WINNERS, INC.
1180 North Center Drive
Suite 100#1079
Las Vegas, NV., 89144
805-341-2631
www.winnersinc.us
HQ@winnersinc.us

Quarterly Report

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

Outstanding Shares

The number of shares outstanding of our Common Stock was:

187,517,857 as of June 30th , 2024 *(Current Reporting Period Date or More Recent Date)*
187,517,857as of December 31st, 2023 *(Most Recent Completed Fiscal Year End)*

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 Control[4] of the company has occurred during this reporting period:

Yes: ☐ No: ☒

[4] "Change in Control" shall mean any events resulting in:

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

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

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

August 10, 2007, Issuer was formed under the name Plantation Development, Inc. the Board authorized a name change on September 28, 2012 to Baroma, Inc. (OTC: BRMA) on November 15, 2015 the Board subsequently changed Issuer's name to GoooGreen, Inc. (OTC: GOOO). December 2, 2020, the State of Nevada approved the change of Issuer's name to Winners Inc. (OTC: WNRS)

Current State and Date of Incorporation or Registration:

Issuer was incorporated on August 10, 2007, in the State of Nevada and remains under such jurisdiction.

Standing in this jurisdiction: (e.g. active, default, inactive):

Issuer is listed as "Active" with all filings current by the Secretary of State of Nevada.

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

n/a

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

n/a

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

n/a

Address of the issuer's principal executive office:

1180 North Center Drive, Ste 100#1079, Las Vegas, NV. 89144

Address of the issuer's principal place of business:
☒ *Check if principal executive office and principal place of business are the same address:*

Has the issuer or any of its predecessors been in bankruptcy, receivership, or any similar proceeding in the past five years?

No: ☒ Yes: ☐ If Yes, provide additional details below:

2) Security Information

Transfer Agent

Name: Standard Registrar & Transfer Company, Inc.
Phone: 801-571-8844
Email: Amy@standardregistrar.com
Address: 440 East 400 South, Ste 200, Salt Lake City, UT., 84111

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:	WNRS	
Exact title and class of securities outstanding:	Common	
CUSIP:	97478A106	
Par or stated value:	.001	
Total shares authorized:	4,000,000,000	as of date: June 30th, 2024,
Total shares outstanding:	187,517,857	as of date: June 30th, 2024,
Total number of shareholders of record:	150	as of date: June 30th, 2024,

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

n/a

Other classes of authorized or outstanding equity securities that do not have a trading symbol:

The goal of this section is to provide a clear understanding of the share information for its other classes of authorized or outstanding equity securities (e.g., preferred shares that do not have a trading symbol). Use the fields below to provide the information, as applicable, for all other authorized or outstanding equity securities.

Exact title and class of the security:	Series A Convertible Preferred Stock	
Par or stated value:	.001	
Total shares authorized:	25,000,000	as of date: June 30th, 2024,
Total shares outstanding:	8,000,008	as of date: June 30th, 2024,
Total number of shareholders of record:	26	as of date: June 30th, 2024,

Please provide the above-referenced information for all other classes of 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.**

   The shares of common stock are entitled to One Vote per Share

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

   The shares of Series A Convertible Preferred Stock shall vote on all matters as a class with the holders of Common Stock and each share of Series A Convertible Preferred Stock shall be entitled to the number of votes per share equal to the Conversion Rate. The Conversion Rate shall be 100 shares of Common Stock for each share of Series A Convertible Preferred Stock.

3. **Describe any other material rights of common or preferred stockholders.**

   n/a

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.**

n/a

3) Issuance History

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

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

A. Changes to the Number of Outstanding Shares for the two most recently completed fiscal years and any subsequent period.

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

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

Shares Outstanding as of Second Most Recent Fiscal Year End: Opening Balance Date December 31, 2021 Common: 280,090,934 Preferred A: 9,000,000	*Right-click the rows below and select "Insert" to add rows as needed.

03/10/2022	Cancellation	500,000	Preferred "A"	$.010	No	Panza Family Trust Nicholas Panza Trustee	Services	Restricted	4(A)2 & Rule 506
03/15/2022	Issuance	227,052	Common	$0.04	No	Strategic Innovations First, Brad Listerman CEO	Services	Restricted	4(A)2 & Rule 506
04/01/2022	Cancellation	41,666	Preferred "A"	$.010	No	Panza Family Trust - Nicholas Panza Trustee	Services	Restricted	4(A)2 & Rule 506
04/01/2022	Cancellation	41,666	Preferred "A"	$.010	No	Panza Family Trust - Nicholas Panza Trustee	Services	Restricted	4(A)2 & Rule 506
04/11/2922	Issuance	5,000,000	Common	.01	No	Boot Capital, LLC. – Pete Rosten	Cash	Unrestricted	Reg A
04/14/2022	Issuance	420,000	Common	.01	No	Brian Baldinger	Services	Restricted	4(A)2 & Rule 506
04/14/2022	Issuance	2,100,000	Common	.01	No	Richard Sean Salisbury	Services	Restricted	4(A)2 & Rule 506
04/26/2022	Issuance	5,000,000	Common	.01	No	Quick Capital, LLC. – Eilon Natan	Cash	Unrestricted	Reg A

05/01/2022	Cancellation	41,666	Preferred "A"	.10	No	Panza Family Trust - Nicholas Panza Trustee	Services	Unrestricted	4(A)2 & Rule 506
05/24/2022	Issuance	52,448	Common	.0572	No	Strategic Innovations First, Inc. – Brad Listerman	Services	Restricted	4(A)2 & Rule 506
05/24/2022	Issuance	57,803	Common	.0519	No	Strategic Innovations First, Inc. – Brad Listerman	Services	Restricted	4(A)2 & Rule 506
05/24/2022	Issuance	46,154	Common	.0650	No	Strategic Innovations First, Inc. – Brad Listerman	Services	Restricted	4(A)2 & Rule 506
05/24/2022	Issuance	53,957	Common	.0556	No	Strategic Innovations First, Inc.- Brad Listerman	Services	Restricted	4(A)2 & Rule 506
05/24/2022	Issuance	54,845	Common	.0547	No	Strategic Innovations First, Inc. – Brad Listerman	Services	Restricted	4(A)2 & Rule 506
05/24/2022	Issuance	57,471	Common	.0522	No	Strategic Innovations First, Inc. – Brad Listerman	Services	Restricted	4(A)2 & Rule 506
05/24/2022	Issuance	180,723	Common	.0166	No	Strategic Innovations First, Inc. – Brad Listerman	Services	Restricted	4(A)2 & Rule 506
05/24/2022	Issuance	209,790	Common	.0143	No	Strategic Innovations First, Inc. – Brad Listerman	Services	Restricted	4(A)2 & Rule 506
05/24/2022	Issuance	188,679	Common	.0159	No	Strategic Innovations First, Inc. – Brad Listerman	Services	Restricted	4(A)2 & Rule 506
06/01/2022	Cancellation	41,666	Preferred "A"	.10	No	Panza Family Trust - Nicholas Panza Trustee	Services	Restricted	4(A)2 & Rule 506
07/26/2022	Cancellation	41,666	Preferred "A"	.10	No	Panza Family Trust - Nicholas Panza Trustee	Services	Restricted	4(A)2 & Rule 506

08/01/2022	Issuance	6,000,000	Common	.004	No	Geneva Roth Remark Holdings, Inc. – Curt Kramer	Cash	Unrestricted	Reg A
08/09/2022	Issuance	14,000,000	Common	.008	No	Daniel B. Foy	Acquisition	Restricted	4(A)2 & Rule 506
08/09/2022	Issuance	6,000,000	Common	.008	No	William Corbett IV	Acquisition	Restricted	4(A)2 & Rule 506
08/12/2022	Issuance	6,250,000	Common	.004	No	AES Capital Management, LLC. – Eli Safdieh	Cash	Unrestricted	Reg A
08/22/2022	Cancellation	41,166	Preferred "A"	.10	No	Panza Family Trust - Nicholas Panza Trustee	Services	Restricted	4(A)2 & Rule 506
09/12/2022	Cancellation	41,666	Preferred "A"	.10	No	Panza Family Trust - Nicholas Panza Trustee	Services	Restricted	4(A)2 & Rule 506
09/19/2022	Issuance	1,000,000	Common	.005335	No	Daniel B. Foy	Services	Restricted	4(A)2 & Rule 506
10/6/2022	Issuance	1,000,000	Common	.004	No	Daniel B. Foy	Services	Restricted	4(A)2 & Rule 506
10/6/2022	Issuance	2,113,414	Common	.004	No	Michael Handelman	Services	Restricted	4(A)2 & Rule 506
10/15/2022	Cancellation	41,666	Preferred "A"	.10	No	Panza Family Trust - Nicholas Panza Trustee	Services	Restricted	4(A)2 & Rule 506
11/1/2022	Issuance	1,000,000	Common	.004	No	Daniel B. Foy	Services	Restricted	4(A)2 & Rule 506
11/15/2022	Cancellation	41,666	Preferred "A"	.10	No	Panza Family Trust - Nicholas Panza Trustee	Services	Restricted	4(A)2 & Rule 506
11/17/2022	Issuance	2,426,587	Common	.004	No	Next Play Digital, LLC. – Andy Scott	Services	Restricted	4(A)2 & Rule 506
12/5/2022	Issuance	1,000,000	Common	.004	No	Daniel B. Foy	Services	Restricted	4(A)2 & Rule 506
1/15/2023	Cancellation	41,666	Preferred "A"	.10	No	Panza Family Trust - Nicholas Panza Trustee	Services	Restricted	4(A)2 & Rule 506
2/15/2023	Cancellation	41,666	Preferred "A"	.10	No	Panza Family Trust - Nicholas Panza Trustee	Services	Restricted	4(A)2 & Rule 506
2/21/2023	Cancellation	154,012,000	Common	.004	No	ClickStream Corp. Michael Smith, CEO	Debt Forgiveness	Restricted	4(A)2 & Rule 506
2/27/2023	Issuance	1,000,000	Common	.004	No	Daniel B. Foy	Services	Restricted	4(A)2 & Rule 506
2/27/2023	Issuance	1,000,000	Common	.004	No	Daniel B. Foy	Services	Restricted	4(A)2 & Rule 506

