

## Alternative Reporting Standard: Disclosure Guidelines for the Pink<sup>®</sup> Market

Federal and state securities laws require issuers to provide *current information* to the public markets. With a view to facilitating compliance with these laws, OTC Markets Group has created these Disclosure Guidelines (“Guidelines”)<sup>1</sup> that set forth the disclosure obligations that make up the “Alternative Reporting Standard” for Pink companies. Companies on the Pink Market that do not make disclosure directly to the SEC (via EDGAR), a banking regulator, or a non-U.S. regulatory authority may provide disclosure under our “Alternative Reporting Standard.” We use information provided by companies under these Guidelines to designate the appropriate tier in the Pink Market: Current Information or Limited Information.<sup>2</sup>

### Pink Current Information Tier

To qualify for the Current Information Tier:

1. **Subscribe to the OTC Disclosure & News Service:** To submit an application, visit [Gateway](#) to sign in or create a new account. Allow OTC Markets Group 2-4 weeks to process your application and provide authorized user credentials to OTCIQ.
2. **Publish Initial Disclosure:** Upload the following documents through OTCIQ:
  - Annual Report for the most recently completed fiscal year.
  - All Quarterly Reports for the Current Fiscal Year.

*Annual or Quarterly Reports are composed of:*

- **Disclosure Statements:** Disclosure information pursuant to these Guidelines for the applicable period. Available as a fillable form beginning on page 4 of these Guidelines.
- **Financial Statements:** Qualifying Financial Statements in accordance with the Financial Statement Requirements specified in Item 9 of these Guidelines.

*Qualifying Financial Statements include:*

- Audit Letter, if audited
- Balance Sheet
- Statement of Income
- Statement of Cash Flows
- Statement of Retained Earnings (Statement of Changes in Stockholders’ Equity)
- Notes to Financial Statements

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<sup>1</sup> These Guidelines have been designed to encompass the “current information” requirements under state and federal securities laws, such as Rules 10b-5 and 15c2-11 of the Securities Exchange Act of 1934 (“Exchange Act”) as well as Rule 144 of the Securities Act of 1933 (“Securities Act”), and state Blue Sky laws. However, these Guidelines have not been reviewed by the U.S. Securities and Exchange Commission or any state securities regulator. These Guidelines do not constitute legal advice, and OTC Markets Group makes no assurance that compliance with our disclosure requirements will satisfy any legal requirements. These Guidelines may be amended from time to time, in the sole and absolute discretion of OTC Markets Group, with or without notice.

<sup>2</sup> OTC Markets Group may require companies with securities designated as “Caveat Emptor” or other compliance flags to make additional disclosures to qualify for the Pink Current Information tier.

3. **Publish Attorney Letter:** If financial statements are not audited by a PCAOB registered firm, companies must retain U.S. counsel to review their disclosure and provide a letter to OTC Markets Group with respect to adequate current information by providing the following:
  - ***Attorney Letter Agreement:*** The attorney for the company must submit a signed Attorney Letter Agreement according to the [Attorney Letter Agreement Instructions](#).
  - ***Attorney Letter:*** After the attorney reviews the company’s disclosure, publish the “Attorney Letter With Respect to Current Information” through OTCIQ. Attorney Letters must be in accordance with the [Attorney Letter Guidelines](#).
4. **Verify Profile:** Verify the Company Profile through OTCIQ. This includes the complete list of current officers, directors, and service providers; outstanding shares; a business description; contact information; and the names of all company insiders and beneficial owners of 10% or more of the outstanding units or shares of any class of any equity security of the issuer.
5. **OTC Markets Group Processing of Reports:** Allow OTC Markets Group to process the posted documents (typically three to five business days) and provide any comments. Companies will only be evaluated for Current Information once all required documentation has been submitted. A new Attorney Letter is required upon amendment of any referenced report.
6. **Ongoing Requirements:** To qualify for Current Information on an ongoing basis, companies must:
  - Publish reports through OTCIQ on the following schedule:
    - Quarterly Report within **45 days** of the quarter end
    - Annual Report within **90 days** of the fiscal year end
    - Attorney Letter within **120 days** of the fiscal year end if financial statements are unaudited.
  - Maintain a Verified Profile. At least once every six months, review and verify the Company Profile through OTCIQ.
  - Maintain Transfer Agent Verified share data. If your transfer agent participates in the [Transfer Agent Verified Shares Program](#), then your securities must have current share data verified by the transfer agent.
  - Maintain an Active standing in the Company’s State of Incorporation.

### **Pink Limited Information Tier**

Companies that do not meet the requirements of the Pink Current Information tier set forth above may still qualify for the Pink Limited Information Tier by meeting the following minimum disclosure requirements.

1. **Annual Financial Statements:** Publish one set of Qualifying Annual Financial Statements which cover the past 2 completed fiscal years, provided the most recently completed fiscal year is within the past 16 months.
2. **Verified Profile:** The Company must verify the Company Profile through OTCIQ, including, but not limited to, a complete list of officers, directors, and service providers; outstanding shares; a business description; contact information; and the name of all company insiders. “Company Insiders” shall include the beneficial owner of 10% or more of the outstanding units or shares of any class of any equity security of the issuer.
3. **Ongoing Requirements:** To qualify for Limited Information on an ongoing basis, companies must:
  - Publish reports on the following schedule:
    - Annual Financial Statements as outlined in Item 9 within 120 days of the fiscal year end. Should a change in FYE occur, no more than 16 months may elapse from the fiscal year end of the prior Annual Financial Statement.

- Review and Verify the Company's profile information through OTCIQ at least once every 12 months.
- Maintain Transfer Agent Verified share data. If your transfer agent participates in the [Transfer Agent Verified Shares Program](#), then your securities must have current share data verified by the transfer agent.

### **Current Reporting of Material Corporate Events**

In addition to the disclosure requirements above, all companies on the Pink market are expected to promptly release to the public any news or information regarding corporate events that may be material to the issuer and its securities (including adverse information). Persons with knowledge of such events are considered to be in possession of material nonpublic information and may not buy or sell the issuer's securities until or unless such information is made public. If not included in the issuer's previous public disclosure documents, or if the material events occurs after the publication of such disclosure documents, the issuer shall publicly disclose such events by disseminating a news release **within four (4) business days** following their occurrence and posting such news release through an Integrated Newswire or the OTC Disclosure & News Service.<sup>3</sup>

Material corporate events may include:

- Changes to the company's shell status. Please refer to our [FAQ on Shell Companies](#)
- Changes in control of issuer
- Departure of directors or principal officers; election of directors; appointment of principal officers
- Entry into or termination of a material definitive agreement or material agreement not made in the ordinary course of business
- Completion of an acquisition or disposition of assets, including but not limited to merger transactions
- Creation of a direct financial obligation or an obligation under an off-balance sheet arrangement of an issuer
- Triggering events that accelerate or increase a direct or contingent financial obligation including any default or acceleration of an obligation or an obligation under an off-balance sheet arrangement
- Costs associated with exit or disposal activities including material write-offs and restructuring; Material impairments
- Unregistered sales of equity securities
- Material modification to rights of security holders
- Changes in issuer's certifying accountant
- Non-reliance on previously issued financial statements or a related audit report or completed interim review
- Change in a company's fiscal year; Amendments to articles of incorporation or bylaws that were not previously disclosed in a proxy statement or other such disclosure statement.
- Amendments to the issuer's code of ethics, or waiver of a provision of the code of ethics
- Any changes to litigation the issuer may be involved in, or any new litigation surrounding the issuer
- Officer, director, or insider transactions in the issuer's securities
- Disclosure of investor relations, marketing, brand awareness, and stock promotion activities which might reasonably be expected to materially affect the market for its securities or otherwise deemed material by the issuer
- A company's bankruptcy or receivership
- Termination or reduction of a business relationship with a customer that constitutes a specified amount of the company's revenues
- Any material limitation, restriction, or prohibition, including the beginning and end of lock-out periods, regarding the company's employee benefits, retirement and stock ownership plan
- Earnings releases
- Other materially different information regarding key financial or operation trends from that set forth in periodic reports
- Other events the issuer determines to be material

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<sup>3</sup> "Integrated Newswire" shall mean a newswire service that is integrated with the OTC Disclosure & News Service and is included on OTC Markets Group's list of Integrated Newswires, as published on <https://www.otcmartets.com/corporate-services/ir-tools-services>

# Ideal Group of Companies Inc. (Formerly: JZZ Technologies, Inc.)

1525 North Fant Street  
Anderson, SC 29621

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+1 833-433-2599  
idealgrouppcorp.com  
info@idealgrouppcorp.com

## Quarterly Report

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

### **Outstanding Shares**

The number of shares outstanding of our Common Stock was:

38,592,901 as of June 30, 2024 (Current Reporting Period Date or More Recent Date)(As adjusted for 1 for 500 reverse stock split which took effect January 3, 2024)

35,815,123 as of March 31, 2024 (Most Recent Completed Fiscal Year)(As adjusted for 1 for 500 reverse stock split which took effect January 3, 2024)

7,548,151 as of March 31, 2023 (Prior Year Completed Fiscal Year End)(As adjusted for 1 for 500 reverse stock split which took effect January 3, 2024)

### **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<sup>4</sup> of the company has occurred during this reporting period:

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<sup>4</sup> "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

Yes:  No:

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

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

Ideal Group of Companies Inc.

Originally incorporated as Innovisionix Inc. on October 5, 2004 in Nevada; on February 28, 2007 the name of the corporation was changed to JZZ Technologies, Inc; on July 2, 2012 the name of the corporation was changed to Sirius Financial Services, Inc.; on December 4, 2013, the name of corporation was changed to TK Agra, Inc.; on June 25, 2014, the name of the corporation was changed back to JZZ Technologies, Inc.; on 9-21-16, the name of the corporation was changed to Axihub, Inc.; on July 25, 2018, the name of corporation was changed back to JZZ Technologies Inc. The Company only traded and issued stock certificates under the name JZZ Technologies, Inc., which is the only name for which CUSIP numbers were issued from 2007 to January 2, 2024, i.e. 466299 30 2 to 6988IX 10 6 back to 466299 30 2. Name change effective January 3, 2024 to Ideal Group of Companies, Inc. with new CUSIP number 87255U102.

Current State and Date of Incorporation or Registration: Incorporated on October 5, 2004 in the State of Nevada.

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

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

None

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

None

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

On January 3, 2024, a reverse stock split of 1 for 500 was affected. This amendment to the Articles of Incorporation was approved by the State of Nevada on December 22, 2023.

In November 2023, the Company signed a contract to acquire the Colorado based mortgage company, O2 Mortgage, Inc. DBA Oxygen Mortgage ("Oxygen Mortgage) which became a wholly owned subsidiary of the Company. This acquisition was finalized in the fourth quarter of fiscal year 2024.

Oxygen Mortgage is a Colorado based home loan provider with offices in Boulder, Colorado and Chicago, Illinois. The company provides home loans and a variety of mortgage financing products to consumers. Its founder, Robert Egeland, brings 30 years of experience in the mortgage business having closed on more than 28,000 loans through his business ventures, Oxygen Mortgage, which commenced operations in late 2022, is his newest vision of mortgage financing with licenses to provide turnkey loans in Alabama, Arizona, Colorado, Florida, Georgia, Illinois, Kansas, South Carolina and Tennessee and pending licenses for the states of North Carolina and Texas.

The parties agreed to the following consideration:

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(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.

(i) the Company issued to Oxygen Mortgage's four principals: (A) a three-year convertible promissory note in the amount of \$1,000,000. It is contemplated that the note will not be repaid in cash. The note is convertible into an aggregate of 332,505,776 (pre-reverse) shares of the Company's Common Stock (10% of the issued and outstanding shares of Common Stock of the Company as of February 15, 2023), (B) 1,000 shares of Class A Preferred Common Stock, all of which shall be convertible into 33,250,577 (pre-reverse) shares of Common Stock of the Company (1% of the total issued and outstanding shares of Common Stock of the Company as of February 15, 2023) and (C) two one year warrants each entitling the holders to acquire an aggregate of 166.66 additional shares of Class A Preferred Stock (such 166,666 shares being convertible into 5,541,763 (pre-reverse) shares of Common Stock (1/6 of 1% of the issued and outstanding shares of Common Stock of the Company as of February 15, 2023) for an aggregate of \$50,000 and \$75,000, respectfully.

