

## OTCQB Certification

I, Brett H. Pojunis, President, Chief Executive Officer, Treasurer and Secretary and Director of GPO Plus, Inc. (“the Company”), certify that:

1. The Company is registered or required to file periodic reporting with the SEC or is exempt from SEC registration as indicated below:

### REGISTERED or REPORTING WITH THE SEC:

- Company is registered under Section 12(g) of the Exchange Act  
 Company is reporting under Section 15(d) of the Exchange Act.  
 Company is a bank that reports to a Bank Regulator under Section 12(i) of the Exchange Act  
 Company is reporting under Regulation A (Tier 2)  
 Other (describe) \_\_\_\_\_

### EXEMPT FROM SEC REGISTRATION/NO SEC REPORTING OBLIGATIONS:

- Company is exempt from registration under Exchange Act Rule 12g3-2(b)  
 Company is a bank that is non-SEC reporting but is current in its reporting to a Banking Regulator  
 Company is reporting under the Alternative Reporting Company Disclosure Guidelines and is otherwise exempt from registration and not required to file periodic reporting

2. The Company is current in its reporting obligations as of the most recent fiscal year-end and any subsequent quarters, and such information has been posted on the SEC’s EDGAR system or the OTC Disclosure & News Service, as applicable.
3. The company is duly organized, validly existing and in good standing under the laws of the state or jurisdiction in which the Company is organized or does business.
4. The share information below is for the primary OTCQB traded security as of the latest practicable date:

US Trading Symbol:		<u>GPOX</u>	<u>As of (date):</u>
Shares Authorized	(A)	<u>199,500,200</u>	<u>9-12-2024</u>
Total Shares Outstanding	(B)	<u>57,633,014</u>	<u>9-12-2024</u>
Number of Restricted Shares <sup>1</sup>	(C)	<u>40,217,777</u>	<u>9-12-2024</u>
Unrestricted Shares Held by Officers, Directors, 10% Control Persons & Affiliates	(D)	<u>332,878</u>	<u>9-12-2024</u>
Public Float: <i>Subtract Lines C and D from Line B</i>	(E)	<u>17,082,359</u>	<u>9-12-2024</u>
% Public Float: <i>Line E Divided by Line B (as a %)</i> <sup>2</sup>	(F)	<u>29%</u>	<u>9-12-2024</u>
Number of Beneficial Shareholders of at least 100 shares <sup>3</sup>	(G)	<u>140</u>	<u>9-12-2024</u>

<sup>1</sup> Restricted Shares means securities that are subject to resale restrictions for any reason. Your transfer agent should be able to provide the total number of restricted securities.

<sup>2</sup> Public Float means the total number of unrestricted shares not held directly or indirectly by an officer, director, any person who is the beneficial owner of more than 10 percent of the total shares outstanding (a “10 percent Control Person”), or any Affiliates thereof, or any Family Members of officers, directors, and control persons. Family Member shall mean a Person’s spouse, parents, children, and siblings, whether by blood, marriage or adoption, or anyone residing in such Person’s home. OTCQB traded securities are required to have a freely traded public float of at least 10% of the shares outstanding unless an exemption applies.

<sup>3</sup> Beneficial Shareholder means any person who, directly or indirectly has or shares voting power of such security or investment power, which includes the power to dispose, or to direct the disposition of, such security. OTCQB traded securities are required to have at least 50 beneficial shareholders unless an exemption applies.

## 5. Convertible Debt:

The following is a complete list of all promissory notes, convertible notes, convertible debentures, or any other debt instruments that may be converted into a class of the issuer's equity securities that were issued or outstanding at any time during the last complete fiscal year and any interim period between the last fiscal year end and the date of this OTCQB Certification. **(If the note is no longer outstanding as of the current date, but was outstanding during the previously described period, the note must still be disclosed in the table below.):**