3/16/2023	Issuance	1,000,000	Common	.004	No	Daniel B. Foy	Services	Restricted	4(A)2 & Rule 506
4/3/2023	Issuance	1,000,000	Common	.004	No	Daniel B. Foy	Services	Restricted	4(A)2 & Rule 506
7/18/2023	Issuance	3,000,000	Common	.0013	No	Daniel B. Foy	Services	Restricted	4(A)2 & Rule 506

Shares Outstanding on Date of This Report Date 6/30/24 Common 187,517,857 Preferred A 8,000,008	

Example: A company with a fiscal year end of December 31st 2023, in addressing this item for its Annual Report, would include any events that resulted in changes to any class of its outstanding shares from the period beginning on January 1, 2022 through December 31, 2023 pursuant to the tabular format above.

******Control persons for any entities in the table above must be disclosed in the table or in a footnote here.***

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

n/a

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.)

******Control persons for any entities in the table above must be disclosed in the table or in a footnote here.***

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

n/a

4) Issuer's Business, Products and Services

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

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

Winners, Inc. (OTC PINK: WNRS) through its subsidiary VegasWinners is engaged in the business of sports gambling research, data, advice, analysis and predictions utilizing all available media, advertising formats and its database of users. Its Subsidiary, VegasWinners is a registered sports gambling affiliate that intends to drive traffic to gaming operators for commission. VegasWinners is currently registered in West Virginia, Indiana, Colorado, New Jersey, Tennessee, Pennsylvania and able to operate in New York, Nevada, Mississippi, Wyoming, Illinois, Iowa, Louisiana and has made application in several additional states; For more information, please visit website at VegasWinners and Social Media on Twitter.

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

The Company has one subsidiary, VegasWinners, Inc.

C. Describe the issuers' principal products or services.

Sports research, data, advice, analysis and predictions utilizing all available media, advertising formats and its Intends to leverage this information into related opportunities.

5) Issuer's Facilities

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

In responding to this item, please clearly describe the assets, properties or facilities of the issuer. Describe the location of office space, data centers, principal plants, and other property of the issuer and describe the condition of the properties. Specify if the assets, properties, or facilities are owned or leased and the terms of their leases. If the issuer does not have complete ownership or control of the property, describe the limitations on the ownership.

The company's principal and executive address is 1180 North Town Center Drive Ste 100 # 1079, Las Vegas, NV., 89144. $175 per month rent.

6) All Officers, Directors, and Control Persons of the Company

Using the table below, please provide information, as of the period end date of this report, regarding all officers and directors of the company, or any person that performs a similar function, regardless of the number of shares they own.

In addition, list all individuals or entities controlling 5% or more of any class of the issuer's securities.
If any insiders listed are corporate shareholders or entities, provide the name and address of the person(s) beneficially owning or controlling such corporate shareholders, or the name and contact information (City, State) of an individual representing the corporation or entity. Include Company Insiders who own any outstanding units or shares of any class of any equity security of the issuer.

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

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 Fully Diluted - Voting
Andrew Paul	Director	12046 Festivo Ave, Las Vegas, NV	100,000	Preferred A	1.25%	1.13%
Capa Partners, Ltd., Peter Aiello MGR	5+% holder	3310 S. Ocean Blvd., Apt 431- D Highland Beach, Fl., 33487	500,000	Preferred A	6.25%	5.63%
Christine Arenella	5+% holder	128 Dartmouth St., Whiting, NJ., 08759	500,000	Preferred A	6.25%	5.63%
Hollis Barnhart	Director	9493 Catalina Cove Circle, Las Vegas, NV	150,000	Preferred A	1.87%	1.69%
Lee Lipton	Director	3117 Vincent Rd, West Palm Beach, FL	50,000	Preferred A	.063%	.0056%
The Kimberly Trust – Corain McGinn, Trustee	5+% holder	288 Grove Street Suite 361 Braintree, MA 02184	860,000	Preferred A	10.75%	9.67%
Michael Handelman	Director, Officer	3210 Rickey Court, Thousand Oaks, CA.	125,000	Preferred A	1.56%	1.41%
Holly Magliochetti	5+% holder	4733 West Atlantic Ave C-12, Delray	700,000	Preferred A	8.75%	7.87%

		Beach, Fl., 33445				
Wayne Allyn Root	Director, Officer	1930 Village Center Circle, Ste 3-376 Las Vegas, NV	2,958,332	Preferred A	36.98%	33.28%
Brian D. Foy	5+% holder	1725 Park Lane South Jupiter, FL 33458	28,000,000	Common	14.9%	1.49%

Confirm that the information in this table matches your public company profile on www.OTCMarkets.com. If any updates are needed to your public company profile, log in to www.OTCIQ.com to update your company profile.

7) Legal/Disciplinary History

A. Identify and provide a brief explanation as to whether any of the persons or entities listed above in Section 6 have, in the past 10 years:

1. Been the subject of an indictment or conviction in a criminal proceeding or plea agreement or named as a defendant in a pending criminal proceeding (excluding minor traffic violations);

   None

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

   None

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

   None

4. Named as a defendant or a respondent in a regulatory complaint or proceeding that could result in a "yes" answer to part 3 above; or

   None

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

   None

6. Been the subject of a U.S Postal Service false representation order, or a temporary restraining order, or preliminary injunction with respect to conduct alleged to have violated the false representation statute that applies to U.S mail.

   None

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

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.
Confirm that the information in this table matches your public company profile on www.OTCMarkets.com. If any updates are needed to your public company profile, update your company profile.
Securities Counsel (must include Counsel preparing Attorney Letters).

Name: Newlan Law Firm, PLLC
Address 1: 2201 Long Prairie Road
Address 2: Suite 107 – 762, Flower Mound, TX 75022
Phone: 940-367-6154
Email: eric@newlanpllc.com

Accountant or Auditor

Name: Michael Handelman
Firm: Winners, Inc.
Address 1: 1110 Glenville Drive #401 Los Angeles, CA 90035
Phone: 805-341-2631
Email: mhandelmangroup@gmail.com

Investor Relations

Name: n/a
Firm: n/a
Address 1: n/a
Address 2: n/a
Phone: n/a
Email: n/a

All other means of Investor Communication:

X (Twitter): @vegaswinnersinc
Discord: n/a
LinkedIn n/a
Facebook: n/a
[Other] n/a

Other Service Providers

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

Name: n/a
Firm: n/a
Nature of Services: n/a
Address 1: n/a
Address 2: n/a
Phone: n/a
Email: n/a

9) Disclosure & Financial Information

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

Name: Michael Handelman
Title: CFO
Relationship to Issuer: CFO

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

☐ IFRS
☒ U.S. GAAP

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

Name: Michael Handelman
Title: CFO
Relationship to Issuer: CFO

Describe the qualifications of the person or persons who prepared the financial statements:[5] CPA
Provide the following qualifying financial statements:

- Audit letter, if audited;
- Balance Sheet;
- Statement of Income;
- Statement of Cash Flows;
- Statement of Retained Earnings (Statement of Changes in Stockholders' Equity)
- Financial Notes

Financial Statement Requirements:

- Financial statements must be published together with this disclosure statement as one document.
- Financial statements must be "machine readable". Do not publish images/scans of financial statements.
- Financial statements must be presented with comparative financials against the prior FYE or period, as applicable.
- Financial statements must be prepared in accordance with U.S. GAAP or International Financial Reporting Standards (IFRS) but are not required to be audited.