(ii) The rights to the consideration for the purchase of Oxygen Mortgage which includes the convertible promissory notes, the Class A Preferred Stock and the Warrants shall vest at the rate of one eighteenth (1/18) for each full month period after the closing. The termination of Robert Egeland's employment pursuant to his Employment Agreement whether by termination, total disability or death shall terminate the vesting as of the date of such termination event for all of the Oxygen Mortgage sellers.

(iii) The Company shall have the right to set-off any claims which it may have against any one or more of the owners of Oxygen Mortgage against any portion of the following which have not "vested": (a) the Warrants and (b) shares of Class A Preferred Stock to be issued upon exercise of the Warrants. The Company, in its sole and absolute discretion, shall have the right to assert its set-off rights against any one or more of items "(a)" and "(b)" of this paragraph.

(iv) In order to allow for the enforcement of the right of set-off which is set forth in the preceding paragraphs, the Oxygen Mortgage sellers shall not be permitted to sell, assign, transfer or in any manner use the convertible promissory note, shares of Class A Preferred Stock or the Warrants which have not "vested" as collateral for any obligation

The rights of the Company pursuant to set-off of any claims which it may have against the items specified above, shall not be the exclusive rights of the Company and the Company shall retain all other rights and claims which the Company may have against the Oxygen Mortgage sellers pursuant to applicable laws to take such legal action to which it may be entitled.

Robert Egeland shall enter into an Employment Agreement with Oxygen Company which shall have a term of five years. Mr. Egeland shall receive the same compensation and benefits as shall be received by Charles Cardona, the CEO of the Company. In addition, Mr. Egeland was appointed to the Board of Managers of Oxygen Company and the Board of Directors of the Company.

On November 15, 2023, the Company entered into a contract to acquire 100% of the issued and outstanding shares of Portfolio Partners, Inc. ("PPI") from the stockholders of PPI. PPI, through its wholly owned subsidiary, Travel Zen, Inc., owns over 60 deeded vacation rental timeshare weeks in Colorado, near ski areas. It is contemplated that PPI will raise funds through a private offering and will continue to acquire and operate additional timeshare properties. The consideration to be paid by the Company consists of the following: (i) promissory notes aggregating \$623,000 which shall bear interest at 9% per annum with a term of three years which shall be convertible into shares of the Company's Common Stock after one year at a 50% discount of the closing price of the Company's Common Stock for the 10 days prior to conversion, (ii) an aggregate of eighteen million shares (post the reverse stock split of 1 for 500) of the Company's Common Stock, (iii) Warrants (the "First Warrants"), with a term of six months, to purchase \$1,000,000 of the Company's Common Stock at a 50% discount to JZZ's closing market price for the 10 days prior to conversion and (iv) a second warrant granting the holders the right to purchase the same number of shares as the First Warrant for a term of two years at the same price as the exercise price of the First Warrant. Mr. Weintraub shall continue as President of PPI and shall serve as a director of PPI as well as the right to serve as a director of the Company. The Companies at the date of this report have not yet fulfilled the terms and conditions of the agreement and the transaction has not been finalized. It is contemplated that this acquisition will be finalized by third quarter of 2024.

The Company is in the process of seeking financing in order to implement its business plan.

Address of the issuer's principal executive office:

1525 North Fant Street  
Anderson, SC 29621

Address of the issuer's principal place of business:

x *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: V Stock Transfer, LLC  
Phone: (212) 828-8436  
Email: Patricia@vstocktransfer.com  
Address: 18 Lafayette Place, Woodmere, NY 11598

### **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:                                  | IDGR   |
| Exact title and class of securities outstanding: | <u>Common Stock</u>  |
| CUSIP:   | <u>87255U102</u>   |
| Par or stated value:                             | 0000001  |
| Total shares authorized:                         | 4,999,900,000  |
| Total shares outstanding:                        | 38,592,901 as of June 30, 2024 (As adjusted for 1 for 500 reverse stock split which took effect January 3, 2024) |
| Total number of shareholders of record:          | <u>236</u> as of date: <u>June 30, 2024</u>  |

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

### **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:  | Class C Preferred Stock            |
| Par or stated value:                    | .0000001                           |
| Total shares authorized:                | 100,000 <u>as of June 30, 2024</u> |
| Total shares outstanding:               | 60.98 as of June 30, 2024          |
| Total number of shareholders of record: | 3 as of <u>June 30, 2024</u>       |

*Please provide the above-referenced information for all other classes of authorized or outstanding equity securities.*

### **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.**

Class C Preferred Stock-One vote for each share of Common Stock issuable upon conversion. Each share of Class C Preferred Stock shall be convertible into 1 % of the Common Stock issued and outstanding at the time of conversion on a Fully Diluted Basis.

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

Convertible by any one stockholder into no more than 51% of the shares outstanding and has the voting and other rights equal to no more than 51% of the outstanding shares.

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

None

**4. Describe any material modifications to rights of holders of the company's securities that have occurred over the reporting period covered by this report.**

None

**3) Issuance History**

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

***Preferred Stock***

On July 20, 2022, an Amendment to the Certificate of Incorporation was filed which authorized the Board of Directors to create and issue 100,000 shares of "blank check" preferred stock. The Certificate of Amendment also gives the Board the absolute power to determine the terms of the preferred stock. The Certificate of Amendment also provides that the Board may issue such Preferred Stock from time to time in one or more series and authorizes the Board "to fix the designations and the powers, preferences, rights, qualifications, limitations and restrictions relating to the shares of each such series; provided, however, that no shares of preferred stock shall be issued which would give any one stockholder "Beneficial Ownership" in excess of 51% of the Company's issued and outstanding voting securities including "Beneficial Ownership" which he, she or it has immediately prior to such issuance either (i) at the time of such issuance or (ii) at the time of conversion into Common Stock of such preferred shares".

On December 28, 2022, the Board authorized the creation of shares of Class C Preferred Stock having certain rights and privileges including, but not limited to, each share having: (i) total anti-dilution rights, (ii) voting rights equal to 1% of the issued and outstanding shares of the Company, (iii) conversion rights into 1% of the issued and outstanding shares at the time of conversions and (iv) all other rights which are set forth in the Certificate of Designation.



On December 28, 2022, the Board authorized the issuance of 51 shares of Class C Preferred Stock to Charles Cardona, the CEO and Chairman of the Company who agreed to the cancellation of 148,770,000 pre-split shares of Common Stock owned by him and his wife (of which 100,000,000 pre-split shares were previously cancelled).

A Certificate of Designation setting forth the rights and privileges of the Class C Preferred Stock was filed with the Nevada Secretary of State in January, 2023.

On December 29, 2022, the Company entered into an Agreement (the “Madison Agreement”) with Madison Advisory Ventures, Inc. (“Madison”), a consultant to the Company. Pursuant to the Madison Agreement, Madison had the right to 9.98 shares of Class C Preferred Stock. On December 30, 2022, Madison assigned 4.99 shares of Class C Preferred Stock to each of the two principals of Madison, who received such shares in March 2024. Madison and its two principals agreed to cancel shares of Common Stock and warrants for Common Stock which they then owned.

In addition, pursuant to an Agreement dated October 5, 2023, in consideration of various reasons including, but limited to, the failure of the Company to pay Madison and Madison continuing to render consulting services, and the Company’s desire to grant to Madison something substantial in addition to the 9.98 shares of Class C Preferred Stock, the Company agreed to issue warrants to Madison to purchase for nominal consideration a 15% interest in current and future corporate and non-corporate subsidiaries and indirect corporate and non-corporate subsidiaries of the Company.

**Common Stock**

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.

The Company entered into a Settlement Agreement and Stipulation dated as of May 22, 2024 with EROP Enterprises, LLC (“EROP”) for the settlement of \$2,282,500 which EROP acquired from creditors of the Company for which such obligations shall be settled and compromised by the Company’s issuance of freely trading shares of the Company’s Common Stock issued pursuant to Section 3(a)(10) of the Securities Act of 1933, as amended, until such time as EROP’s total gross sales of such Common Stock equal \$3,804,166. The settlement was approved by a Court on July 1, 2024

**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 on Date of This Report: |                  |
| <u>Ending</u>                              | <u>Balance</u>   |
| <u>Ending Balance:</u>                     |                  |
| Date March 31, 2022                        | <u>1,820,845</u> |
| Common:                                    | 1,820,845        |
| Preferred:                                 | <u>0</u>         |

|            |              |         |              |           |     |  |                     |            |                 |
|------------|--------------|---------|--------------|-----------|-----|--|---------------------|------------|-----------------|
| 04/01/2022 | New Issuance | 150,000 | Common Stock | \$171,020 | Yes | Ironclad Partners, Inc. Evan Solomon                     | Debt Conversion     | Restricted | SEC Act 4(a)(2) |
| 04/01/2022 | New Issuance | 150,000 | Common Stock | \$171,020 | Yes | Blue Bridge Consulting, LLC Frank Pinizzotto             | Debt Conversion     | Restricted | SEC Act 4(a)(2) |
| 04/01/2022 | New Issuance | 166,667 | Common Stock | \$280,351 | Yes | Ironclad Partners, Inc. Evan Solomon                     | Debt Conversion     | Restricted | SEC Act 4(a)(2) |
| 04/01/2022 | New Issuance | 42,000  | Common Stock | \$88,200  | Yes | Probility Legal Investments Consulting, LLC John LeGrand | Consulting Services | Restricted | SEC Act 4(a)(2) |
| 04/04/2022 | New Issuance | 2,382   | Common Stock | \$11,910  | Yes | Suzanne Piard  | Consulting Services | Restricted | SEC Act 4(a)(2) |
| 04/04/2022 | New Issuance | 8,890   | Common Stock | \$44,450  | Yes | Joseph J. Tomasek  | Legal Services      | Restricted | SEC Act 4(a)(2) |
| 04/04/2022 | New Issuance | 11,112  | Common Stock | \$23,335  | Yes | Probility Legal Investments Consulting, LLC John LeGrand | Consulting Services | Restricted | SEC Act 4(a)(2) |
| 04/20/2022 | New Issuance | 24,000  | Common Stock | \$39,600  | Yes | Christopher Cardona                                      | Consulting Services | Restricted | SEC Act 4(a)(2) |
| 04/20/2022 | New Issuance | 62,000  | Common Stock | \$102,300 | Yes | Charles Cardona  | Consulting Services | Restricted | SEC Act 4(a)(2) |
| 04/28/2022 | New Issuance | 42,000  | Common Stock | \$210,000 | Yes | Probility Legal Investments Consulting, LLC John LeGrand | Consulting Services | Restricted | SEC Act 4(a)(2) |
| 04/29/2022 | New Issuance | 65,000  | Common Stock | \$325,000 | Yes | Probility Legal Investments Consulting, LLC John LeGrand | Consulting Services | Restricted | SEC Act 4(a)(2) |
| 05/03/2022 | New Issuance | 8,000   | Common Stock | \$20,000  | Yes | Joseph J. Tomasek  | Legal Services      | Restricted | SEC Act 4(a)(2) |
| 05/03/2022 | New Issuance | 2,000   | Common Stock | \$5,000   | Yes | Suzanne Piard  | Consulting Services | Restricted | SEC Act 4(a)(2) |
| 05/09/2022 | New Issuance | 30,000  | Common Stock | \$150,000 | Yes | Probility Legal Investments Consulting, LLC John LeGrand | Consulting Services | Restricted | SEC Act 4(a)(2) |
| 05/13/2022 | New Issuance | 20      | Common Stock | \$45      | Yes | Dr. Eric Rubinfeld                                       | Consulting Services | Restricted | SEC Act 4(a)(2) |
| 5/17/2022  | New Issuance | 186,118 | Common Stock | \$372,235 | Yes | Behemoth Consulting, LLC Cameron Cox                     | Consulting Services | Restricted | SEC Act 4(a)(2) |
| 8/10/2022  | New Issuance | 250,000 | Common Stock | \$500,000 | Yes | Databoss, Inc. Neil Sewant                               | Services            | Restricted | SEC Act 4(a)(2) |
| 7/13/2022  | New Issuance | 86,880  | Common Stock | \$34,441  | Yes | Chestnut Hill Capital, Inc. Christian O'Donnell          | Debt conversion     | Restricted | SEC Act 4(a)(2) |