Date of Note Issuance	Principal Amount at Issuance (\$)	Outstanding Balance (\$) (include accrued interest)	Maturity Date	Conversion Terms (e.g., pricing mechanism for determining conversion of instrument to shares)	# Shares Converted to Date	# of Potential Shares to be Issued Upon Conversion <sup>4</sup>	Name of Noteholder (entities must have individual with voting / investment control disclosed). <sup>5</sup>	Reason for Issuance (e.g., Loan, Services, etc.)
June 16, 2021	\$280,000	\$38,290	October 16, 2022	\$0.15 per share	2,633,332	255,267	Merce Capital	Loan Services
September 8, 2021	\$168,000	0	November 8, 2022,	\$0.15 per share	0	0	Mercer Capital	Loan Services
June 7, 2022,	\$75,000	0	June 22, 2023	\$0.15 per share	0	0	Hauls Inc	Loan Services
August 17, 2022	\$55,000	\$64,453	July 17, 2023	\$0.15 per share	0	429,688	Hauls inc	Loan Services
August 17, 2022	\$82,500	\$99,208	July 17, 2023	\$0.15 per share	0	661,386	Jefferson Street	Loan Services
September 9, 2022	\$55,000	\$65,834	August 9, 2023	\$0.15 per share	0	438,895	Phillip Schatten Trust	Loan Services
September 27, 2022	\$55,000	\$65,537.	April 25, 2023	\$0.15 per share	0	652,479	Lewis Pollack Trust	Loan Services
September 27, 2022	\$82,500	\$97,872	August 27, 2023	\$0.15 per share	0	652,479	Hauls Inc	Loan Services
October 10, 2022	\$82,500	\$97,774	September 10, 2023	\$0.15 per share	0	651,826	Karl Brewer	Loan Services

<sup>4</sup> The total number of shares that can be issued upon full conversion of the Outstanding Balance. The number should not factor any "blockers" or limitations on the percentage of outstanding shares that can be owned by the Noteholder at a particular time. For purposes of this calculation, please use the current market pricing (e.g. most recent closing price, bid, etc.) of the security if conversion is based on a variable market rate.

<sup>5</sup> International Reporting Companies may elect not to disclose the names of noteholders who are non-affiliates of the company. "Affiliate" is a Person that directly, or indirectly through one or more intermediaries, controls or is controlled by, or is under common control with, an officer, a director, or a shareholder beneficially owning 10 percent or more of the Company's outstanding shares.

October 14, 2022	\$82,500	\$77,738.	September 14, 2023	\$0.15 per share	0	518,251	Jefferson Street	Loan Services
October 18, 2022	\$55,000	0	September 18, 2023	\$0.15 per share	0	0	Mia Perrotti	Loan Services
November 3, 2022	60,500	\$71.156	October 3, 2023	\$0.15 per share	0	474,372	Ricardo Soto	Loan Services
January 11, 2023	\$55,000	\$63,782	December 11, 2023	\$0.15 per share	0	425,281	Karl Brewer	Loan Services
January 12, 2023	\$55,000	63,775	December 12, 2023	\$0.15 per share	0	425,168	Lewis Pollack Trust	Loan Services
January 27, 2023	\$220,000	\$254,115	December 27, 2023	\$0.15 per share	0	1,694,099	Stephen Payne	Loan Services
February 22, 2023	\$55,000	\$63,487	October 30, 2023	\$0.15 per share	0	423,248	Jefferson Street	Loan Services
February 22, 2023	\$165,000	0	January 22, 2024	\$0.15 per share	0	0	Pamlico	Loan Services
March 20, 2023	\$55,000	\$62,794	February 20, 2024	\$0.15 per share	0	418,628	Phillip Schatten Trust	Loan Services
March 30, 2023	\$50,000	\$49,599	May 1, 23	\$0.15 per share	0	0	Chris Harter	Loan Services
April 13, 2023	\$110,000	\$0	March 13, 2024	\$0.15 per share	0	0	Pamlico	Loan Services
April 14, 2023	\$110,000	\$0	March 14, 2024	\$0.15 per share	0	0	Pamlico	Loan Services
May 03, 2023	28,600	\$32,215	April 20, 2024	\$0.15 per share	0	214,8765	Karen Hedstorm	Loan Services
May 1, 2023	\$27,500	\$12,670	April 30, 2024	\$0.15 per share	0	84,466	Chris Macke	Loan Services
June 7, 2023	\$55,000	\$61,417	June 7, 2024	\$0.15 per share	0	409,444	Jefferson Street	Loan Services
June 01, 2023	\$27,500	\$11,979	June 01, 2024	\$0.15 per share	0	79.862	John Boyer	Loan Services