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

WINNERS, INC. AND SUBSIDIARIES

Winners, Inc. and Subsidiaries
Consolidated Balance Sheets
(unaudited)

	June 30, 2024	December 31, 2023
Current assets		
Cash	$ 1,170	$ 6,062
Prepaid expenses and other current assets	630	610
Total current assets	1,800	6,672
Total assets	$ 1,800	$ 6,672
Liabilities and Stockholders' Equity:		
Current liabilities		
Accounts payable and accrued expenses	$ 167,214	$ 37,176
Total current liabilities	167,214	37,176
Commitments and contingencies (See Note 10)		
Series A Convertible Preferred stock, par value $0.001, 25,000,000 shares authorized 8,000,008 shares issued and outstanding at June 30, 2024 and December 31, 2023, respectively	7,996	7,996
	7,996	7,996
Stockholders' equity (deficit)		
Preferred stock to be issued, 13,459,347 shares at June 30, 2024 and December 31, 2023, respectively	13,459	13,459
Common stock, par value $0.001, 4,000,000,000 shares authorized, 187,517,857 shares issued and outstanding at June 30, 2024 and December 31, 2023, respectively	187,518	187,518
Additional paid-in capital	6,604,530	6,604,530
Non-controlling interest in subsidiary	(4,061)	(3,886)
Accumulated deficit	(6,974,856)	(6,840,121)
Total stockholders' equity (deficit)	(173,410)	(38,500)
Total liabilities and stockholders' equity (deficit)	$ 1,800	$ 6,672

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

Winners, Inc. and Subsidiaries
Consolidated Statements of Operations
(unaudited)

	For the Three Months Ended June 30, 2024	For the Three Months Ended June 30, 2023	For the Six Months Ended June 30, 2024	For the Six Months Ended June 30, 2023
Revenues				
Gambling service revenues	$ 874	$ 28,161	$ 2,589	$ 28,161
Total revenues	874	28,161	2,589	28,161
Operating Expenses:				
Selling, general and administrative	68,394	161,034	137,499	317,190
Total operating expenses	68,394	161,034	137,499	317,190
Loss from operations	(67,520)	(132,873)	(134,910)	(289,029)
Other (Income) Expense				
Loss on disposal of asset	-	121,828	-	121,828
Interest income	-	-	-	(2,022)
Interest expense	-	20,336	-	33,917
Total Other (Income) Expense, net	-	142,164	-	153,723
Net loss from continuing operations	(67,520)	(275,037)	(134,910)	(442,752)
Loss from discontinued operations	-	(48,469)	-	(87,421)
Loss before non-controlling interest	(67,520)	(323,506)	(134,910)	(530,173)
Non-controlling interest	(89)	(350)	(175)	(492)
Net loss	(67,431)	(323,156)	(134,735)	(529,681)
Deemed dividend resulting from redemption of Series A shares	-	(8,249)	-	(8,249)
Net loss attributed to common stockholders	$ (67,431)	$ (331,405)	$ (134,735)	$ (537,930)
Net loss per share				
Basic and diluted	$ (0.00)	$ (0.00)	$ (0.00)	$ (0.00)
Weighted average common shares outstanding				
Basic and diluted	187,517,857	184,484,890	187,517,857	227,289,360

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

Winners, Inc. and Subsidiaries
Consolidated Statements of Stockholders' Equity (Deficit)
(unaudited)

	Common Stock		Common Stock Issuable		Preferred Stock Issuable		Additional Paid in Capital	Accumulated Deficit	Non-Controlling Interest	Total
	Shares	Amount	Shares	Amount	Shares	Amount				
Balance, December 31, 2023	187,517,857	$ 187,518	-	$ -	13,459,347	$ 13,459	$ 6,604,530	$ (6,840,121)	$ (3,886)	$ (38,500)
Non-controlling interest	-	-	-	-	-	-	-	-	(175)	(175)
Net loss	-	-	-	-	-	-	-	(134,735)	-	(134,735)
Balance, June 30, 2024	187,517,857	$ 187,518	1,000,000	$ 1,000	13,459,347	$ 13,459	$ 6,604,530	$ (6,974,856)	$ (4,061)	$ (173,410)
Balance, March 31, 2024	187,517,857	$ 187,518	-	$ -	13,459,347	$ 13,459	$ 6,604,530	$ (6,907,425)	$ (3,972)	$ (105,890)
Non-controlling interest	-	-	-	-	-	-	-	-	(89)	(89)
Net loss	-	-	-	-	-	-	-	(67,431)	-	(67,431)
Balance, June 30, 2024	187,517,857	$ 187,518	1,000,000	$ 1,000	13,459,347	$ 13,459	$ 6,604,530	$ (6,974,856)	$ (4,061)	$ (173,410)
Balance, December 31, 2022	334,529,857	$ 334,530	1,000,000	$ 1,000	-		$ 5,649,777	$ (6,120,435)	$ (3,300)	$ (138,428)
Redemption of Series A preferred shares	-	-	-	-	-	-	-	(8,249)	-	(8,249)
Issuance of common shares for services	4,000,000	4,000	2,000,000	2,000			11,700	-	-	17,700
Cancellation of shares in settlement agreement	(154,012,000)	(154,012)	-	-	-	-	6,578	-	-	(147,434)
Preferred shares issued for settlement agreements					7,780,071	7,780	770,227			778,007
Non-controlling interest	-	-	-	-	-	-	-	-	(492)	(492)
Net loss	-	-	-	-	-	-	-	(537,930)	-	(537,930)
Balance, June 30, 2023	184,517,857	184,518	3,000,000	$ 3,000	7,780,071	$ 7,780	$ 6,438,282	$ (6,666,614)	$ (3,792)	$ (36,826)
Balance, March 31, 2023	183,517,857	$ 183,518	1,000,000	$ 1,000	-	$ -	$ 5,663,055	$ (6,335,209)	$ (3,442)	$ (491,078)
Issuance of common stock for services	1,000,000	1,000	2,000,000	2,000			5,000			8,000
Preferred shares issued for settlement agreements					7,780,071	7,780	770,227			778,007
Non-controlling interest									(350)	(350)
Net loss								(331,405)		(331,405)
Balance, June 30, 2023	184,517,857	$ 184,518	3,000,000	$ 3,000	7,780,071	$ 7,780	$ 6,438,282	$ (6,666,614)	$ (3,792)	$ (36,826)

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

Winners, Inc. and Subsidiaries
Consolidated Statements of Cash Flows
(unaudited)

	For the Six Months Ended June 30, 2024	For the Six Months Ended June 30, 2023
CASH FLOWS FROM OPERATING ACTIVITIES:		
Net loss, including non-controlling interest	$ (134,910)	$ (537,930)
Adjustments to reconcile net loss to net cash used in operating activities:		
Amortization of debt discount	-	26,777
Stock based compensation	-	9,700
Loss on disposal of asset		121,828
Changes in operating assets and liabilities		
Accounts receivable	-	(5,160)
Prepaid expenses and other current assets	(20)	(610)
Accrued interest expense payable - related parties	-	11,536
Accounts payable and accrued expenses	130,038	357,822
Net Cash Used in Operating Activities	(4,892)	(16,037)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Acquisition of subsidiary	-	(50,000)
Net Cash Used in Investing Activities	-	(50,000)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds from issuance of notes payable	-	47,280
Redemption of Series A preferred shares	-	(8,249)
Repayments on notes payable	-	(2,500)
Net Cash Used in Financing Activities	-	36,531
Net (Decrease) in Cash	(4,892)	(29,506)
Cash at Beginning of Period	6,062	35,246
Cash at End of Period	$ 1,170	$ 5,740
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:		
Cash paid during the year for:		
Interest	$ -	$ -
Income taxes paid	$ -	$ -
SUPPLEMENTAL DISCLOSURE OF NON-CASH INVESTING AND FINANCING ACTIVITIES:		
Deemed dividend related to redemption of Series A preferred shares	$ -	$ 8,249

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

NOTE 1 – NATURE OF OPERATIONS

Overview

Winners, Inc. ("Winners") and its operating subsidiaries (collectively, "we", "us", "our" or the "Company") provides mobile and online sports advisory services within the sports wagering industry including analysis, research, data, guidance, and handicapping advice to sports bettors.

On August 11, 2020, Winners, Inc. acquired approximately 97% of VegasWinners, Inc. in a reverse recapitalization.

On August 2, 2022 (the "Acquisition Date"), the Company completed the acquisition of 100% of the issued and outstanding membership interests of Golf Longshots, LLC, a Florida limited liability company ("Golf Longshots"), from its members pursuant to the terms and conditions of a Reorganization and Membership Interest Purchase Agreement entered into among the Company and the Golf Longshots members on the Closing Date. Golf Longshots is an internet/online subscription-based company that gives weekly advice on sports picks for fantasy and sports betting with an online platform and mobile app. On June 30, 2023 the Company and Golf Longshots entered into a mutual release whereby Golf Longshots has decided to foreclose on its pledge and effectively terminated the purchase agreement and the Company returned all assets and liabilities associated with Golf Longshots back to is former owner.