|            |              |           |              |                              |     |  |                                     |            |                 |
|------------|--------------|-----------|--------------|------------------------------|-----|--|-------------------------------------|------------|-----------------|
| 07/20/2022 | New Issuance | 70,332    | Common Stock | \$28,692                     | Yes | Chestnut Hill Capital, Inc. Christian O'Donnell        | Debt conversion                     | Restricted | SEC Act 4(a)(2) |
| 08/10/2022 | New Issuance | 166,667   | Common Stock | \$141,420                    | Yes | BDF Consulting, LLC Frank Pinizzotto                   | Debt conversion                     | Restricted | SEC Act 4(a)(2) |
| 08/10/2022 | New Issuance | 200,000   | Common Stock | \$31,540                     | Yes | BDF Consulting, LLC Frank Pinizzotto                   | Debt conversion                     | Restricted | SEC Act 4(a)(2) |
| 08/10/2022 | New Issuance | 200,000   | Common Stock | \$31,540                     | Yes | Blue Bridge Consulting, LLC Frank Pinizzotto           | Debt conversion                     | Restricted | SEC Act 4(a)(2) |
| 08/10/2022 | New Issuance | 40,000    | Common Stock | \$40,000                     | Yes | Joseph Tomasek   | Legal services                      | Restricted | SEC Act 4(a)(2) |
| 08/10/2022 | New Issuance | 10,000    | Common Stock | \$10,000                     | Yes | Triple 8 Capital Corp. Kyle Kennedy                    | Consulting services                 | Restricted | SEC Act 4(a)(2) |
| 8/10/2022  | New Issuance | 40,000    | Common Stock | \$40,000                     | Yes | Probitry Legal Investments John LeGrand                | Consulting services                 | Restricted | SEC Act 4(a)(2) |
| 8/22/2022  | New Issuance | 200,000   | Common Stock | \$200,000                    | Yes | Integrity Consulting, LLC David Steward                | Consulting services                 | Restricted | SEC Act 4(a)(2) |
| 8/22/2022  | Cancellation | (200,000) | Common Stock | Exchange for Preferred Stock | Yes | Charles Cardona  | Exchange for Preferred Stock 51 shs | Restricted | SEC Act 4(a)(2) |
| 09/09/2022 | New Issuance | 313,357   | Common Stock | \$70,062                     | Yes | RIFP Consulting, LLC Russell Ivy                       | Debt conversion                     | Restricted | SEC Act 4(a)(2) |
| 09/09/2022 | New Issuance | 86,216    | Common Stock | \$37,600                     | Yes | RMFP Consulting, LLC Richard McConnell                 | Debt conversion                     | Restricted | SEC Act 4(a)(2) |
| 09/09/2022 | New Issuance | 124,888   | Common Stock | \$55,100                     | Yes | RMFP Consulting, LLC Richard McConnell                 | Debt conversion                     | Restricted | SEC Act 4(a)(2) |
| 09/09/2022 | New Issuance | 56,000    | Common Stock | \$28,000                     | Yes | Madison Advisory Ventures, Inc. Fred Mintz/Alan Fraade | Consulting services                 | Restricted | SEC Act 4(a)(2) |
| 09/12/2022 | New Issuance | 12,200    | Common Stock | \$12,200                     | Yes | Triple 8 Capital Corp. Kyle Kennedy                    | Consulting services                 | Restricted | SEC Act 4(a)(2) |
| 9/27/2022  | New Issuance | 257,177   | Common Stock | \$98,409                     | Yes | Ironclad Partners, Inc. Evan Solomon                   | Debt conversion                     | Restricted | SEC Act 4(a)(2) |
| 10/01/2022 | New Issuance | 33,400    | Common Stock | \$16,700                     | Yes | Triple 8 Capital Corp. Kyle Kennedy                    | Consulting services                 | Restricted | SEC Act 4(a)(2) |
| 10/07/2022 | New Issuance | 25,000    | Common Stock | \$12,500                     | Yes | Richard McDonnell                                      | Services                            | Restricted | SEC Act 4(a)(2) |
| 10/07/2022 | New Issuance | 25,000    | Common Stock | \$12,500                     | Yes | Thomas Hays  | Services                            | Restricted | SEC Act 4(a)(2) |

|            |              |           |              |                       |     |   |                       |            |                 |
|------------|--------------|-----------|--------------|-----------------------|-----|---|-----------------------|------------|-----------------|
| 10/19/2022 | Cancellation | (200,000) | Common Stock | Prior debt conversion | Yes | BDF Consulting, LLC Frank Pinizzotto          | Prior debt conversion | Restricted | SEC Act 4(a)(2) |
| 10/30/2022 | New Issuance | 400,000   | Common Stock | \$120,000             | Yes | Astar Investment Company LLC Frank Pinizzotto | Debt Conversion       | Restricted | SEC Act 4(a)(2) |
| 02/07/2023 | New Issuance | 470,000   | Common Stock | \$70,500              | Yes | FAJ Consulting, LLC Frank Pinizzotto          | Debt Conversion       | Restricted | SEC Act 4(a)(2) |
| 02/07/2023 | New Issuance | 470,000   | Common Stock | \$70,500              | Yes | Blue Bridge Consulting, LLC Frank Pinizzotto  | Debt Conversion       | Restricted | SEC Act 4(a)(2) |
| 02/07/2023 | New Issuance | 470,000   | Common Stock | \$70,500              | Yes | BDF Consulting, LLC Frank Pinizzotto          | Debt Conversion       | Restricted | SEC Act 4(a)(2) |
| 02/07/2023 | New Issuance | 470,000   | Common Stock | \$70,500              | Yes | Behemoth Consulting, LLC Frank Pinizzotto     | Debt Conversion       | Restricted | SEC Act 4(a)(2) |
| 03/07/2023 | New Issuance | 700,000   | Common Stock | \$70,500              | Yes | City Capital Consulting, LLC Frank Pinizzotto | Debt Conversion       | Restricted | SEC Act 4(a)(2) |

|  |           |
|--|-----------|
| Shares Outstanding on Date of This Report: |           |
| Ending Balance:                            |           |
| Date March 31, 2023                        | 7,548,151 |
| Common:                                    | 7,548,151 |
| Preferred:                                 | 51        |

|            |              |         |              |          |     |  |                 |            |                 |
|------------|--------------|---------|--------------|----------|-----|--|-----------------|------------|-----------------|
| 05/30/2023 | New Issuance | 733,333 | Common Stock | \$55,000 | Yes | D&P International Consulting, LLC Frank Pinizzotto | Debt Conversion | Restricted | SEC Act 4(a)(2) |
|------------|--------------|---------|--------------|----------|-----|--|-----------------|------------|-----------------|

|            |                               |         |              |          |     |  |  |              |                 |
|------------|-------------------------------|---------|--------------|----------|-----|--|--|--------------|-----------------|
| 09/16/2023 | New Issuance                  | 500,000 | Common Stock | \$25,000 | Yes | Blue Bridge Consulting, LLC Frank Pinizzotto     | Debt Conversion                        | Restricted   | SEC Act 4(a)(2) |
| 11/20/2023 | New Issuance                  | 300,000 | Common Stock | \$30,000 | Yes | GPS Tagging Solutions Inc., LLC Frank Pinizzotto | Debt Conversion                        | Restricted   | SEC Act 4(a)(2) |
| 11/20/2023 | New Issuance                  | 900,000 | Common Stock | \$90,000 | Yes | LAE Mking Inc. Frank Pinizzotto                  | Debt Conversion                        | Restricted   | SEC Act 4(a)(2) |
| 12/23/2023 | Stock Split Fractional Shares | 311     | Common Stock | \$0      | Yes | Shares Issued for stock split rounding           | Shares Issued for stock split rounding | Restricted   | N/A             |
| 01/04/2024 | New Issuance                  | 900,000 | Common Stock | \$9,000  | Yes | D&P International Consulting,                    | Debt Conversion                        | Free Trading | SEC Act 4(a)(2) |

|                   |              |                  |              |                 |     |   |                               |                  |                 |
|-------------------|--------------|------------------|--------------|-----------------|-----|---|-------------------------------|------------------|-----------------|
|                   |              |                  |              |                 |     | <b>LLC Frank Pinizzotto</b>                         |                               |                  |                 |
| <b>01/05/2024</b> | New Issuance | <b>1,000,000</b> | Common Stock | <b>\$10,000</b> | Yes | <b>RIFP Consulting LLC Zack Logan</b>               | <b>Debt Conversion</b>        | Free Trading     | SEC Act 4(a)(2) |
| <b>01/09/2024</b> | New Issuance | <b>533,333</b>   | Common Stock | <b>\$40,000</b> | Yes | <b>Integrity Consulting LLC Jack LeGrand</b>        | <b>Debt Conversion</b>        | Free Trading     | SEC Act 4(a)(2) |
| <b>01/25/2024</b> | New Issuance | <b>2,000,000</b> | Common Stock | <b>\$20,000</b> | Yes | <b>Blue Bridge Consulting LLC Frank Pinizzotto</b>  | <b>Debt Conversion</b>        | Free Trading     | SEC Act 4(a)(2) |
| <b>01/25/2024</b> | New Issuance | <b>1,000,000</b> | Common Stock | <b>\$10,000</b> | Yes | <b>Cameron Davidson</b>                             | <b>Deposit on acquisition</b> | Restricted Stock | SEC Act 4(a)(2) |
| <b>01/25/2024</b> | New issuance | <b>41,775</b>    | Common Stock | <b>\$418</b>    | Yes | <b>Adam Jacobsen</b>                                | <b>Deposit on acquisition</b> | Restricted Stock | SEC Act 4(a)(2) |
| <b>01/25/2024</b> | New issuance | <b>2,550,000</b> | Common Stock | <b>\$25,500</b> | Yes | <b>David Weintraub</b>                              | <b>Deposit on acquisition</b> | Restricted Stock | SEC Act 4(a)(2) |
| <b>01/25/2024</b> | New issuance | <b>100,000</b>   | Common Stock | <b>\$1,000</b>  | Yes | <b>William A. Barnaba</b>                           | <b>Deposit on acquisition</b> | Restricted Stock | SEC Act 4(a)(2) |
| <b>01/25/2024</b> | New issuance | <b>1,000,000</b> | Common Stock | <b>\$10,000</b> | Yes | <b>GPS Tagging Solutions, Inc. Michael Pitsokos</b> | <b>Deposit on acquisition</b> | Restricted Stock | SEC Act 4(a)(2) |
| <b>01/25/2024</b> | New issuance | <b>2,000,000</b> | Common Stock | <b>\$20,000</b> | Yes | <b>Josh Steele</b>                                  | <b>Deposit on acquisition</b> | Restricted Stock | SEC Act 4(a)(2) |
| <b>01/25/2024</b> | New issuance | <b>350,000</b>   | Common Stock | <b>\$3,500</b>  | Yes | <b>George Sobol</b>                                 | <b>Deposit on acquisition</b> | Restricted Stock | SEC Act 4(a)(2) |
| <b>01/25/2024</b> | New issuance | <b>1,000,000</b> | Common Stock | <b>\$10,000</b> | Yes | <b>Hudson Felker</b>                                | <b>Deposit on acquisition</b> | Restricted Stock | SEC Act 4(a)(2) |
| <b>01/25/2024</b> | New issuance | <b>132,588</b>   | Common Stock | <b>\$1,326</b>  | Yes | <b>Eleanor Lydecker</b>                             | <b>Deposit on acquisition</b> | Restricted Stock | SEC Act 4(a)(2) |
| <b>01/25/2024</b> | New issuance | <b>41,775</b>    | Common Stock | <b>\$418</b>    | Yes | <b>Lane Enterprize, LLC Christopher Shaw</b>        | <b>Deposit on acquisition</b> | Restricted Stock | SEC Act 4(a)(2) |
| <b>01/25/2024</b> | New issuance | <b>1,015,350</b> | Common Stock | <b>\$10,154</b> | Yes | <b>Lesli G. Lewis-White</b>                         | <b>Deposit on acquisition</b> | Restricted Stock | SEC Act 4(a)(2) |
| <b>01/25/2024</b> | New issuance | <b>132,588</b>   | Common Stock | <b>\$1,326</b>  | Yes | <b>Joseph Nemchik</b>                               | <b>Deposit on acquisition</b> | Restricted Stock | SEC Act 4(a)(2) |
| <b>01/25/2024</b> | New issuance | <b>467,550</b>   | Common Stock | <b>\$4,676</b>  | Yes | <b>Darin C. Miller</b>                              | <b>Deposit on acquisition</b> | Restricted Stock | SEC Act 4(a)(2) |
| <b>01/25/2024</b> | New issuance | <b>13,259</b>    | Common Stock | <b>\$133</b>    | Yes | <b>Lilly Ceisler</b>                                | <b>Deposit on acquisition</b> | Restricted Stock | SEC Act 4(a)(2) |
| <b>01/25/2024</b> | New issuance | <b>13,259</b>    | Common Stock | <b>\$133</b>    | Yes | <b>Nicole Jamieson</b>                              | <b>Deposit on acquisition</b> | Restricted Stock | SEC Act 4(a)(2) |
| <b>01/25/2024</b> | New issuance | <b>225,587</b>   | Common Stock | <b>\$2,256</b>  | Yes | <b>Christopher Jardine</b>                          | <b>Deposit on acquisition</b> | Restricted Stock | SEC Act 4(a)(2) |

