildings	6-50
years Plant and machinery	10 years
Office equipment	7 years
Motor vehicles	7 years
Computer equipment	3 years

Impairment of Long-lived Assets

The Company reviews long-lived assets for impairment when circumstances indicate the carrying amount of an asset may not be recoverable based on the undiscounted future cash flows of the asset. If the carrying amount of the asset is determined not to be recoverable, a write-down to fair value is recorded. Fair values are determined based on quoted market values, discounted cash flows, or external appraisals, as applicable. The Company reviews long-lived assets for impairment at the individual asset or the asset group level for which the lowest level of independent cash flows can be identified.

Basic and diluted earnings per share

Basic earnings per share are based on the weighted-average number of shares of common stock outstanding. Diluted Earnings per share is based on the weighted-average number of shares of common stock outstanding adjusted for the effects of common stock that may be issued as a result of the following types of potentially dilutive instruments:

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3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES CONTINUED...

Warrants,
Employee stock options, and
Other equity awards, which include long-term incentive awards.

The FASB ASC Topic 260, Earnings per Share, requires the Company to include additional shares in the computation of earnings per share, assuming dilution. Diluted earnings per share are based on the assumption that all dilutive options were converted or exercised. Dilution is computed by applying the treasury stock method. Under this method, options are assumed to be exercised at the time of issuance, and as if funds obtained thereby were used to purchase common stock at the average market price during the period. The Company has not issued warrants or entered into any agreements requiring the Company to do so at a future date. Therefore, dilutive and basic losses per common share are equal.

Deferred income taxes

We use the asset and liability method of accounting for income taxes in accordance with ASC Topic 740, "Income Taxes." Under this method, income tax expense is recognized for the amount of: (i) taxes payable or refundable for the current year and (ii) deferred tax consequences of temporary differences resulting from matters that have been recognized in an entity's financial statements or tax returns. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. The effect on deferred tax assets and liabilities of a change in tax rates is recognized in the results of operations in the period that includes the enactment date. A valuation allowance is provided to reduce the deferred tax assets reported if based on the weight of the available positive and negative evidence, it is more likely than not some portion or all of the deferred tax assets will not be realized.

ASC Topic 740.10.30 clarifies the accounting for uncertainty in income taxes recognized in an enterprise's financial statements and prescribes a recognition threshold and measurement attribute for the financial statement recognition and measurement of a tax position taken or expected to be taken in a tax return. ASC Topic 740.10.40 provides guidance on derecognition, classification, interest and penalties, accounting in interim periods, disclosure, and transition. We have no material uncertain tax positions for any of the reporting periods presented.

Stock-Based Compensation

We recognize compensation expense for stock-based compensation in accordance with ASC Topic 718. For employee stock-based awards, we calculate the fair value of the award on the date of grant using the Black-Scholes method for stock options and the quoted price of our common stock for unrestricted shares; the expense is recognized over the service period for awards expected to vest. For non-employee stock-based awards, we calculate the fair value of the award on the date of grant in the same manner as employee awards, however, the awards are revalued at the end of each reporting period and the pro rata compensation expense is adjusted accordingly until such time the non-employee award is fully vested, at which time the total compensation recognized to date equals the fair value of the stock-based award as calculated on the measurement date, which is the date at which the award recipient's performance is complete. The estimation of stock-based awards that will ultimately vest requires judgment, and to the extent actual results or updated estimates differ from original estimates, such amounts are recorded as a cumulative adjustment in the period estimates are revised. We consider many factors when estimating expected forfeitures, including types of awards, employee class, and historical experience.

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NOTES TO UNAUDITED FINANCIAL STATEMENTS
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3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES CONTINUED...

Fair value of financial instruments

The Company applies fair value accounting for all financial assets and liabilities and non-financial assets and liabilities that are recognized or disclosed at fair value in the financial statements on a recurring basis. The Company defines fair value as the price that would be received from selling an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. When determining the fair value measurements for assets and liabilities, which are required to be recorded at fair value, the Company considers the principal or most advantageous market in which the Company would transact and the market-based risk measurements or assumptions that market participants would use in pricing the asset or liability, such as risks inherent in valuation techniques, transfer restrictions and credit risk. Fair value is estimated by applying the following hierarchy, which prioritizes the inputs used to measure fair value into three levels and bases the categorization within the hierarchy upon the lowest level of input that is available and significant to the fair value measurement:

Level 1 – Quoted prices in active markets for identical assets or liabilities.

Level 2 – Observable inputs other than quoted prices in active markets for identical assets and liabilities, quoted prices for identical or similar assets or liabilities in inactive markets, or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities.

Level 3 – Inputs that are generally unobservable and typically reflect management’s estimate of assumptions that market participants would use in pricing the asset or liability.

The Company’s valuation techniques used to measure the fair value of money market funds and certain marketable equity securities were derived from quoted prices in active markets for identical assets or liabilities. The valuation techniques used to measure the fair value of all other financial instruments, all of which have counterparties with high credit ratings, were valued based on quoted market prices or model driven valuations using significant inputs derived from or corroborated by observable market data. In accordance with the fair value accounting requirements, companies may choose to measure eligible financial instruments and certain other items at fair value. The Company has not elected the fair value option for any eligible financial instruments.

Recent Accounting Pronouncements

Recent accounting pronouncements issued by the FASB (including its Emerging Issues Task Force), the AICPA, and the SEC did not, or are not believed by management to, have a material impact on the Company’s present or future financial statements.

NOTE 4 – DUE TO RELATED PARTY

Related party payables are accumulated operating expenses paid by shareholders on-behalf of the company. Outstanding balances as of June 30, 2024 and December 31, 2023 are \$70,185 and \$65,305 respectively.

NOTE 5 – STOCKHOLDERS’ EQUITY

During the year ended December 31, 2022, Company changed its common stock authorized capital from 250,000,000 to 490,000,000. Authorized capital limit was increased in order to enhance equity volume as well as to strengthen equity structure.

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NOTES TO UNAUDITED FINANCIAL STATEMENTS
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NOTE 5 – STOCKHOLDERS’ EQUITY CONTINUED...

Preferred Stock, Series A, no shares or outstanding as at June 30, 2024 and December 31, 2023, respectively.

Preferred Stock, Series V, shares issued and outstanding as at June 30, 2024 and December 31, 2023 were 2000.

As of June 30, 2024 and December 31, 2023, common shares issued and outstanding were 240,940,460.

NOTE 6– SUBSEQUENT EVENTS

The Company evaluated all other events or transactions that occurred after June 30, 2024, through the date of this filing. The Company determined that it does not have any other subsequent event requiring recording or disclosure in the financial statements for the period ended June 30, 2024.