NOTE 2 — GOING CONCERN AND MANAGEMENT'S LIQUIDITY PLANS

As shown in the accompanying financial statements, as of June 30, 2024, the Company had cash on hand of $1,170 and a working capital deficit of $165,414. During for the six months ended June 30, 2024, the net loss attributed to common stockholders was $134,735 and net cash used in operating activities was $4,892. These conditions raise substantial doubt about the Company's ability to continue as a going concern for one year from the issuance of the financial statements.

The Company has incurred significant losses since its inception and has not demonstrated an ability to generate sufficient revenues from the sales of its products or services to achieve profitable operations, but it expects these conditions to improve in the future as it develops its business model. There can be no assurance that profitable operations will ever be achieved, or if achieved, could be sustained on a continuing basis.

The Company's primary source of operating funds has been derived from revenue generated from sales with additional cash proceeds from the sale of common stock and the issuances of promissory notes and other debt. The Company's ability to continue its operations is dependent upon its ability to obtain additional capital through public or private equity offerings, debt financings or other sources; however, financing may not be available to the Company on acceptable terms, or at all. The Company's failure to raise capital as and when needed could have a negative impact on its financial condition and its ability to pursue its business strategy, and the Company may be forced to curtail or cease operations.

Management's plans regarding these matters encompass the following actions: (i) pursue additional capital raising opportunities, (ii) implement its business plan to increase revenues; (iii) explore and execute prospective partnering opportunities; and (iv) identify unique market opportunities that represent potential positive short-term cashflow. The Company's existence is dependent upon management's ability to develop profitable operations and to obtain additional funding sources. However, the outcome of management's plans cannot be determined with any degree of certainty.

Accordingly, the accompanying consolidated financial statements have been prepared on a going concern basis, which contemplates the realization of assets and satisfaction of liabilities in the normal course of business for one year from the date the consolidated financial statements are issued. The carrying amounts of assets and liabilities presented in the consolidated financial statements do not necessarily purport to represent realizable or settlement values. The consolidated financial statements do not include any adjustments that might result should the Company be unable to continue as a going concern.

NOTE 3 — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Principles of Consolidation

The accompanying consolidated financial statements include the accounts of the Company, its majority owned (approximately 97%) subsidiary VegasWinners, Inc., and its wholly-owned subsidiary Golf Longshots, LLC (from its date of acquisition of August 2, 2022, until June 30, 2023 the date the Company and Golf Longshots entered into a mutual release whereby Golf Longshots has decided to foreclose on its pledge and effectively terminated the purchase agreement and the Company returned all assets and liabilities associated with Golf Longshots back to its prior owner. All significant intercompany transactions and balances have been eliminated in consolidation.

The non-controlling interest in Vegas Winners ("VWI") is reported as non-controlling interest in subsidiary, which is included in stockholders' equity (deficit) in the accompanying unaudited consolidated balance sheet. This non-controlling interest represents stockholders who acquired shares of VWI prior to the reverse recapitalization, but whose shares were not exchanged in the reverse recapitalization in August 2020.

Accounts Receivable and Allowance for Doubtful Accounts

Accounts receivable consists of amounts held back by our credit card processing company. The Company monitors outstanding receivables based on factors surrounding the credit risk of specific customers, historical trends, and other information. The allowance for doubtful accounts is estimated based on an assessment of the Company's ability to collect on customer accounts receivable. There is judgment involved with estimating the allowance for doubtful accounts, and if the financial condition of the Company's customers were to deteriorate, resulting in their inability to make the required payments, the Company may be required to record additional allowances or charges against revenues. The Company has not historically experienced significant credit or collection problems with its customers. At June 30, 2024 and 2023, respectively, no allowance for doubtful accounts relating to the Company's accounts receivable was deemed necessary.

Long-Lived Assets

The Company reviews its property and equipment and any identifiable intangibles for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. The test for impairment is required to be performed by management at least annually. Recoverability of assets to be held and used is measured by a comparison of the carrying amount of an asset to the future undiscounted operating cash flow expected to be generated by the asset. If such assets are considered to be impaired, the impairment to be recognized is measured by the amount by which the carrying amount of the asset exceeds the fair value of the asset. Long-lived assets to be disposed of are reported at the lower of carrying amount or fair value less costs to sell. Intangible assets are stated at cost and reviewed annually to examine any impairments, usually assuming an estimated useful life of five to ten years. When retired or otherwise disposed, the related carrying value and accumulated depreciation are removed from the respective accounts and the net difference less any amount realized from disposition, is reflected in earnings. The estimated useful lives of the Customer List and Platform and Mobile App acquired in the Golf Longshots acquisition is 3 years and 5 years, respectively (See Note 7).

Indefinite Lived Intangibles and Goodwill

The Company accounts for business combinations under the acquisition method of accounting in accordance with ASC 805, "Business Combinations," where the total purchase price is allocated to the tangible and identified intangible assets acquired and liabilities assumed based on their estimated fair values. The purchase price is allocated using the information currently available, and may be adjusted, up to one year from acquisition date, after obtaining more information regarding, among other things, asset valuations, liabilities assumed and revisions to preliminary estimates. The purchase price in excess of the fair value of the tangible and identified intangible assets acquired less liabilities assumed is recognized as goodwill.

The Company tests indefinite lived intangibles and goodwill for impairment in the fourth quarter of each year and whenever events or circumstances indicate that the carrying amount of the asset exceeds its fair value and may not be recoverable.

Revenue Recognition

The Company follows Accounting Standards Codification 606 ("ASC 606"). ASC 606 is based on the principle that revenue is recognized to depict the transfer of goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. Our revenue is recognized by applying the following five steps: 1) identify the contracts with a customer; 2) identify the performance obligations in the contract; 3) determine the transaction price; 4) allocate the transaction price to the performance obligations; and 5) recognize revenue when (or as) we satisfy a performance obligation. ASC 606 also requires additional disclosure about the nature, amount, timing, and uncertainty of revenue and cash flows arising from customer purchase orders, including significant judgments.

Revenues consist primarily of nonrefundable fees derived from sports advisory services. Other revenues include fees derived from endorsements. All revenue is recognized at the time of transfer of goods or services.

Business Combinations

Our business combinations are accounted for under the acquisition method of accounting in accordance with ASC Topic 805, "Business Combinations" ("ASC 805"). Under the acquisition method, we recognize 100% of the assets we acquire and liabilities we assume, regardless of the percentage we own, at their estimated fair values as of the date of acquisition. Any excess of the purchase price over the fair value of the net assets and other identifiable intangible assets we acquire is recorded as goodwill. To the extent the fair value of the net assets we acquire, including other identifiable assets, exceeds the purchase price, a bargain purchase gain is recognized. The assets we acquire, and liabilities we assume from contingencies, are recognized at fair value if we can readily determine the fair value during the measurement period. The operating results of businesses we acquire are included in our consolidated statement of operations from the date of acquisition. Acquisition-related costs are expensed as incurred. See "Note 4 – Acquisition of Golf Longshots."

Business Segments and Concentrations

The Company uses the "management approach" to identify its reportable segments. The management approach requires companies to report segment financial information consistent with information used by management for making operating decisions and assessing performance as the basis for identifying the Company's reportable segments. The Company manages its business as one reportable segment.

Use of Estimates and Assumptions

Preparing financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and revenues and expenses during the reported period. Actual results could differ from those estimates, and those estimates may be material.

Changes in estimates are recorded in the period in which they become known. The Company bases its estimates on historical experience and other assumptions, which include both quantitative and qualitative assessments that it believes to be reasonable under the circumstances.

Significant estimates during the six months ended June 30, 2024 and 2023, respectively, include, allowance for doubtful accounts and other receivables, inventory reserves and classifications, valuation of loss contingencies, valuation of stock-based compensation, estimated useful lives related to property and equipment, impairment of intangible assets, implicit interest rate in right-of-use operating leases, uncertain tax positions, and the valuation allowance on deferred tax assets.

Risks and Uncertainties

The Company operates in an industry that is subject to intense competition and changes in consumer demand. The Company's operations are subject to significant risk and uncertainties including financial and operational risks including the potential risk of business failure.

The Company has experienced, and in the future may experience, variability in sales and earnings. The factors expected to contribute to this variability include, among others, (i) the cyclical nature of the industry, (ii) general economic conditions in the various local markets in which the Company competes, including a potential general downturn in the economy, and (iii) the volatility of prices in connection with the Company's distribution of the product. These factors, among others, make it difficult to project the Company's operating results on a consistent basis.

Cash

For purposes of the statements of cash flows, the Company considers all highly liquid instruments with a maturity of three months or less at the purchase date and money market accounts to be cash equivalents.