|            |              |           |              |          |     |   |                        |                  |                 |
|------------|--------------|-----------|--------------|----------|-----|---|------------------------|------------------|-----------------|
| 01/25/2024 | New issuance | 132,588   | Common Stock | \$1,326  | Yes | Joseph W. Haberstroh                              | Deposit on acquisition | Restricted Stock | SEC Act 4(a)(2) |
| 01/25/2024 | New issuance | 139,899   | Common Stock | \$1,399  | Yes | Laurie Calyanis                                   | Deposit on acquisition | Restricted Stock | SEC Act 4(a)(2) |
| 01/25/2024 | New issuance | 75,196    | Common Stock | \$752    | Yes | Integra Property Solutions<br>Judge T. Phillips   | Deposit on acquisition | Restricted Stock | SEC Act 4(a)(2) |
| 01/25/2024 | New issuance | 1,258     | Common Stock | \$13     | Yes | George Jackson                                    | Deposit on acquisition | Restricted Stock | SEC Act 4(a)(2) |
| 01/25/2024 | New issuance | 2,654,902 | Common Stock | \$26,549 | Yes | Harold D. Collins                                 | Deposit on acquisition | Restricted Stock | SEC Act 4(a)(2) |
| 01/25/2024 | New issuance | 1,253     | Common Stock | \$13     | Yes | Ben Bancala                                       | Deposit on acquisition | Restricted Stock | SEC Act 4(a)(2) |
| 01/25/2024 | New issuance | 1,709,451 | Common Stock | \$17,095 | Yes | David Weintraub                                   | Deposit on acquisition | Restricted Stock | SEC Act 4(a)(2) |
| 01/25/2024 | New issuance | 747,093   | Common Stock | \$7,471  | Yes | Shih-Jye Yei                                      | Deposit on acquisition | Restricted Stock | SEC Act 4(a)(2) |
| 01/25/2024 | New issuance | 300,783   | Common Stock | \$3,008  | Yes | Josh Steele                                       | Deposit on acquisition | Restricted Stock | SEC Act 4(a)(2) |
| 01/25/2024 | New issuance | 2,089     | Common Stock | \$21     | Yes | Daniel Witherspoon III                            | Deposit on acquisition | Restricted Stock | SEC Act 4(a)(2) |
| 01/25/2024 | New issuance | 1,127,002 | Common Stock | \$11,270 | Yes | Barbara Turner                                    | Deposit on acquisition | Restricted Stock | SEC Act 4(a)(2) |
| 01/25/2024 | New issuance | 41,775    | Common Stock | \$418    | Yes | Jason T. Tunick                                   | Deposit on acquisition | Restricted Stock | SEC Act 4(a)(2) |
| 01/25/2024 | New issuance | 83,551    | Common Stock | \$836    | Yes | Steele Artistic Business Solutions<br>Cort Twitty | Deposit on acquisition | Restricted Stock | SEC Act 4(a)(2) |
| 01/25/2024 | New issuance | 132,588   | Common Stock | \$1,326  | Yes | Georganne Sexton                                  | Deposit on acquisition | Restricted Stock | SEC Act 4(a)(2) |
| 01/25/2024 | New issuance | 13,259    | Common Stock | \$133    | Yes | William Rosenthal                                 | Deposit on acquisition | Restricted Stock | SEC Act 4(a)(2) |
| 01/25/2024 | New issuance | 265,177   | Common Stock | \$2,652  | Yes | Krista Reader                                     | Deposit on acquisition | Restricted Stock | SEC Act 4(a)(2) |
| 01/25/2024 | New issuance | 41,775    | Common Stock | \$418    | Yes | Positivity Sales LLC                              | Deposit on acquisition | Restricted Stock | SEC Act 4(a)(2) |
| 01/25/2024 | New issuance | 300,783   | Common Stock | \$3,008  | Yes | Catherines Treasures LLC<br>Judge T. Phillips     | Deposit on acquisition | Restricted Stock | SEC Act 4(a)(2) |
| 01/25/2024 | New issuance | 132,588   | Common Stock | \$1,326  | Yes | Clifford M. Norris                                | Deposit on acquisition | Restricted Stock | SEC Act 4(a)(2) |
| 01/25/2024 | New issuance | 13,259    | Common Stock | \$133    | Yes | Kaila O'Malley                                    | Deposit on acquisition | Restricted Stock | SEC Act 4(a)(2) |
| 03/13/2024 | New issuance | 1,500,000 | Common Stock | \$37,500 | Yes | Pacific Capital Markets LLC<br>Zack Logan         | Consulting             | Restricted Stock | SEC Act 4(a)(2) |

|            |                                       |           |              |          |     |   |   |                  |                 |
|------------|---------------------------------------|-----------|--------------|----------|-----|---|---|------------------|-----------------|
| 03/28/2024 | New issuance                          | 550,000   | Common Stock | \$5,500  | Yes | Carmen Raney                                      | Deposit on acquisition                            | Restricted Stock | SEC Act 4(a)(2) |
| 03/28/2024 | New issuance                          | 1,000,000 | Common Stock | \$10,000 | Yes | Admiralty Farm Ventures, Inc. Kevin Arnott        | Deposit on acquisition                            | Restricted Stock | SEC Act 4(a)(2) |
| 03/28/2024 | New issuance                          | 100,000   | Common Stock | \$1,000  | Yes | Clifford M. Norris                                | Deposit on acquisition                            | Restricted Stock | SEC Act 4(a)(2) |
| 03/28/2024 | New issuance                          | 100,000   | Common Stock | \$1,000  | Yes | David Severy                                      | Deposit on acquisition                            | Restricted Stock | SEC Act 4(a)(2) |
| 03/28/2024 | New issuance                          | 100,000   | Common Stock | \$1,000  | Yes | Gabrielle Studer                                  | Deposit on acquisition                            | Restricted Stock | SEC Act 4(a)(2) |
| 03/28/2024 | New issuance                          | 50,000    | Common Stock | \$500    | Yes | Joel Neighbors                                    | Deposit on acquisition                            | Restricted Stock | SEC Act 4(a)(2) |
| 01/25/2024 | Fractional shares rounding difference | (5)       | Common Stock | Nil      | Yes | Shares Issued for deposit on acquisition rounding | Shares Issued for deposit on acquisition rounding | Restricted Stock | N/A             |

|  |            |
|--|------------|
| Shares Outstanding on Date of This Report: |            |
| Ending Balance:                            |            |
| Date March 31, 2024                        | 35,815,123 |
| Common:                                    | 35,815,123 |
| Preferred:                                 | 60.98      |

|            |              |           |              |          |     |  |                        |                  |                 |
|------------|--------------|-----------|--------------|----------|-----|--|------------------------|------------------|-----------------|
| 05/21/2024 | New Issuance | 1,000,000 | Common Stock | \$10,000 | Yes | Resources Unlimited NW LLC David Weintraub | Deposit on acquisition | Restricted Stock | SEC Act 4(a)(2) |
| 05/30/2024 | New Issuance | 1,777,778 | Common Stock | \$20,000 | Yes | Pacific Capital Markets LLC Zack Logan     | Consulting             | Restricted Stock | SEC Act 4(a)(2) |

|  |            |
|--|------------|
| Shares Outstanding on Date of This Report: |            |
| Ending Balance:                            |            |
| Date June 30, 2024                         | 38,592,901 |
| Common:                                    | 38,592,901 |
| Preferred:                                 | 60.98      |

## 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: x (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                                   | Reason for Issuance (e.g. Loan, Services, etc.)    |
|----------------------------|--------------------------|-----------------------------------|-----------------------|------------------------------|--|--|--|
| <u>2/03/2021-2/10/2022</u> | <u>\$111,000</u>         | <u>\$166,000</u>                  | <u>\$30,521</u>       | <u>2/3/2022-2/10/2023</u>    | <u>55% of the lowest Trading Price During the 20 Trading Days prior to Conversion</u>        | <u>Chestnut Capital, LLC<br/>Christian O'Donnell</u> | <u>Loan</u>  |
| <u>08/31/2021</u>          | <u>\$106,000</u>         | <u>\$360,000</u>                  | <u>\$49,795</u>       | <u>Demand Note</u>           | <u>50% of the lowest Trading Price During the 20 Trading Days prior to Conversion</u>        | <u>Blue Bridge Consulting, LLC Frank Pinizzotto</u>  | <u>Service Contract</u>                            |
| <u>09/30/2022</u>          | <u>\$306,609</u>         | <u>\$306,609</u>                  | <u>\$0</u>            | <u>Demand Note</u>           | <u>50% of the lowest Trading Price During the 20 Trading Days prior to Conversion</u>        | <u>Blue Bridge Consulting, LLC Frank Pinizzotto</u>  | <u>Loan</u>  |
| <u>11/04/2020</u>          | <u>Line of Credit</u>    | <u>\$194,895</u>                  | <u>\$44,855</u>       | <u>Demand Notes</u>          | <u>50% of the lowest Trading Price During the 20 Trading Days prior to Conversion</u>        | <u>Ironclad Partners, Inc.<br/>Evan Solomon</u>      | <u>Loans</u>                                       |
| <u>08/31/2022</u>          | <u>\$215,000</u>         | <u>\$360,000</u>                  | <u>\$44,898</u>       | <u>Demand Note</u>           | <u>50% of the lowest Trading Price During the 20 Trading Days prior to Conversion</u>        | <u>Blue Bridge Consulting, LLC Frank Pinizzotto</u>  | <u>Service Contract</u>                            |
| <u>08/31/2022</u>          | <u>\$360,000</u>         | <u>\$360,000</u>                  | <u>\$52,688</u>       | <u>Demand Note</u>           | <u>50% of the lowest Trading Price During the 20 Trading Days prior to Conversion</u>        | <u>Ironclad Partners, Inc.<br/>Evan Solomon</u>      | <u>Service Contract</u>                            |
| <u>01/01/2024</u>          | <u>\$1,000,000</u>       | <u>\$1,000,000</u>                | <u>\$44,569</u>       | <u>Due December 31, 2026</u> | <u>75% of the lowest Trading Price During the 20 Trading Days prior to Conversion</u>        | <u>Oxygen Mortgage LLC<br/>Robert Egeland</u>        | <u>Note for acquisition of Oxygen Mortgage LLC</u> |

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

**Example:** A company with a fiscal year end of December 31<sup>st</sup> 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:

#### 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](http://www.OTCMarkets.com).

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

**Ideal Group of Companies, Inc. is a diversified technology company either engaged or will engage primarily in the following four distinct business sectors:** (1) real estate consisting of: (a) interests in time share properties in resort ski areas (b) real estate mortgage brokerage and commercial loans, (c) development of residential and commercial projects initially in South Carolina and Florida and adjacent states, (2) licensing and sales of data bases of senior and other email addresses primarily consisting of seniors and business executives, (3) online targeted marketing, advertising and sales of products and services and (4) sharing of product marketing revenue with our strategic marketing partners.