June 14, 2023	\$27,500	\$30,655	June 14, 2024	\$0.15 per share	0	204,366	Lindsey Carr	Loan Services
June 9, 2023	\$110,000	\$122,772	June 9, 2024	\$0.15 per share	0	818,481	Roger Gaddis	Loan Services
June 20, 2023	\$46,200	52,039	June 20, 2024	\$0.15 per share	0	183,653	Nicholas Bradford	Loan Services
May 3, 2023	\$46,200	\$52,039	Apr 30, 2024	\$0.15 per share	0	346,928	Richard Allen	Loan Services
Aug 7, 2023	\$165,000	\$165,000	July 7, 2024	\$0.15 per share	0	1,100,000	Stephen Payne	Loan Services
Sept 1, 2023	\$125,000	\$125,000	Sept 1, 2024	\$0.15 per share	0	833,333	Lewis Pollack	Loan Services
Nov 15, 2023	\$100,000	\$112,950	May 15, 2024	\$0.15 per share	0	753,000	Richardo Soto	Loan Services
Nov 27, 2023	\$100,000	\$49,270	Mar 27, 2024	\$0.15 per share	0	328,467	Essential Investment	Loan Services
Jan 23, 2024	\$75,000	\$75,000	Jan 23, 2025	\$0.15 per share	0	500,000	Roger Gaddis	Loan Services
Jan 24, 2024	\$75,000	\$75,000	Jan 24, 2025	\$0.15 per share	0	500,000	Lewis Pollack	Loan Services
Feb 15, 2024	\$85,000	\$85,000	Feb 15, 2025	\$0.15 per share	0	566,668	Hauls	Loan Services
Feb 26, 2024	\$35,000	\$35,000	Feb 26, 2025	\$0.15 per share	0	233,333	Kathleen Hillman	Loan Services

**Total Outstanding Balance:** 2,244,370      **Total Shares:** 2,633,332      15,062,268

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

On June 16, 2021, the Company issued a \$280,000 Original Issue Discounted Convertible Promissory Note for a purchase price of \$250,000, convertible at a fixed rate of \$1 per share. The note has a payment term of nine months for expiry date of March 16, 2022, and bears interest at 9% per annum. Additionally, the Company issued to the investor 280,000 three-year warrants to purchase the Company's common stock at an exercise price of \$1.25 per share. On June 16, 2021, the Company recorded total debt discount of \$196,667 comprising original issue discount of \$30,000 and discount from warrants of \$166,667. During the year ended April 30, 2022, the Company recorded amortization of debt discount of \$194,930 reporting under interest expense in the statements of operations. On January 31, 2022, the Company issued 15,000 shares of common stock for the conversion of

convertible note principal of \$15,000 at a fixed conversion rate of \$1 per share. On April 28, 2022, an agreement was reached for the extension of the expiry date to October 16, 2022, and reduced the note conversion rate from \$1 per share to \$0.15 per share. On May 5, 2022, the Company reduced the warrants exercise price of the attached warrants from \$1.25 per share to \$0.15 per share. The Company assessed the note and warrant amendment for a debt extinguishment or modification in accordance with ASC 470-50. As the change in fair value of the convertible notes from the note amendment resulted in a less than 5% change in present value of cash flows as compared to the original convertible notes, the note amendment is regarded as a note modification, and no incremental expense was noted. On May 25, 2022, the Company issued 280,000 shares of common stock through the exercise of the warrant shares from this note for proceeds of \$42,000. During the year ended April 30, 2023, the Company issued 1,133,332 shares of common stock for the conversion of convertible note principal of \$170,000 at a fixed conversion rate of \$0.15 per share. As of April 30, 2023, the debt discount was fully amortized. As of April 30, 2023 and 2022, the convertible note principal balance was \$95,000 and \$265,000, respectively.

The terms of the promissory notes are summarized as follows:

- Loan Expiry Term of Six Months to One Year
- Weighted Average Remaining Term of 0.51 years
- Annual interest rate of 10%-18%
- Convertible at 25% of the average of the five (5) lowest Daily VWAP over the ten (10) consecutive VWAP Trading Days immediately preceding the date on which the Market Price is being determined, the Holder elects to convert all or part of the note in the event of default.