At June 30, 2024 and December 31, 2023, respectively, the Company did not have any cash equivalents.

The Company is exposed to credit risk on its cash and cash equivalents in the event of default by the financial institutions to the extent account balances exceed the amount insured by the FDIC, which is $250,000.

At June 30, 2024 and December 31, 2023, respectively, the Company did not experience any losses on cash balances in excess of FDIC insured limits.

Fair Value of Financial Instruments

The Company accounts for financial instruments under Financial Accounting Standards Board ("FASB") ASC 820, *Fair Value Measurements*. ASC 820 provides a framework for measuring fair value and requires disclosures regarding fair value measurements. Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, based on the Company's principal or, in absence of a principal, most advantageous market for the specific asset or liability.

The Company uses a three-tier fair value hierarchy to classify and disclose all assets and liabilities measured at fair value on a recurring basis, as well as assets and liabilities measured at fair value on a non-recurring basis, in periods subsequent to their initial measurement. The hierarchy requires the Company to use observable inputs when available, and to minimize the use of unobservable inputs, when determining fair value.

The three tiers are defined as follows:

- Level 1 – Observable inputs that reflect quoted market prices (unadjusted) for identical assets or liabilities in active markets;
- Level 2 – Observable inputs other than quoted prices in active markets that are observable either directly or indirectly in the marketplace for identical or similar assets and liabilities; and
- Level 3 – Unobservable inputs that are supported by little or no market data, which require the Company to develop its own assumptions.

The determination of fair value and the assessment of a measurement's placement within the hierarchy requires judgment. Level 3 valuations often involve a higher degree of judgment and complexity. Level 3 valuations may require the use of various cost, market, or income valuation methodologies applied to unobservable management estimates and assumptions. Management's assumptions could vary depending on the asset or liability valued and the valuation method used. Such assumptions could include estimates of prices, earnings, costs, actions of market participants, market factors, or the weighting of various valuation methods. The Company may also engage external advisors to assist us in determining fair value, as appropriate. Although the Company believes that the recorded fair value of our financial instruments is appropriate, these fair values may not be indicative of net realizable value or reflective of future fair values.

The Company's financial instruments, including cash, prepaid assets, and accounts payable are carried at historical cost. At June 30, 2024 and December 31, 2023, respectively, the carrying amounts of these instruments approximated their fair values because of the short-term nature of these instruments.

ASC 825-10 *"Financial Instruments"* allows entities to voluntarily choose to measure certain financial assets and liabilities at fair value ("fair value option"). The fair value option may be elected on an instrument-by-instrument basis and is irrevocable unless a new election date occurs. If the fair value option is elected for an instrument, unrealized gains and losses for that instrument should be reported in earnings at each subsequent reporting date. The Company did not elect to apply the fair value option to any outstanding financial instruments.

Leases

We determine if an arrangement is a lease at inception. Operating leases are included in operating lease right-of-use ("ROU") assets, operating lease liabilities – current and operating lease liabilities - noncurrent on the balance sheets. The initial lease liability is equal to the future fixed minimum lease payments discounted using the Company's incremental borrowing rate, on a secured basis. The initial measurement of the right-of-use asset is equal to the initial lease liability plus any initial direct costs.

ROU assets represent our right to use an underlying asset for the lease term and lease liabilities represent our obligation to make lease payments arising from the lease. Operating lease ROU assets and liabilities are recognized at commencement date based on the present value of lease payments over the lease term.

Derivative Liabilities

The Company analyzes all financial instruments with features of both liabilities and equity under FASB ASC Topic No. 480, ("ASC 480"), "*Distinguishing Liabilities from Equity"* and FASB ASC Topic No. 815, ("ASC 815") "Derivatives and Hedging". Derivative liabilities are adjusted to reflect fair value at each reporting period, with any increase or decrease in the fair value recorded in the results of operations (other income/expense) as a gain or loss on the change in fair value of derivative liabilities. The Company uses a binomial pricing model to determine fair value of these instruments.

Upon conversion or repayment of a debt instrument in exchange for shares of common stock, where the embedded conversion option has been bifurcated and accounted for as a derivative liability (generally convertible debt and warrants), the Company records the shares of common stock at fair value, relieves all related debt, derivative liabilities, and any remaining unamortized debt discounts, and where appropriate recognizes a net gain or loss on debt extinguishment (debt based derivative liabilities). In connection with any extinguishments of equity based derivative liabilities (typically warrants), the Company records an increase to additional paid-in capital for any remaining liability balance extinguished.

Equity instruments that are initially classified as equity that become subject to reclassification under ASC Topic 815 are reclassified to liabilities at the fair value of the instrument on the reclassification date.

At June 30, 2024 and December 31, 2023, respectively, the Company had no derivative liabilities.

Original Issue Discounts and Other Debt Discounts

For certain notes issued, the Company may provide the debt holder with an original issue discount. The original issue discount is recorded as a debt discount, reducing the face amount of the note, and is amortized to interest expense over the life of the debt, in the Statements of Operations.

Additionally, the Company may issue common stock with certain notes issued, which are recorded at fair value. These discounts are also recorded as a component of debt discount, reducing the face amount of the note, and is amortized to interest expense over the life of the debt, in the Statements of Operations. The combined debt discounts cannot exceed the face amount of the debt issued.

Debt Issue Cost

Debt issuance cost paid to lenders, or third parties are recorded as debt discounts and amortized to interest expense over the life of the underlying debt instrument, in the Statements of Operations.

Income Taxes

The Company accounts for income tax using the asset and liability method prescribed by ASC 740, *"Income Taxes"*. Under this method, deferred tax assets and liabilities are determined based on the difference between the financial reporting and tax bases of assets and liabilities using enacted tax rates that will be in effect in the year in which the differences are expected to reverse. The Company records a valuation allowance to offset deferred tax assets if based on the weight of available evidence, it is more-likely-than-not that some portion, or all, of the deferred tax assets will not be realized. The effect on deferred taxes of a change in tax rates is recognized as income or loss in the period that includes the enactment date.

The Company follows the accounting guidance for uncertainty in income taxes using the provisions of ASC 740 “Income Taxes”. Using that guidance, tax positions initially need to be recognized in the financial statements when it is more likely than not the position will be sustained upon examination by the tax authorities.

At June 30, 2024 and December 31, 2023, respectively, the Company had no uncertain tax positions that qualify for either recognition or disclosure in the financial statements.

The Company recognizes interest and penalties related to uncertain income tax positions in other expense. No interest and penalties related to uncertain income tax positions were recorded for the six months ended June 30, 2024 and 2023, respectively.

Advertising Costs

Advertising costs are expensed as incurred. Advertising costs are included as a component of general and administrative expense in the statements of operations.

The Company recognized $0 in marketing and advertising costs during the three and six months ended June 30, 2024 and 2023, respectively.

Stock-Based Compensation

The Company accounts for our stock-based compensation under ASC 718 *“Compensation – Stock Compensation”* using the fair value-based method. Under this method, compensation cost is measured at the grant date based on the value of the award and is recognized over the service period, which is usually the vesting period. This guidance establishes standards for the accounting for transactions in which an entity exchanges its equity instruments for goods or services. It also addresses transactions in which an entity incurs liabilities in exchange for goods or services that are based on the fair value of the entity’s equity instruments or that may be settled by the issuance of those equity instruments.

The Company uses the fair value method for equity instruments granted to non-employees and uses the Black-Scholes model for measuring the fair value of options.

The fair value of stock-based compensation is determined as of the date of the grant or the date at which the performance of the services is completed (measurement date) and is recognized over the vesting periods.

When determining fair value of stock options, the Company considers the following assumptions in the Black-Scholes model:

- Exercise price,
- Expected dividends,
- Expected volatility,
- Risk-free interest rate; and
- Expected life of option

Basic and Diluted Earnings (Loss) per Share

Basic earnings per share is calculated using the two-class method and is computed by dividing net earnings available to common shareholders by the weighted average number of common shares outstanding and certain other shares committed to be, but not yet issued. Net earnings available to common shareholders represent net earnings to common shareholders reduced by the allocation of earnings to participating securities. Losses are not allocated to participating securities. Common shares outstanding and certain other shares committed to be, but not yet issued, include restricted stock and restricted stock units (“RSUs”) for which no future service is required.

Diluted earnings per share is calculated under both the two-class and treasury stock methods, and the more dilutive amount is reported. Diluted earnings per share is computed by taking the sum of net earnings available to common shareholders, dividends on preferred shares and dividends on dilutive mandatorily redeemable convertible preferred shares, divided by the weighted average number of common shares outstanding and certain other shares committed to be, but not yet issued, plus all dilutive common stock equivalents outstanding during the period (stock options, warrants, convertible preferred stock, and convertible debt).

Preferred shares and unvested share-based payment awards that contain nonforfeitable rights to dividends or dividend equivalents (whether paid or unpaid) are participating securities and, therefore, are included in the earnings allocation in computing earnings per share under the two-class method of earnings per share.