In addition to the foregoing, the Company has entered into the following transactions:

In October 2022, the Company acquired LION Development Group, LLC ("LION") of South Carolina and launched a new real estate development division.

In November 2023, the Company entered into a contract to acquire the Colorado based mortgage company, O2 Mortgage, Inc. DBA Oxygen Mortgage ("Oxygen Mortgage") which became a wholly owned subsidiary of the Company. This acquisition was finalized in the fourth quarter of fiscal year 2024.

Oxygen Mortgage is a Colorado based home loan provider with offices in Boulder, Colorado and Chicago, Illinois. The company provides home loans and a variety of mortgage financing products to consumers. Its founder, Robert Egeland, brings 30 years of experience in the mortgage business having closed on more than 28,000 loans through his business ventures, Oxygen Mortgage, which commenced operations in late 2022, is his newest vision of mortgage financing with licenses to provide turnkey loans in Alabama, Arizona, Colorado, Florida, Georgia, Illinois, Kansas, South Carolina, Tennessee and pending licenses for the states of North Carolina and Texas.

The agreed consideration is the following:

(i) the Company issued to Oxygen Mortgage's four principals: (A) a three year convertible promissory note in the amount of \$1,000,000. It is contemplated that the note will not be repaid in cash. The note is convertible into an aggregate of 332,505,776 (pre-reverse stock split) shares of the Company's Common Stock (10% of the issued and outstanding shares of Common Stock of the Company as of February 15, 2023), (B) 1,000 shares of Class A Preferred Common Stock, all of which shall be convertible into 33,250,577 (pre-reverse stock split) shares of Common stock of the Company (1% of the total issued and outstanding shares of Common Stock of the Company as of February 15, 2023) and (C) two one year warrants each entitling the holders the right to acquire an aggregate of 166.66 additional shares of Class A Preferred Stock (such 166,666 shares being convertible into 5,541,763 (pre reverse stock) split shares of Common Stock (1/6 of 1% of the issued and outstanding shares of Common Stock of the Company as of February 15, 2023) for an aggregate of \$50,000 and \$75,000, respectfully.

(ii) The rights to the Warrants which are a part of the purchase of Oxygen Mortgage shall vest at the rate of one eighteenth (1/18) for each full month period after the closing. The termination of Robert Egeland's employment pursuant to his Employment Agreement whether by termination, total disability or death shall terminate the vesting as of the date of such termination event for all of the Oxygen Mortgage sellers

(iii) The Company shall have the right to set-off any claims which it may have against any one or more of the owners of Oxygen Mortgage against the any portion of the following which have not "vested" : (a) the Warrants and (b) the shares of Class A Preferred Stock to be issued upon exercise of the Warrants. The Company, in its sole and absolute discretion, shall have the right to assert its set-off rights against any one or more of items "(a)" and "(b)" of this paragraph.

(iv) In order to allow for the enforcement of the right of set-off which is set forth in the preceding paragraphs, the Oxygen Mortgage sellers shall not be permitted to sell, assign, transfer or in any manner use the shares of Class A Preferred Stock or the Warrants which have not "vested" as collateral for any obligation

The rights of the Company pursuant to set-off any claims which it may have against the items specified above, shall not be the exclusive rights of the Company and the Company shall retain all other rights and claims which the Company may have against the Oxygen Mortgage sellers pursuant to applicable laws to take such legal action to which it may be entitled.

Robert Egeland shall be entering into an Employment Agreement with Oxygen Company which shall have a term of five years. Mr. Egeland shall receive the same compensation and benefits as shall be received by Charles Cardona, the CEO of the Company. In addition, Mr. Egeland has been appointed to the Board of Managers of Oxygen Company and the Board of Directors of the Company.

On November 15, 2023, JZZ entered into a contract to acquire 100% of the issued and outstanding shares of Portfolio Partners, Inc. ("PPI") from the stockholders of PPI. PPI, through its wholly owned subsidiary, Travel Zen, Inc., owns over 60 deeded vacation rental timeshare weeks in Colorado, near ski areas. It is contemplated that PPI will raise funds through a private offering and will continue to acquire and operate additional timeshare properties. The consideration to be paid by the Company consists of the following: (i) promissory notes aggregating \$623,000 which shall bear interest at 9% per annum with a term of three years which shall be convertible into shares of the Company's Common Stock after one year at a 50% discount of the closing price of the Company's Common Stock for the 10 days prior to conversion, (ii) an aggregate of 18,000,000 shares (post the pending reverse stock split of 1 for 500) of the Company's Common Stock, (iii) Warrants (the "First Warrants"), with a term of six months, to purchase \$1,000,000 of the company's Common Stock at a 50% discount to the Company's closing market price for the 10 days prior to conversion and (iv) a second warrant granting the holders to purchase the same number of shares as the First Warrant for a term of two years at the same price as the exercise price of the First Warrant. Mr. Weintraub shall continue as President of PPI and shall serve as a director of PPI.. The Companies at the date of this report have not yet fulfilled the terms and conditions of the agreement and the transaction has not been finalized. This acquisition will be finalized by the third quarter of 2024.

This OTC Markets filing does not include certain Letters of Intent which were disclosed in previous OTC Markets filings and in previous Press Releases in view of the Company's belief, at this time, that it is unlikely that any of the transactions which were disclosed in the prior OTC Markets filings will go forward.

The Company is in the process of seeking financing in order to implement its business plan

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

Ideal Group of Companies, Inc. is the parent company of the following four (4) subsidiaries and is in the process of acquiring the other two entities designated below.

1. Axihub, Inc. is a wholly owned subsidiary. Axihub is acting as the managing Company for the operations and activities of the Company. It negotiates all contracts for the operations and will oversee the various websites and marketing operations of the Company.
2. Senior Lifestyle Media LLC ("SLM"), a New York limited liability company, was acquired by the Company as of April 1, 2020 as a wholly owned subsidiary of the Company.
3. In October 2022, the Company acquired LION Development Group, LLC ("LION") of South Carolina and launched a new real estate development division.
4. In November 2023, the Company entered into a contract to acquire Oxygen Mortgage which is engaged in the real estate mortgage brokerage business. The Companies at the date of this report have not yet fulfilled the terms and conditions of the agreement and the transaction has not been finalized. This acquisition closed in the fourth quarter of fiscal year 2024..

In addition, in November, 2023, the Company entered into a contract to acquire Portfolio Partners, Inc. ("PPI"), of Colorado which, through its wholly owned subsidiary, Travel Zen, Inc., is engaged in owning and renting weekly time shares interests in ski areas in Colorado. The Companies at the date of this report have not yet fulfilled the terms and conditions of the agreement and the transaction has not been finalized. This acquisition will be finalized in the first quarter of 2024..

C. Describe the issuers' principal products or services.

The Company's business is primarily focused on four areas: (1) real estate consisting of (a) interests in time share properties in resort ski areas (b) real estate mortgage brokerage and commercial loans, (c) development of residential and commercial projects initially in South Carolina and Florida and adjacent states, (2) licensing and sales of data bases of senior and other email addresses primarily consisting of seniors and business executives, (3) online targeted marketing, advertising and sales of products and services and (4) sharing of product marketing revenue with our strategic marketing partners..

**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 Issuer currently has a two-year lease that began on January 1, 2022 for office space at 1525 North Fant Street, Anderson, SC 29621. The Company paid the first year of the rent for this facility by issuing 14,358,000 shares of its common stock on February 10, 2022, valued at \$143,580. Such lease has been renewed for an additional two years for consideration to be agreed upon.

**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.*

| Names of All Officers, Directors, and Control Persons | Affiliation with Company (e.g. Officer Title /Director/Owner of 5% or more) | Residential Address (City / State Only) | Number of shares owned                                     | Share type/class                      | Ownership Percentage of Class Outstanding | Names of control person if a corporate entity |
|---|---|---|--|---------------------------------------|---|---|
| <u>Charles A. Cardona**</u>                           | <u>Chairman/CEO/President/Secretary/Treasurer/Director</u>                  | Anderson, SC                            | 167,740 (post split)*<br><br>51<br><br>See footnote* below | <u>Common</u><br><br><u>Preferred</u> | .005%<br><br>83.66%                       |   |
| <u>Deirdrea Renwick</u>                               | Chief Financial Officer   | Farmingdale, NY                         | 5,000 (Post stock split)                                   | <u>Common</u>                         | .0000%                                    |   |

|                         |                              |                    |                              |        |        |            |
|-------------------------|------------------------------|--------------------|------------------------------|--------|--------|------------|
|                         |                              |                    |                              |        |        |            |
| Christopher Cardona     | <u>Director</u>              | Anderson, SC       | 48,200                       | Common | .001%  |            |
| Robert Egeland          | <u>Director</u>              | Boulder, CO        | None                         | Common | .0%    |            |
| David Weintraub         | <u>Owner of more than 5%</u> | Avon, CO           | 4,259,451                    | Common | 11.906 |            |
| Josh Steele             | <u>Owner of more than 5%</u> | Avon, CO           | 2,300,783                    | Common | 6.431% |            |
| Harold Collins          | <u>Owner of more than 5%</u> | St. Petersburg, FL | 2,654,902                    | Common | 6.886% |            |
| Pacific Capital Markets | Owner of more than 5%        | San Diego, CA      | 3,277,778 (Post stock split) | Common | 8.502% | Zack Logan |

Confirm that the information in this table matches your public company profile on [www.OTCMarkets.com](http://www.OTCMarkets.com). If any updates are needed to your public company profile, log in to [www.OTCIQ.com](http://www.OTCIQ.com) to update your company profile.

\* Includes 25,940 shares owned by Charles Cardona and 141,800 shares owned by his spouse and children. On December 28, 2022, the Board authorized the issuance of 51 shares of the Company's Series C Preferred Stock to Mr. Cardona which give him : (i) total anti-dilution rights, (ii) voting rights equal to 51% of the issued and outstanding shares of the Company, (iii) conversion rights equal to 51% of the issued and outstanding shares at the time of conversions and (iv) all other rights which are set forth in the Certificate of Designation. This right on the Series C will always on a fully diluted/converted basis will give Charles Cardona a 51% interest of the Common Stock. Preferred Stock In connection with such issuance, Mr. Cardona and his wife cancelled the 297,540 shares of common stock beneficially owned by them (of which 200,000 shares were previously cancelled).

\*\* Charles A. Cardona (B.S. University of Arizona and PhD Astrophysics Stony Brook University) serves as President, CEO and a Director of the Company. He has served as CEO since August 2016 and was appointed to the Board of Directors effective August 2016. Mr. Cardona has served as an officer, director and consultant to various public and nonpublic companies. Mr. Cardona has served as Director of Corporate Development for Ammo Analytical Laboratory and Vice Chairman of the Ammon Foundation and is a member of the board of directors of the Custer Institute Observatory, Long Island, New York's oldest public observatory. He is also a member of the Board of Directors of Pet Adoption World Foundation and an advisor to Kids Adopt a Shelter.