## 6. Disclosure and Administrative Service Providers:

### Annual Report Preparation:

List any law firm(s) and attorney(s) (including internal counsel) that acted as the Company's primary legal counsel in preparing its most recent annual report. (If no attorney assisted in putting together the disclosure, identify the person(s) who prepared the disclosure and their relationship to the company.)

The Crone Law Group P.C. 420 Lexington Avenue, Suite 2446, New York, NY 10170 Telephone: 646-861-7891  
Mark E. Crone, Managing Partner, [mcrone@cronelawgroup.com](mailto:mcrone@cronelawgroup.com), Telephone: 646-861-7891  
Joe Laxague, Partner, [jlxague@cronelawgroup.com](mailto:jlxague@cronelawgroup.com), Telephone: 775.234.5221

### Ongoing Disclosure and Administrative Services:

The Crone Law Group P.C. 420 Lexington Avenue, Suite 2446, New York, NY 10170 Telephone: 646-861-7891  
Mark E. Crone, Managing Partner, [mcrone@cronelawgroup.com](mailto:mcrone@cronelawgroup.com), Telephone: 646.861.7891  
Joe Laxague, Partner, [jlxague@cronelawgroup.com](mailto:jlxague@cronelawgroup.com), Telephone: 775.234.5221

List any other attorney or service provider, if different than the primary legal counsel listed above, that assisted the company during the prior fiscal year on any matter related to preparation of company disclosure documents, corporate actions and activities related to submission of a Form 211 or OTC Markets' Application. **Please include the following items in this list: firm name, firm address, primary contact name and description of services provided.** If none, please state "None."

None

## 7. Investor Relations Providers:

The following is a complete list of third-party providers engaged by the Company, its officers, directors or controlling shareholders, at any time during the last complete fiscal year and any interim period between the last fiscal year end and the date of this OTCQB Certification, to provide investor relations services, public relations services, marketing, brand awareness, stock promotion, or any other related services to the Company. **Please include the following items in this list: firm name, firm address, primary contact name and description of services provided.** If none, please state "None."

SRAX, Inc. – Mike Malone - 2629 Townsgate Rd #215, Westlake Village, CA 91361 – Phone: 323-205-6109  
SRAX provided an investor relations platform and media buying for investor awareness  
Spyder Growth Strategies, 900 Wheeler Road Ste 225 Hauppauge NY 11788

Spyder Growth Strategies provided Consulting services for introductions & meetings in New York, Boston and Washington with Private Family Offices, Hedge Funds, Institutional & Retail Brokers.

8. Officers, Directors and 5% Control Persons:

The following is a complete list of Officers, Directors and 5% Control Persons (control persons are beneficial owners of five percent (5%) or more of any class of the issuer’s equity securities). Preferred shares, options, warrants that can be converted into common shares within the next 60 days should be included in the shareholdings listed below. **If any of the beneficial shareholders are corporate entities, provide the name and address of the person(s) owning or controlling such corporate entities. If the corporate entity owning 5% or more does not have a person(s) owning or controlling it, provide a note explaining why. For nominee accounts owning 5% or more, provide the name of the 5% beneficial shareholder for this account. If there are no beneficial shareholders of 5% or more behind a nominee account, add a note confirming this.**

Name (First, Last)	Position/company affiliation (ex: CEO, 5% control person)	City and State (And Country if outside US)	Number of Shares Owned (List common, preferred, warrants and options separately)	Class of shares owned	Percentage of Class of Shares Owned (undiluted)
Brett H. Pojunis	CEO CFO, Secretary, Treasurer and Director	3571 E. Sunset Road, Suite #300, Las Vegas, Nevada 89120	8,912,500	Common Stock	15.46%
			500,000	Convertible Series A Preferred	50.0%
Michael Fugler	5% Control Persons	3571 E. Sunset Road, Suite #300, Las Vegas, Nevada 89120	6,453,000	Common Stock	11.19%
			500,000	Convertible Series A Preferred	50.0%

Use the space below to provide any additional details, including conversion terms of any class of the issuer’s equity securities:

9. Certification:

Date: 09/12/2024

Name of Certifying CEO or CFO: Brett H. Pojunis

Title: CEO and CFO

Signature: /s/ Brett H. Pojunis

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