Unvested shares of common stock are excluded from the denominator in computing net loss per share.

Restricted stock and RSUs granted as part of share-based compensation contain nonforfeitable rights to dividends and dividend equivalents, respectively, and therefore, prior to the requisite service being rendered for the right to retain the award, restricted stock and RSUs meet the definition of a participating security. RSUs granted under an executive compensation plan are not considered participating securities as the rights to dividend equivalents are forfeitable.

Potentially dilutive securities excluded from the computation of basic and diluted net loss per share are as follows:

	June 30,	
	2024	2023
Series A preferred shares	800,000,800	800,000,800
Total potential dilutive shares	800,000,800	800,000,800

Reclassifications

Certain reclassifications have been made to the prior years' data to conform to the current year presentation. These reclassifications had no effect on reported income (losses).

NOTE 4 – ACQUSITION OF GOLF LONGSHOTS

On August 2, 2022 (the "Closing Date Date"), the Company completed the acquisition of 100% of the issued and outstanding membership interests of Golf Longshots, LLC, a Florida limited liability company ("Golf Longshots"), from its members pursuant to the terms and conditions of a Reorganization and Membership Interest Purchase Agreement (the "Acquisition Agreement") entered into among Winners, Inc., Golf Longshots, LLC and Daniel B. Foy, the sole member of Golf Longshots (the "Shareholder") on the Closing Date. Golf Longshots is an internet/online subscription-based company that gives weekly advice on sports picks for fantasy and sports betting with an online platform and mobile app. The Company's acquisition of Golf Longshots increased its customer base and allowed the Company to expand its services via digital marketing. Under the Acquisition Agreement, the Company paid consideration of: (i) $50,000 in cash; (ii) 20,000,000 common shares of the Company's stock (having a fair value of $184,000); and (iii) two notes payable of $50,000 each due in 30 and 60 days from the Closing Date.

The merger agreement contains representations, warranties and covenants customary for transactions of this type. Investors in, and security holders of, the Company should not rely on the representations and warranties as characterizations of the actual state of facts since they were made only as of the date of the Golf Longshots Acquisition. Moreover, information concerning the subject matter of such representation and warranties may change after the date of the Golf Longshots Acquisition, which subsequent information may or may not be fully reflected in public disclosures.

On August 2, 2022, the Company entered into an employment agreement with the sole member of Golf Longshots which did not represent additional purchase consideration.

The fair value of the assets acquired and liabilities assumed are based on management's initial estimates of the fair values on August 2, 2022 based upon its best estimates of the acquisition-date fair value of assets acquired and liabilities assumed in the acquisition.

The fair values of the intangible assets and goodwill, as set forth below, were considered provisional.

Based upon the purchase price allocation, the following table summarizes the estimated fair value of the assets acquired and liabilities assumed at the date of acquisition:

Assets acquired:		
Cash	$	100
Customer base		253,900
Platform and mobile app		80,000
Goodwill		-
Total assets acquired at fair value		334,000
Liabilities assumed:		
Total liabilities assumed		-
Net assets acquired	$	334,000
Purchase consideration paid:		
Cash	$	50,000
Common shares		184,000
Promissory note		50,000
Promissory note		50,000
Total purchase consideration paid	$	334,000

On June 30, 2023 the Company and Golf Longshots entered into a mutual release whereby Golf Longshots has decided to foreclose on its pledge and effectively terminated the purchase agreement and the Company returned all assets and liabilities associated with Golf Longshots back to its former owner.

NOTE 5 — LOAN RECEIVABLE

In August 2019, the Company loaned $70,000 to a third party with a due date of December 1, 2019. The loan is unsecured and non-interest bearing. On December 4, 2020, the loan was extended to June 30, 2021. On July 12, 2021, the loan was extended to February 28, 2022. During the year ended December 31, 2021, the Company recorded an allowance for doubtful accounts of $70,000. The loan become past due on February 28, 2022.

NOTE 6 — NOTES RECEIVABLE – RELATED PARTY

During March 30, 2022 through August 8, 2022, the Company loaned an aggregate of $144,688 to Clickstream Corp. in exchange for promissory notes bearing interest at 10% per annum and due on demand, but no later than one year from the respective date of issuance. As of December 31, 2022, the notes receivable had a principal balance of $144,688 and accrued interest receivable of $725, or an aggregate of $145,413, which is included in current assets on the accompanying consolidated balance sheet. This transaction is considered a related party transaction since certain officers and members of the Company's Board of Directors are also members of Clickstream Corp.'s Board of Directors (See Note 9). On February 21, 2023, the Company entered into a Settlement Agreement and General Release with Clickstream Corp. whereby Clickstream Corp. returned 154,012,000 common shares of Winners, Inc. it owned (all of its shares of Winners, Inc.,) to the Company as full settlement of $148,688 in principal and all accrued interest owed to the Company.

NOTE 7 – INTANGIBLE ASSETS

All of the Company's current identified intangible assets were assumed upon consummation of the Golf Longshots acquisition on August 2, 2022. Identified intangible assets consisted of the following as of June 30, 2024

	Gross Carrying Amount	Accumulated Amortization	Written Off	Carrying Value	Estimated Useful Life
Customer list	$ 253,900	$ (77,329)	$ (176,571)	$ -	3 years
Platform and mobile app	80,000	(14,619)	(65,381)	$ -	5 years
Total finite - lived intangible assets	**333,900**	**(91,948)**	**(241,952)**	**-**	
Total intangible asssets, net	**$ 333,900**	**$ (91,948)**	**$ (241,952)**	**$ -**	

Amortization expense for intangible assets was $0 and $50,317 for the six months ended June 30, 2024 and 2022, respectively. As the Company has entered into the mutual release agreement with Golf Longshots, the Company has written off the remaining balance as of June 30, 2023 as it has returned all assets and liabilities associated with Golf Longshots to its former owner.

NOTE 8 — NOTES PAYABLE – RELATED PARTIES

Other Related Parties

During the year ended December 31, 2022, the Company issued notes payable to related parties with an aggregate face value of $115,513 in exchange for cash proceeds of $92,410, representing an original issue discount ("OID") of $23,103. The notes issued on July 25, 2022 (having an aggregate face value of $75,000) are noninterest bearing while the remaining notes bear interest at 8% per annum. All of the notes require the principal and accrued interest to be paid on maturity one year from date of the respective note. The OID is debt discount that is being amortized to interest expense using the effective interest method over the term of the notes payable. As of June 30, 2023, the note holders and the Company entered into a Settlement Agreement and General Release whereby the noteholders converted the principal and accrued interest into Series A shares at a price of $0.10 and as such, there is no principal and accrued interest owing at June 30, 2024.

During the three month period ended March 31, 2023, the Company issued notes payable to related parties with an aggregate face value of $41,120 in exchange for cash proceeds of $32,896, representing an original issue discount ("OID") of $8,224. The notes issued on February 3 and February 24, 2023 (having an aggregate face value of $7,496) are noninterest bearing while the remaining notes bear interest at 8% per annum. All of the notes require the principal and accrued interest to be paid on maturity one year from date of the respective note. The OID is debt discount that is being amortized to interest expense using the effective interest method over the term of the notes payable. As of June 30, 2023, the note holders and the Company entered into a Settlement Agreement and General Release whereby the noteholders converted the principal and accrued interest into Series A shares at a price of $0.10 and as such, there is no principal and accrued interest owing at June 30, 2024.

During the three month period ended June 30, 2023, the Company issued notes payable to related parties with an aggregate face value of $17,979 in exchange for cash proceeds of $14,383, representing an original issue discount ("OID") of $3,596. The notes bear interest at 8% per annum. All of the notes require the principal and accrued interest to be paid on maturity one year from date of the respective note. The OID is debt discount that is being amortized to interest expense using the effective interest method over the term of the notes payable. As of June 30, 2023, the note holders and the Company entered into a Settlement Agreement and General Release whereby the noteholders converted the principal and accrued interest into Series A shares at a price of $0.10 and as such, there is no principal and accrued interest owing at June 30, 2024.

During the three month period ended September 30, 2023, the Company issued notes payable to related parties with an aggregate face value of $11,250 in exchange for cash proceeds of $9,000, representing an original issue discount ("OID") of $2,250. The notes issued bear interest at 8% per annum. All of the notes require the principal and accrued interest to be paid on maturity one year from date of the respective note. The OID is debt discount that is being amortized to interest expense using the effective interest method over the term of the notes payable. As of September 30, 2023, the note holders and the Company entered into a Settlement Agreement and General Release whereby the noteholders converted the principal and accrued interest into Series A shares at a price of $0.10 and as such, there is no principal and accrued interest owing at June 30, 2024.