**It is the present intention of the Company to enter into an employment agreement with Charles A. Cardona, the Company's Chairman and CEO, to provide for his services for a five-year term. This agreement is subject to funding and the Company expects to finalize the agreement by the end of the year ending March 31, 2024. His annual salary is intended to be \$120,000, payable on achieving certain monthly revenues.**

## 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](http://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:      | Jeffrey M. Stein, Esquire                                 |
| Firm Name  | JMS Law Group, PLLC                                       |
| Address 1: | 998C Old Country Road, #233<br><u>Plainview, NY 11803</u> |
| Phone:     | (516) 422-6285  |
| Email:     | jstein@jmslg.com  |

### Accountant or Auditor

Name: \_\_\_\_\_

Firm: \_\_\_\_\_  
Address 1: \_\_\_\_\_  
Address 2: \_\_\_\_\_  
Phone: \_\_\_\_\_  
Email: \_\_\_\_\_

#### Investor Relations

Name: \_\_\_\_\_  
Firm: \_\_\_\_\_  
Address 1: \_\_\_\_\_  
Address 2: \_\_\_\_\_  
Phone: \_\_\_\_\_  
Email: \_\_\_\_\_

#### *All other means of Investor Communication:*

X (Twitter): \_\_\_\_\_  
Discord: \_\_\_\_\_  
LinkedIn \_\_\_\_\_  
Facebook: \_\_\_\_\_  
[Other ] \_\_\_\_\_

#### Other Service Providers

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

Name: \_\_\_\_\_  
Firm: \_\_\_\_\_  
Nature of Services: \_\_\_\_\_  
Address 1: \_\_\_\_\_  
Address 2: \_\_\_\_\_  
Phone: \_\_\_\_\_  
Email: \_\_\_\_\_

### **9) Disclosure & Financial Information**

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

Name: Charles Cardona  
Title: Treasurer  
Relationship to Issuer: Officer and Director

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: Charles Cardona  
Title: Treasurer  
Relationship to Issuer: Officer and Director

Describe the qualifications of the person or persons who prepared the financial statements:<sup>5</sup> **Financial background- Been CFO, Treasurer for multiple companies and non-profits for the last thirty five years.**

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.

**10) Issuer Certification**

*Principal Executive Officer:*

The issuer shall include certifications by the chief executive officer and chief financial officer of the issuer (or any other persons with different titles but having the same responsibilities) in each Quarterly Report or Annual Report.

The certifications shall follow the format below:

I, Charles Cardona certify that:

1. I have reviewed this Disclosure Statement for Ideal Group of Companies 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.

8/19/2024

\*/s/Charles A. Cardona [CEO's Signature]

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

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<sup>5</sup> 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.

*Principal Financial Officer:*

I, Deirdrea Renwick certify that:

1. I have reviewed this Disclosure Statement for Ideal Group of Companies 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.

8/19/2024

\*/s/Deirdrea Renwick[CFO's Signature]

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



***Ideal Group of Companies Inc. and Subsidiaries***  
*(Formerly-JZZ Technologies, Inc.)*

*Consolidated Financial Statements as of June 30, 2024 and March 31, 2024 and  
For the Three Months Ended June 30, 2024 and 2023*

# **Ideal Group of Companies Inc. and Subsidiaries**

**(Formerly-JZZ TECHNOLOGIES INC.)**

## **INDEX TO CONSOLIDATED FINANCIAL STATEMENTS**

**(Unaudited)**

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**IDEAL GROUP OF COMPANIES INC.**  
**(Formerly JZZ Technologies Inc.)**  
Consolidated Balance Sheets  
June 30, 2024 and March 31, 2023  
(Unaudited)

|  | June 30,<br>2024 | March 31,<br>2024 |
|--|------------------|-------------------|
| <b>ASSETS</b>  |                  |                   |
| Current Assets   |                  |                   |
| Cash   | \$ 68,144        | \$ 80,379         |
| Prepaid expenses   | 9,345            | 9,345             |
| Deposit on acquisition   | 209,000          | 199,000           |
| Total Current Assets   | 286,489          | 288,724           |
| Property, Plant and Equipment, net   | 20,085           | 22,685            |
| Other Assets   |                  |                   |
| Security deposit   | 1,600            | 1,600             |
| Goodwill and Intangibles   | 500,000          | 500,000           |
| Total Other Assets   | 501,600          | 501,600           |
| Total Assets   | \$ 808,174       | \$ 813,009        |
| <b>LIABILITIES AND STOCKHOLDERS' (DEFICIT)</b>   |                  |                   |
| Current Liabilities  |                  |                   |
| Notes payable-Current maturities   | \$ 111,000       | \$ 219,000        |
| Notes payable - Related Party  | 1,182,504        | 2,147,504         |
| Accounts payable and accrued expenses  | 1,983,128        | 2,031,269         |
| Accounts payable and accrued expenses-Related party  | 1,323,305        | 1,257,239         |
| Advances from shareholders   | 7,600            | 7,600             |
| Advances from individuals  | 200,075          | 183,400           |
| Advances from related parties  | 45,500           | 45,500            |
| Contracts payable  | 525,000          | 525,000           |
| Derivative liability   | 9,453,113        | 13,270,924        |
| Total Current Liabilities  | 14,831,225       | 19,687,436        |
| Long-term Liabilities  |                  |                   |
| Notes payable-Long term  | 1,000,000        | 1,000,000         |
| Total Liabilities  | 15,831,225       | 20,687,436        |
| Commitments and contingencies  | -                | -                 |
| Stockholder's (Deficit)  |                  |                   |
| Preferred stock, \$0000001 par value, 100,000 shares authorized, 60.98 and 0 shares issued and outstanding at June 30, 2024 and March 31, 2024                   | -                | -                 |
| Common stock, \$.0000001 par value, 4,499,900,000 shares authorized; 38,592,901 and 35,815,123 shares issued and outstanding at June 30, 2024 and March 31, 2024 | 4                | 4                 |
| Additional paid-in capital   | 12,751,473       | 12,721,473        |
| Accumulated (Deficit)  | (27,794,528)     | (32,615,904)      |
| Plus-Treasury stock  | 20,000           | 20,000            |
| Total Stockholders' (Deficit)  | (15,023,051)     | (19,874,427)      |
| Total Liabilities and Stockholders' (Deficit)  | \$ 808,174       | \$ 813,009        |

See Accompanying Notes to Financial Statements

**IDEAL GROUP OF COMPANIES INC.**  
**(Formerly JZZ Technologies Inc.)**  
Consolidated Statements of Operations  
For the Three Months Ended June 30, 2024 and 2023  
(Unaudited)

|   | Three Months Ended<br>June 30, |                     |
|---|--------------------------------|---------------------|
|   | <u>2024</u>                    | <u>2023</u>         |
| Revenues                                  | \$ 53,592                      | \$ 184,935          |
| Total revenues                            | <u>53,592</u>                  | <u>184,935</u>      |
| Operating Expenses                        |                                |                     |
| Cost of revenues                          | -                              | 154,662             |
| Depreciation and amortization             | 2,600                          | -                   |
| General and administrative expenses       | <u>256,902</u>                 | <u>349,065</u>      |
| Total operating expenses                  | <u>259,502</u>                 | <u>503,727</u>      |
| (Loss) before other expenses              | <u>(205,910)</u>               | <u>(318,792)</u>    |
| Other income/(expense)                    |                                |                     |
| Change in derivative liability            | 3,817,810                      | 21,036              |
| Debt and accrued interest relief          | 1,252,035                      | -                   |
| Interest (expense)                        | (2,760)                        | (4,971)             |
| Interest (expense)-Related parties        | <u>(39,799)</u>                | <u>(25,993)</u>     |
| Total other income/(expense)              | <u>5,027,286</u>               | <u>(9,928)</u>      |
| Income/(loss) before income taxes         | 4,821,376                      | (328,720)           |
| Income taxes                              | <u>-</u>                       | <u>-</u>            |
| Net income/(loss)                         | <u>\$ 4,821,376</u>            | <u>\$ (328,720)</u> |
| <br>                                      |                                |                     |
| Income/(loss) per share-Basic and diluted | <u>\$ 0.13</u>                 | <u>\$ (0.04)</u>    |
| <br>                                      |                                |                     |
| Weighted average shares outstanding       |                                |                     |
| Basic and diluted                         | <u>36,860,300</u>              | <u>7,837,932</u>    |

See Accompanying Notes to Financial Statements

**IDEAL GROUP OF COMPANIES INC.**  
**(Formerly JZZ Technologies Inc.)**  
Consolidated Statements of Cash Flows  
For the Three Months Ended June 30, 2024 and 2023  
(Unaudited)

|  | Three Months Ended<br>June 30, |                  |
|--|--------------------------------|------------------|
|  | 2024                           | 2023             |
| <b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>                                   |                                |                  |
| Net income/(loss)  | \$ 4,821,376                   | \$ (328,720)     |
| Adjustments to reconcile net loss to net cash used<br>in operating activities: |                                |                  |
| Depreciation   | 2,600                          | -                |
| Common stock issued for services   | 20,000                         | -                |
| Debt relief  | (1,073,000)                    |                  |
| Changes in operating assets and liabilities:                                   |                                |                  |
| Increase/(decrease) in accounts payable and accrued expenses                   | (48,141)                       | 139,775          |
| Increase/(decrease) in accounts payable and accrued expenses-Related parties   | 66,066                         | 222,493          |
| (Decrease) in deposits on jobs   | -                              | (9,565)          |
| (Decrease) in derivative liability   | <u>(3,817,811)</u>             | <u>(21,036)</u>  |
| Net cash (used) in operating activities  | <u>(28,910)</u>                | <u>2,947</u>     |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>                                   |                                |                  |
| Increase in advances from shareholders   | -                              | 16,000           |
| Increase in advances from individuals  | <u>16,675</u>                  | <u>-</u>         |
| Net cash provided by financing activities                                      | <u>16,675</u>                  | <u>16,000</u>    |
| Net increase/(decrease) in cash  | (12,235)                       | 18,947           |
| CASH AT BEGINNING PERIOD   | <u>80,379</u>                  | <u>1,251</u>     |
| CASH AT END OF PERIOD  | <u>\$ 68,144</u>               | <u>\$ 20,198</u> |
| <b>SUPPLEMENTAL CASH FLOW INFORMATION:</b>                                     |                                |                  |
| Cash paid for interest   | <u>\$ -</u>                    | <u>\$ -</u>      |
| Cash paid for income taxes   | <u>\$ -</u>                    | <u>\$ -</u>      |
| <b>NON-CASH TRANSACTIONS</b>   |                                |                  |
| Common stock issued for services   | <u>\$ 20,000</u>               | <u>\$ -</u>      |