Acquisition Notes

On August 2, 2022, as part of the Golf Longshots Acquisition, the Company issued two promissory notes payable for $50,000 each (or an aggregate of $100,000) to the sole member of Golf Longshots due in 30 and 60 days, respectively, from the Closing Date. The notes are non-interest bearing and require a 5% late fee if not paid within 5 days of the due date. If not paid within 15 days of the due date, the notes go into default and thereafter incur interest at the highest rate allowed by law (or 18% per annum). As of December 31, 2022 the notes are in default as the Company failed to make the required payments due at maturity. As of December 31, 2022, the remaining principal due on the Acquisition notes was $100,000. As the Company had entered into the mutual release agreement with Golf Longshots, the Company has written off the remaining balance as of June 30, 2023 and was included in the loss on disposal of asset.

NOTE 9 – RELATED PARTY TRANSACTIONS

Consulting Agreements

During for the six months ended June 30, 2024 and 2023, the Company recognized consulting expense – related parties of $130,000 and $201,000, respectively, which is included in selling, general and administrative expenses in the accompanying consolidated statements of operations.

Notes Receivable

During March 30, 2022 through August 8, 2022, the Company loaned an aggregate of $144,688 to Clickstream Corp. in exchange for promissory notes receivable. On February 21, 2023, the Company entered into a Settlement Agreement and General Release with Clickstream Corp. whereby Clickstream Corp. returned 154,012,000 common shares of Winners, Inc. it owned (all of its shares of Winners, Inc.), to the Company as full settlement of $148,688 in principal and all accrued interest owed to the Company. (See Note 6).

Notes Payable

During the year ended December 31, 2022, the Company issued notes payable to related parties with an aggregate face value of $115,513 in exchange for cash proceeds of $92,410, representing an original issue discount ("OID") of $23,103 (See Note 8).

On August 2, 2022, as part of the Golf Longshots Acquisition, the Company issued two promissory notes payable for $50,000 each (or an aggregate of $100,000) to the sole member of Golf Longshots due in 30 and 60 days, respectively, from the Closing Date (See Note 8).

During the three month period ended March 31, 2023, the Company issued notes payable to related parties with an aggregate face value of $41,120 in exchange for cash proceeds of $32,896, representing an original issue discount ("OID") of $8,224 (See Note 8).

During the three month period ended June 30, 2023, the Company issued notes payable to related parties with an aggregate face value of $17,979 in exchange for cash proceeds of $14,383, representing an original issue discount ("OID") of $3,596. (See Note 8).

During the three month period ended September 30, 2023, the Company issued notes payable to related parties with an aggregate face value of $11,250 in exchange for cash proceeds of $9,000, representing an original issue discount ("OID") of $2,250. The notes issued bear interest at 8% per annum. (See Note 8).

On June 30, 2023, the Company entered into Settlement Agreements and General Releases with related party creditors. Under the terms of these agreements, the Company is to issue 7,780,071 Series A preferred shares to theses creditors for $778,007 of debt (of the total debt, $742,612 of notes payable, $598,374 of accrued expenses and $5,021 of accrued interest was discharged) and the creditors release the Company of all claims and causes of every kind, which creditor has, or may have in the future against the Company.

On September 30, 2023, the Company entered into Settlement Agreements and General Releases with related party creditors. Under the terms of these agreements, the Company is to issue 844,276 Series A preferred shares to theses creditors for $84,428 of debt (of the total debt, $11,250 of notes payable, $73,000 of accrued expenses and $178 of accrued interest was discharged) and the creditors release the Company of all claims and causes of every kind, which creditor has, or may have in the future against the Company.

NOTE 10 – COMMITMENTS AND CONTINGENCIES

Legal Matters

From time to time, the Company may be involved in litigation relating to claims arising out of operations in the normal course of business. At June 30, 2024, there were no other pending or threatened lawsuits that could reasonably be expected to have a material effect on the results of the Company's consolidated operations and there are no proceedings in which any of the Company's directors, officers or affiliates, or any registered or beneficial shareholder, is an adverse party or has a material interest adverse to the Company's interest.

Consulting Agreements

The Company had consulting agreements with various consultants and related party consultants with a service term ranging from 12 months up to 60 months.

On March 1, 2022, the Company entered into an employment agreement with Todd Kobrin to become the President of VegasWinners, Inc. The term of the agreement is for one year with a monthly compensation of $1,000.

On March 1, 2022, the Company entered into an employment agreement with Andy Scott to become the Chief Marketing Officer of VegasWinners, Inc. The term of the agreement is for one year with a monthly compensation of $1,000.

On July 1, 2022, the Company entered into addendums to four employment and consulting agreements whereby the aggregate commitment amount due was decreased from $57,500 per month to $31,250 per month.

On August 2, 2022 (as amended on August 19, 2022), under the Acquisition Agreement, the Company entered into an Employment Agreement with the Shareholder. Accordingly, the Company retained Daniel B. Foy as CEO of Golf Longshots pursuant to a 2-year employment agreement whereby Mr. Foy shall be compensated: (i) the greater of: (a) $10,000 or; (b) 5% of aggregate net revenues of Golf Longshots and VegasWinners, Inc.; and (ii) 1,000,000 shares of Winners, Inc. common stock per month for the first year of employment; increasing to: (i) the greater of: (a) $12,500; or (b) 5% of aggregate net revenues of Golf Longshots and VegasWinners, Inc.; and (ii) 1,000,000 shares of Winners, Inc. common stock per month for the second year of employment.

As of June 30, 2023, all consulting and officer agreements have been cancelled.

On July 1, 2023, the Company entered into an employment agreement with Wayne Allyn Root to become the Chief Executive Officer of Winners, Inc. The term of the agreement is for three years with a monthly compensation of $10,000 and a grant of 675,227 shares of Series A Preferred stock.

On July 1, 2023, the Company entered into a consulting agreement with Diamond Capital Ventures, LLC to provide strategic and business development ideas. The term of the agreement is for three years with a monthly compensation of $10,000 and a grant of 3,324,773 shares of Series A Preferred stock.

On July 1, 2023, the Company entered into an employment agreement with Michael Handelman to become the Chief Financial Officer of Winners, Inc. The term of the agreement is for three years with a quarterly compensation of $5,000.

The following table summarizes the Company's future payments/commitments as of June 30, 2024:

Year Ending December 31,		
2024	$	130,000
2025		260,000
2026		130,000
Total minimum payments	$	520,000

NOTE 11 –SERIES A CONVERTIBLE PREFERRED STOCK

Series A Convertible Preferred Stock Designation

The Company is authorized to issue 10,000,000 shares of preferred stock and has designated 9,000,000 preferred shares as Series A convertible preferred stock (the "Series A").

The Series A has the following rights and privileges as amended:

- have a Conversion Rate of 100 shares of Common Stock for each share of Series A;
- shall be treated pari passu with Common Stock except that the dividend on each share of Series A shall be the amount of dividend declared and paid on each share of common stock multiplied by the Conversion Rate;
- shall be treated pari passu with Common Stock except that the liquidation payment on each share of Series A shall be equal to the amount of the payment on each share of Common Stock multiplied by the Conversion Rate;
- shall vote on all matters as a class with the holders of Common Stock and each share of Series A shall be entitled to the number of votes per share equal to the Conversion Rate;
- shall automatically be converted into shares of common stock at its then effective Conversion Rate upon the later of:

  a. The written consent of the holders of at least a majority of the then outstanding Series A; and

  b. January 1, 2025.
- shall have anti-dilution rights (the "Anti-Dilution Rights") until the earlier of the one-year period after the Series A converted into shares of Common Stock at its then effective Conversion Rate or January 1, 2024. The Anti-Dilution Rights shall be pro-rata to the holder's ownership of the Series A. The Company agrees to assure that the holders of the Series A shall have and maintain at all times, full ratchet anti-dilution protection rights as to the total number of issued and outstanding shares of common stock and preferred stock of the Company from time to time, at the rate of 90%, calculated on a fully-diluted basis. In the event that the Company issues any shares of common stock, preferred stock or any security convertible into or exchangeable for common stock or preferred stock to any person or entity, the Company agrees to undertake all necessary measures as may be necessary or expedient to accommodate its performance under this Series A Designation, including, without limitation, the amendment of its articles of incorporation to the extent necessary to provide for a sufficient number of shares of authorized common stock or preferred stock to be issued to Series A holders so as to maintain in Series A holders, a 90% interest in the common stock and preferred stock of the Company, calculated on a fully diluted basis.

The Company considered accounting guidance to determine the appropriate treatment of the Series A shares. Accordingly, based on a deemed liquidation provision which causes potential cash redemption of the Series A shares, the Company recorded the issuance of its Series A as temporary equity.

Redemption of Series A Shares

On January 28, 2022, the Company entered into a Stock Purchase Agreement (the "Agreement") whereby the Company agreed to repurchase 1,000,000 Series A shares owned by the Panza Family Trust ("Panza") for the aggregate sum of $100,000 payable as follows: (i) $50,000 within one day of execution of the Agreement; and (ii) 12 equal monthly installments of $4,166.66 commencing March 1, 2022. Upon execution of the Agreement, Panza returned 500,000 Series A shares to the Company. Subsequently, each time Panza receives a monthly installment, it shall return an additional 41,666.66 shares to the Company. Whatever fraction of shares is left to accomplish the transfer of all 1,000,000 Series A shares shall be transferred in the last month.

During for the year ended December 31, 2023, an aggregate of 83,332 Series A preferred shares were redeemed for $8,333 in cash, resulting in a deemed dividend of $8,249. Accordingly, the Series A convertible preferred stock was reduced by $84 and a $8,249 deemed dividend was recorded to the accumulated deficit. As of June 30, 2024 and December 31, 2023, the remaining amount owed under the Agreement was $0.

Issuance of Preferred Shares to Settle Debt

On June 30, 2023, the Company entered into Settlement Agreements and General Releases with related party creditors. Under the terms of these agreements, the Company is to issue 7,780,071 Series A preferred shares to theses creditors for $778,007 of debt (of the total debt, $742,612 of notes payable, $598,374 of accrued expenses and $5,021 of accrued interest was discharged) and the creditors release the Company of all claims and causes of every kind, which creditor has, or may have in the future against the Company.

On September 30, 2023, the Company entered into Settlement Agreements and General Releases with related party creditors. Under the terms of these agreements, the Company is to issue 844,276 Series A preferred shares to theses creditors for $84,428 of debt (of the total debt, $11,250 of notes payable, $73,000 of accrued expenses and $178 of accrued interest was discharged) and the creditors release the Company of all claims and causes of every kind, which creditor has, or may have in the future against the Company.

On December 31, 2023, the Company entered into Settlement Agreements and General Releases with related party creditors. Under the terms of these agreements, the Company is to issue 835,000 Series A preferred shares to theses creditors for $83,500 of debt (of the total debt, $85,000 of accrued expenses was discharged) and the creditors release the Company of all claims and causes of every kind, which creditor has, or may have in the future against the Company.

Issuance of Preferred Shares for Consulting Agreements

On July 1, 2023, the Company entered into employment and consulting agreements with two related parties. Under the term of the agreements, the Company is to issue 4,000,000 Series A preferred shares for services rendered. (See Note 10)

NOTE 12 - STOCKHOLDERS' EQUITY (DEFICIT)

Issuance of Common Shares for Cash

On July 22, 2022, the Company filed a Post-Qualification Offering Circular Amendment No. 2 (the "PQA") on Form 1-A, pursuant to Regulation A (File Number: 024-11355) to: (a) add 100,000,000 additional shares of common stock to be offered by the Company pursuant to the PQA, for a revised maximum of 400,000,000 Shares; (b) add 37,150,000 additional shares of common stock to be offered by ClickStream Corporation (the "Selling Shareholder") pursuant to the PQA, for a revised share amount of 100,000,000 Shares; and (c) reduce the offering price of the remaining 299,500,000 unsold Shares (the "Remaining Shares") and the 100,000,000 shares of our common stock (the "Selling Shareholder Offered Shares") offered by the Selling Shareholder, the majority owner of the Company, to $0.004 per share (the price to be fixed by a post-qualification supplement).

During the year ended December 31, 2022, the Company issued a total of 22,250,000 shares of common stock in a private placement offering for cash proceeds of $149,000.

Issuance of Common Shares for Services

During for the year ended December 31, 2023, the Company issued a total of 6,000,000 shares of common stock to consultants with a fair value of $17,700 for services rendered. The common shares issued were valued at the trading price at the respective date of issuances.

During the year ended December 31, 2022, the Company issued a total of 9,762,336 shares of common stock to consultants with a fair value of $99,797 for services rendered. The common shares issued were valued at the trading price at the respective date of issuances.

Issuance of Common Shares to Settle Accounts Payable/Debt

During for the year ended December 31, 2023, the Company redeemed and cancelled 154,012,000 shares of common stock to settle note receivable – related party and accrued interest of $147,434.

During the year ended December 31, 2022, the Company issued 2,426,587 shares of common stock to settle accounts payable of $31,745.

Issuance of Common Shares for Golf Longshots Acquisition

On August 2, 2022, the Company issued 20,000,000 shares of common stock, having an aggregate fair value of $184,000, as part of its acquisition of Golf Longshots, LLC (See Note 4).

NOTE 13 – SUBSEQUENT EVENTS

In accordance with SFAS 165 (ASC 855-10) management has performed an evaluation of subsequent events through the date that the financial statements were issued.

In July 2024, the Board of Directors of the Company approved a resolution to restate the designation, rights, preferences, powers, restrictions and limitations of the Company's Series A convertible preferred stock.

Twenty-Five Million (25,000,000) shares of the authorized and unissued Preferred Stock of the Company are hereby designated Series A Convertible Preferred Stock with the following rights, preferences, powers, privileges, restrictions, qualifications, and limitations:

1. **Fractional Shares.** Series A Convertible Preferred Stock may be issued in fractional shares.

2. **Dividends.** Series A Convertible Preferred Stock shall be treated pari passu with Common Stock except that the dividend on each share of Series A Convertible Preferred Stock shall be equal to the amount of the dividend declared and paid on each share of Common Stock multiplied by the Conversion Rate.

3. **Liquidation, Dissolution, or Winding Up.** Payments to Holders of Series A Convertible Preferred Stock shall be treated pari passu with Common Stock except that the payment on each share of Series A Convertible Preferred Stock shall be equal to the amount of the payment on each share of Common Stock multiplied by the Conversion Rate.

4. **Voting.** Except as otherwise required by law or by the Articles of Incorporation, the outstanding shares of Series A Convertible Preferred Stock shall vote together with the shares of Common Stock and other voting securities of the Company as a single class. For so long as at least one (1) share of Series A Convertible Preferred Stock is outstanding, the shares of Series A Convertible Preferred Stock, as a class, shall represent 85.30% of all votes entitled to be voted at any annual or special meeting of shareholders of the Company or action by written consent of shareholders. Each outstanding share of the Series A Convertible Preferred Stock shall represent its proportionate share of the 85.30% voting power which is allocated to the outstanding shares of Series A Convertible Preferred Stock.

5. **Conversion Rate and Adjustments.**

(a) **Conversion Rate.** The Conversion Rate shall be 100 shares of Common Stock (as adjusted pursuant to this Section 5) for each share of Series A Convertible Preferred Stock.

(b) **Adjustment for Stock Splits and Combinations.** If the Corporation shall at any time or from time to time after the issuance of the Series A Convertible Preferred Stock effect a subdivision of the outstanding Common Stock, the Conversion Rate then in effect immediately before that subdivision shall be proportionately increased. If the Corporation shall at any time or from time to time after the issuance of the Series A Convertible Preferred Stock combine the outstanding shares of Common Stock, the Conversion Rate then in effect immediately before the combination shall be proportionately decreased. Any adjustment under this paragraph shall become effective at the close of business on the date the subdivision or combination becomes effective.

(c) **Adjustment for Merger or Reorganization, etc.** If there shall occur any reorganization, recapitalization, reclassification, consolidation, or merger involving the Corporation in which the Common Stock (but not the Series A Convertible Preferred Stock) is converted into or exchanged for securities, cash, or other property, then, following any such reorganization, recapitalization, reclassification, consolidation, or merger, each share of Series A Convertible Preferred Stock shall thereafter be convertible in lieu of the Common Stock into which it was convertible prior to such event into the kind and amount of securities, cash or other property that a holder of the number of shares of Common Stock of the Corporation issuable upon conversion of one share of Series A Convertible Preferred Stock immediately prior to such reorganization, recapitalization, reclassification, consolidation, or merger would have been entitled to receive pursuant to such transaction.

6. Automatic Conversion. Each Share of Series A Convertible Preferred Stock shall automatically be Converted into shares of Common Stock at its then effective Conversion Rate upon the written consent of the holders of at least a majority of the then outstanding Series A Convertible Preferred Stock.

7. Waiver. Any of the rights, powers, or preferences of the holders of Series A Convertible Preferred Stock set forth herein may be waived by the affirmative consent or vote of the holders of at least a majority of the shares of Series A Convertible Preferred Stock then outstanding.

10) Issuer Certification

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:

Principal Executive Officer:

I, Wayne Allyn Root certify that:

1. I have reviewed this Disclosure Statement for Winners, 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.

8/18/2024
[Date]

DocuSigned by:
Wayne Allyn Root
357AD650E2E0441...
[CEO's Signature]

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

Principal Financial Officer:

I, Michael Handelman certify that:

1. I have reviewed this Disclosure Statement for Winners, 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.

8/18/2024
[Date]

DocuSigned by:
Michael Handelman
6CD8C364EE85490...
[CFO's Signature]

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