See Accompanying Notes to Financial Statements

**IDEAL GROUP OF COMPANIES INC.**  
**(Formerly JZZ Technologies Inc.)**  
Consolidated Statements of Stockholders' (Deficit)  
For the Three and Six Months Ended June 30, 2024 and 2023  
(Unaudited)

|   | Preferred Stock |             | Common Stock      |             | Additional<br>Paid-in<br>Capital | Accumulated<br>(Deficit) | Stockholders'<br>(Deficit) |
|---|-----------------|-------------|-------------------|-------------|----------------------------------|--------------------------|----------------------------|
|   | Shares          | Amount      | Shares            | Amount      |                                  |                          |                            |
| Balance-April 1, 2023                               | 51.00           | \$ -        | 7,548,116         | \$ 1        | \$12,207,785                     | \$(17,741,565)           | \$ (5,533,781)             |
| Common stock issued for debt                        | -               | -           | 733,333           | -           | 55,000                           | -                        | 55,000                     |
| Net (loss) for the three months ended June 30, 2023 | -               | -           | -                 | -           | -                                | (328,720)                | (328,720)                  |
| Balance-June 30, 2023                               | <u>51.00</u>    | <u>\$ -</u> | <u>8,281,449</u>  | <u>\$ 1</u> | <u>\$12,262,785</u>              | <u>\$(18,070,285)</u>    | <u>\$ (5,807,501)</u>      |
|   |                 |             |                   |             |                                  |                          |                            |
|   | Preferred Stock |             | Common Stock      |             | Additional<br>Paid-in<br>Capital | Accumulated<br>(Deficit) | Stockholders'<br>(Deficit) |
|   | Shares          | Amount      | Shares            | Amount      |                                  |                          |                            |
| Balance-April 1, 2024                               | 60.98           | \$ -        | 35,815,123        | \$ 4        | \$12,721,473                     | \$(32,615,904)           | \$ (19,894,427)            |
| Common stock issued for services                    | -               | -           | 1,777,778         | -           | 20,000                           | -                        | 20,000                     |
| Common stock for deposit on acquisition             | -               | -           | 1,000,000         | -           | 10,000                           | -                        | 10,000                     |
| Net income for the three months ended June 30, 2024 | -               | -           | -                 | -           | -                                | 4,821,376                | 4,821,376                  |
| Balance-June 30, 2024                               | <u>60.98</u>    | <u>\$ -</u> | <u>38,592,901</u> | <u>\$ 4</u> | <u>\$12,751,473</u>              | <u>\$(27,794,528)</u>    | <u>\$ (15,043,051)</u>     |

**IDEAL GROUP OF COMPANIES INC. AND SUBSIDIARIES**  
(Formerly JZZ Technologies Inc.)  
**Notes to Consolidated Unaudited Financial Statements**  
**June 30, 2024 and March 31, 2024**

**NOTE 1- Summary of History and Significant Accounting Policies**

**Nature of Operations**

Ideal Group of Companies Inc., (“the Company”) a Nevada corporation was incorporated in the State of Nevada on October 5, 2004. The Issuer Ideal Group of Companies Inc. is a diversified technology company which is engaged or intends to engage in the following five distinct business sectors: (1) real estate development in residential and commercial projects initially in South Carolina and Florida and adjacent locations, (2) licensing and sales of data primarily consisting of seniors and business executives, (3) online targeted marketing, advertising and sales of products and services, (4) sharing of product marketing revenue with our strategic marketing partner and (5) the mortgage business through its recently acquired subsidiary Oxygen Mortgage.

On August 25, 2016, a current officer and director of the Company entered into a Share Exchange Agreement with the Company and the shareholders of Axihub, Inc. Such current officer and director of the Company acquired controlling interest in the Company’s common stock. The Share Exchange were treated as a recapitalization. The financial statements as of December 31, 2021 and March 31, 2021 were presented under successor entity reporting and included the balance sheet of the Company from the acquisition date of August 25, 2016.

Axihub, Inc. has been a relatively dormant wholly owned subsidiary for the last two years. Axihub is acting as the managing Company for the operations and activities of the Company. It will negotiate all contracts for the operations and will oversee the various websites and marketing operations of the Company.

Senior Lifestyle Media LLC was acquired on April 1, 2020, as described below. The Company acquired 100% of its Member Interests. Senior Lifestyle Media LLC has been inactive during the last two years and through the date of this report.

In October 2022, the Company acquired LION Development Group, LLC (“LION”) of South Carolina and launched a new real estate development division.

In November 2023, the Company signed a contract to acquire the Colorado based mortgage company, O2 Mortgage, Inc. DBA Oxygen Mortgage (“Oxygen Mortgage) became a wholly owned subsidiary of the Company as of January 1, 2024.

On November 15, 2023, JZZ signed a contract to acquire 100% of the issued and outstanding shares of Portfolio Partners, Inc. (“PPI”) from the stockholders of PPI. PPI, through its wholly owned subsidiary, Travel Zen, Inc., owns over 60 deeded vacation rental timeshare weeks in Colorado, near ski areas. This Company will become a wholly owned subsidiary of the Company. PPI at the date of this report have not yet fulfilled the terms and conditions of the agreement and the transaction has not closed. This acquisition has not been finalized and the Company expects to finalize this transaction in the third quarter of 2024.

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**Basis of presentation**

The accompanying consolidated financial statements of the Company have been prepared in accordance with accounting principles generally accepted in the United States of America. In the opinion of management, all adjustments, consisting of normal recurring adjustments, necessary for a fair presentation of financial position and the results of operations for the periods presented have been reflected herein.

The Company consolidates its subsidiaries Senior Lifestyle Media LLC, a New York Limited Liability Corporation, Axihub, Inc., a New York Corporation, Lion Development Group LLC, a South Carolina Limited Liability Company and O2 Mortgage, LLC, a Illinois LLC, in accordance with ASC 810, and specifically ASC 810-10-15-8 which states, "[t]he usual condition for a controlling financial interest is ownership of a majority voting interest, and, therefore, as a general rule ownership by one reporting entity, directly or indirectly, or over 50% of the outstanding voting shares of another entity is a condition pointing toward consolidation." All inter-company transactions have been eliminated during consolidation.

**Concentration of Risk**

The Company places its cash and temporary cash investments with established financial institutions. At times, such cash and investments may be in excess of the FDIC insurance limit.

**Principles of Consolidation**

The consolidated financial statements include the accounts of Ideal Group of Companies, Inc., and its subsidiaries Axihub, Inc., Lion Development Group, LLC, Senior Lifestyle Media LLC and O2 Mortgage LLC. All intercompany transactions are eliminated in consolidation.

**Cash and Cash Equivalents**

The Company considers all highly liquid investments purchased with original maturities of three months or less to be cash equivalents.

**Trade Accounts Receivable**

Trade accounts receivable is recorded net of an allowance for expected losses. The allowance is estimated from historical performance and projections of trends. The reserve account at June 30, 2024 and 2023 was \$0.

**Inventory**

The Company's inventory is valued at the lower of cost (first in, first out) or market using the retail method.



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**Stock-based Compensation**

The Company records stock-based compensation in accordance with ASC 718, *Compensation - Stock Based Compensation* and ASC 505, *Equity Based Payments to Non-Employees*, which requires the measurement and recognition of compensation expense based on estimated fair values for all share-based awards made to employees and directors, including stock options.

ASC 718 requires companies to estimate the fair value of share-based awards on the date of grant using an option-pricing model. The Company uses the Black-Scholes option-pricing model as its method of determining fair value. This model is affected by the Company's stock price as well as assumptions regarding a number of subjective variables. These subjective variables include but are not limited to the Company's expected stock price volatility over the term of the awards, and actual and projected employee stock option exercise behaviors. The value of the portion of the award that is ultimately expected to vest is recognized as an expense in the statement of operations over the requisite service period.

All transactions in which goods or services are the consideration received for the issuance of equity instruments are accounted for based on the fair value of the consideration received or the fair value of the equity instrument issued, whichever is more reliably measurable.

**Long-lived Assets**

Long-lived assets are stated at cost. Maintenance and repairs are expensed as incurred. Depreciation is determined using the straight-line method over the estimated useful lives of the assets, which is five years.

Where an impairment of a property's value is determined to be other than temporary, impairment for the estimated potential loss is recorded to adjust the property to its net realizable value.

When items of building or equipment are sold or retired, the related cost and accumulated depreciation are removed from the accounts and any gain or loss is included in the results of operations. The Company does not have any long-lived tangible assets, which are considered impaired as of June 30, 2024 and March 31, 2024.

The Company applies the provisions of ASC 360-10, *Property, Plant and Equipment*, where applicable to all long-lived assets. ASC 360-10 addresses accounting and reporting for impairment and disposal of long-lived assets. The Company periodically evaluates the carrying value of long-lived assets to be held and used in accordance with ASC 360-10. ASC 360-10 requires impairment losses to be recorded on long-lived assets used in operations when indicators of impairment are present and the undiscounted cash flows estimated to be generated by those assets are less than the assets' carrying amounts. In that event, a loss is recognized based on the amount by which the carrying amount exceeds the fair market value of the long-lived assets. Loss on long-lived assets to be disposed of is determined in a similar manner, except that fair market values are reduced for the cost of disposal.

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**Intangibles with Finite Lives**

The Company applies the provisions of Financial Accounting Standards Board (“FASB”) Accounting Standards Codification (“ASC”) 360-10, *Property, Plant and Equipment*, where applicable to all long lived assets. FASB ASC 360-10 addresses accounting and reporting for impairment and disposal of long-lived assets. The Company periodically evaluates the carrying value of long-lived assets to be held and used in accordance with FASB ASC 360-10. FASB ASC 360-10 requires impairment losses to be recorded on long-lived assets used in operations when indicators of impairment are present and the undiscounted cash flows estimated to be generated by those assets are less than the assets’ carrying amounts. In that event, a loss is recognized based on the amount by which the carrying amount exceeds the fair market value of the long-lived assets. Loss on long-lived assets to be disposed of is determined in a similar manner, except that fair market values are reduced for the cost of disposal.

The Company does not amortize any intangible assets with finite lives.

Goodwill and intangible assets are reviewed for potential impairment whenever events or circumstances indicate that their carrying amounts may not be recoverable. The Company impaired its goodwill on the acquisition of O2 Mortgage in the amount of \$907,313 in the year ended March 31, 2024..

**Revenue Recognition**

The Company applies ASC 606 — Revenue from Contracts with Customers. Under ASC 606, the Company recognizes revenue from the commercial sales of products, licensing agreements and contracts to perform pilot studies by applying the following steps: (1) identify the contract with a customer; (2) identify the performance obligations in the contract; (3) determine the transaction price; (4) allocate the transaction price to each performance obligation in the contract; and (5) recognize revenue when each performance obligation is satisfied.

**Advertising**

Advertising costs are expensed as incurred. Advertising expenses for the three months ended June 30, 2024 and 2023 were \$0.

**Research and Development Expenditure**

Research expenditure is recognized as an expense when it is incurred. Development expenditure is recognized as an expense except that expenditure incurred on development projects are capitalized as long-term assets to the extent that such expenditure is expected to generate future economic benefits. Development expenditure is capitalized if, and only if an entity can demonstrate all of the following:

1. its ability to measure reliably the expenditure attributable to the asset under development;
2. the product or process is technically and commercially feasible;
3. its future economic benefits are probable;
4. its ability to use or sell the developed asset;
5. the availability of adequate technical, financial and other resources to complete the asset under development;  
and
6. its intention to complete the intangible asset and use or sell.

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**Research and Development Expenditure (continued)**

Capitalized development expenditure is measured at cost less accumulated amortization and impairment losses, if any. Development expenditure initially recognized as an expense is not recognized as assets in the subsequent period. The development expenditure is amortized on a straight-line method over a period of not exceeding 15 years when the products are ready for sale or use. In the event that the expected future economic benefits are no longer probable of being recovered, the development expenditure is written down to its recoverable amount.

Research and development costs represent the costs of developing and perfecting IGC's products as well as marketing and planning for those products. These costs are charged to expense as incurred.

The Company estimated these costs to be \$0 in its operations for the three months ended June 30, 2024 and 2023.

**Fair Value of Financial Instruments**

The Company adopted FASB ASC 820, Fair Value Measurements and Disclosures, which provides a framework for measuring fair value under GAAP. Fair value is defined as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. The standard also expands disclosures about instruments measured at fair value and establishes a fair value hierarchy, which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The standard describes three levels of inputs that may be used to measure fair value:

Level 1 — Quoted prices for identical assets and liabilities in active markets.

Level 2 — Quoted prices for similar assets and liabilities in active markets; quoted prices for identical or similar assets and liabilities in markets that are not active; and model-derived valuations in which all significant inputs and significant value drivers are observable in active markets; and

Level 3 — Valuations derived from valuation techniques in which one or more significant inputs or significant value drivers are unobservable.

**Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting periods. Management makes these estimates using the best information available at the time the estimates are made; however actual results could differ materially from those estimates.

**Emerging Growth Company Critical Accounting Policy Disclosure**

The Company qualifies as an "emerging growth company" under the 2012 JOBS Act. Section 107 of the JOBS Act provides that an emerging growth company can take advantage of the extended transition period provided in Section 7(a)(2)(B) of the Securities Act for complying with new or revised accounting standards. As an emerging growth company, the Company can delay the adoption of certain accounting standards until those standards would otherwise apply to private companies. The Company may elect to take advantage of the benefits of this extended transition period in the future.

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**Income Taxes**

The Company accounts for income taxes under Section 740-10-30 of the FASB Accounting Standards Codification. Deferred income tax assets and liabilities are determined based upon differences between the financial reporting and tax bases of assets and liabilities and are measured using the enacted tax rates and laws that will be in effect when the differences are expected to reverse. Deferred tax assets are reduced by a valuation allowance to the extent management concludes it is more likely than not that the assets will not be realized. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. The effect on deferred tax assets and liabilities of a change in tax rates is recognized in the statements of operations in the period that includes the enactment date.

The Company adopted section 740-10-25 of the FASB Accounting Standards Codification (“Section 740-10-25”). Section 740-10-25 addresses the determination of whether tax benefits claimed or expected to be claimed on a tax return should be recorded in the financial statements. Under Section 740-10-25, the Company may recognize the tax benefit from an uncertain tax position only if it is more likely than not that the tax position will be sustained on examination by the taxing authorities, based on the technical merits of the position. The tax benefits recognized in the financial statements from such a position should be measured based on the largest benefit that has a greater than fifty percent (50%) likelihood of being realized upon ultimate settlement. Section 740-10-25 also provides guidance on de-recognition, classification, interest and penalties on income taxes, accounting in interim periods and requires increased disclosures. The Company had no material adjustments to its liabilities for unrecognized income tax benefits according to the provisions of Section 740-10-25.

**Segments**

The Company is a diversified technology company that is either currently engaged or will be in the following distinct business sectors: (1) real estate development in residential and commercial projects initially in South Carolina and Florida and adjacent locations, (2) licensing and sales of data bases of email addresses primarily consisting of seniors and business executives, (3) online targeted marketing, advertising and sales of products and services, (4) sharing of product marketing revenue with our strategic marketing partners, and (5) the mortgage business..

**Loss Per Share**

Net loss per common share is computed pursuant to section 260-10-45 of the FASB Accounting Standards Codification. Basic net loss per share is computed by dividing net loss by the weighted average number of shares of common stock outstanding during the period. Diluted net loss per share is computed by dividing net loss by the weighted average number of shares of common stock and potentially outstanding shares of common stock during each period, unless their effect is anti-dilutive due to continuing losses. There were no potentially dilutive shares outstanding as of June 30, 2024 and 2023.

**Recent Accounting Pronouncements**

We do not expect the adoption of recently issued accounting pronouncements to have a significant impact on our results of operations, financial position or

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**NOTE 2 – Financial Condition and Going Concern**

The Company’s financial statements have been presented on the basis that it is a going concern, which contemplates the realization of assets and the satisfaction of liabilities in the normal course of business. The Company has sustained operating losses in the current year and may not achieve the level of profitable operations to sustain its activities. These factors raise substantial doubt as to its ability to obtain debt and/or equity financing and achieve profitable operations.

Management intends to raise additional operating funds through equity and/or debt offerings. However, there can be no assurance management will be successful in its endeavors. Ultimately, the Company will need to achieve profitable operations in order to continue as a going concern.

There are no assurances that the Company will be able to either (1) achieve a level of revenues adequate to generate sufficient cash flow from operations; or (2) obtain additional financing through either private placement, public offerings and/or bank financing necessary to support its working capital requirements. To the extent that funds generated from operations and any private placements, public offerings and/or bank financing are insufficient, the Company will have to raise additional working capital. No assurance can be given that additional financing will be available, or if available, will be on terms acceptable to the Company. If adequate working capital is not available to the Company, it may be required to curtail its operations.

**NOTE 3: Acquisition**

Effective January 1, 2024, Ideal acquired all membership interests in O2 Mortgage, LLC (“O2”).

The purchase price for the acquisition of O2 was the issuance of a contract payable for \$500,000 to be converted into a new Series A Preferred of the Company’s to be designated and issued in the third quarter of 2024 and the issuance of a new Note Payable in the amount of \$1,000,000.

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**NOTE 3: Acquisition (continued)**

The allocation of the purchase price and the estimated fair market values of the assets acquired, and liabilities assumed are shown below.

|  |    |           |
|--|----|-----------|
| Cash   | \$ | 59,163    |
| Prepaid expenses                                 |    | 9,345     |
| Fixed assets                                     |    | 25,285    |
| Deposit  |    | 1,600     |
| Total assets acquired                            |    | 95,393    |
| Accounts payable and accrued expenses            |    | 2,706     |
| Total liabilities assumed                        |    | 2,706     |
| Contract payable and note issued for acquisition |    | 1,500,000 |
| Total purchase price assigned to goodwill        | \$ | 1,407,313 |

The acquired business contributed net revenue of \$32,767 and net earnings from operations of \$5,746 to the Company from the period from January 1, 2024 through March 31, 2024.

The Company impaired the goodwill by \$907,313 in the year ended March 31, 2024.

**Combined Pro Forma Information**

The following table gives effect to the unaudited pro forma combined revenue and net earnings (loss) of the Company as if the above business combinations had transpired on January 1, 2022:

|          | Revenue                 |            | Net Earnings (Loss)     |            |
|----------|-------------------------|------------|-------------------------|------------|
|          | Year Ended December 31, |            | Year Ended December 31, |            |
|          | 2023                    | 2022       | 2023                    | 2022       |
| Revenues | \$ 210,635              | \$ 135,015 | \$8,727                 | \$(29,688) |

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**NOTE 4 – Deposit on Acquisition**

The Company has issued 20,900,000 shares of common stock prior to the closing of the purchase of Portfolio Partners, Inc. and has valued the common stock at \$.01 per share.

**NOTE 5 – Inventories**

Inventories consist of components and finished goods and are stated at the lower of cost or market. Cost is determined using the first-in first-out method.

The Company in the fiscal year ending March 31, 2023 impaired the remaining inventory in the amount of \$200,000. In the prior fiscal year, the Company reduced the inventory down by \$187,683 to reduce it to the net realizable value at that point in time of \$200,000. The Company does not know if it can realize any value to the inventory acquired over two years ago.

**NOTE 6 – Property and Equipment**

At June 30, 2024 and March 31, 2024, property and equipment consisted of the following:

|                                | Useful<br>Lives | June<br>30, 2024 | March<br>31, 2024 |
|--------------------------------|-----------------|------------------|-------------------|
| Equipment                      | 5               | \$ 11,347        | \$ -              |
| Furniture                      | 3               | 4,614            | -                 |
| Leasehold improvements         | 3               | 15,241           | -                 |
|                                |                 | <u>31,202</u>    | <u>-</u>          |
| Less: accumulated depreciation |                 | (11,117)         | -                 |
|                                |                 | <u>\$ 20,085</u> | <u>\$ -</u>       |

Depreciation expense was \$2,600 and \$0 for the three months ended June 30, 2024 and 2023, respectively.

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**NOTE 7 – Goodwill and Intangibles**

At June 30, 2024 and March 31, 2024, goodwill and intangibles consisted of the following:

|          | <u>June 30, 2024</u> | <u>March 31, 2024</u> |
|----------|----------------------|-----------------------|
| Goodwill | \$ <u>500,000</u>    | \$ <u>-</u>           |

The Company on the close of O2 Mortgage purchased \$1,407,313 of goodwill, as part of the purchase price. The Company impaired this goodwill by \$907,313 in the year ended March 31, 2024.

**NOTE 8 – Notes Payable**

The Company’s notes payable consists of the following:

|   | <u>June 30,<br/>2024</u>    | <u>March 31,<br/>2024</u> |
|---|-----------------------------|---------------------------|
| Note payable, 10% interest, interest and principal payable due upon demand, unsecured   | \$ -                        | \$ 10,000                 |
| Notes payable, 10% interest, interest and principal payable from February 3, 2022 to February 10, 2023, unsecured, convertible at 55% of the lowest trading price for the three weeks prior to conversion | 111,000                     | 111,000                   |
| Notes payable, 9% interest, interest and principal payable due on December 31, 2026, unsecured, convertible at 75% of the lowest trading price for the three weeks prior to conversion                    | 1,000,000                   | 1,000,000                 |
| Notes payable, 8% interest, interest and principal due upon demand, unsecured   | <u>                    </u> | <u>98,000</u>             |
| Total due   | 1,111,000                   | 1,219,000                 |
| Current portion   | <u>111,000</u>              | <u>219,000</u>            |
| Long-term portion   | <u>\$1,000,000</u>          | <u>\$1,000,000</u>        |

Principal repayments for the next five years are as follows:

|               | <u>Amount</u>       |
|---------------|---------------------|
| June 30, 2025 | \$ 111,000          |
| Thereafter    | <u>1,000,000</u>    |
|               | <u>\$ 1,111,000</u> |



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**NOTE 9 – Notes Payable-Related Parties**

The Company’s notes payable consists of the following:

|   | June 30,<br><u>2024</u> | March 31,<br><u>2023</u> |
|---|-------------------------|--------------------------|
| Notes payable, 8% interest, interest and principal due upon demand, unsecured, convertible at 50% of the lowest trading price for the three weeks prior to conversion | <u>\$1,182,504</u>      | <u>\$1,689,458</u>       |
| Total due   | 1,182,504               | 1,689,458                |
| Current portion   | <u>1,182,504</u>        | <u>1,689,458</u>         |
| Long-term portion   | <u>\$ _____</u>         | <u>\$ _____</u>          |

Principal repayments for the next five years are as follows:

|               | <u>Amount</u>       |
|---------------|---------------------|
| June 30, 2025 | \$ 1,182,504        |
| Thereafter    | -                   |
|               | <u>\$ 1,182,504</u> |

**NOTE 10 – Derivative Liability**

The Company has convertible notes payable outstanding at June 30, 2024 that are convertible into Company’s common stock to be issued upon conversion of notes payable and preferred stock Series C based the current conversion formula into 1,264,775,250 shares of common stock. The Company currently has enough authorized shares to fully allow the conversion of all the notes payable, related accrued interest and Series C Preferred Stock.

Due to there being no explicit limit to the number of shares to be delivered upon settlement of the above conversion option embedded in the NP and Preferred Stock, the conversion feature is classified as derivative liabilities and recorded at fair value.

As of June 30, 2024, the number of common shares that could be potentially issued to settle the conversion of the notes and preferred stock is 1,264,775,250 common shares.

The liability has decreased for the conversion rate into common stock for the period ending June 30, 2024 and prior years and adjustments for the change in the derivative value based on the increase in the conversion to common shares. The amount of the decrease for the three months ended June 30, 2024 was \$3,817,810 and the decrease for the three months ended June 30, 2023 was \$21,036.

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**NOTE 10 – Derivative Liability (continued)**

Pursuant to ASC 815, “Derivatives and Hedging,” the Company initially did not recognize the fair value of the embedded conversion feature of the NP on date of issuance due to limitations on the conversion feature of the security that have now expired and only the fair value of the securities was charged to operations. During the period of August 25, 2016 to June 30, 2024, the Company recorded a mark-to-market adjustment based on the fair value of the derivative liability on that date which has resulted in a charge of \$9,453,113 to operations during this period of time. The fair value of the derivative liability was determined using the Black Scholes option pricing model with a quoted market price of \$.01-.03, a conversion price of fifty to seventy-five percent of the closing bid price, high expected volatility, none expected, plus recording the terms of the Series C Preferred Stock.

The following table sets forth by level with the fair value hierarchy the Company’s financial assets and liabilities measured at fair value on June 30, 2024.

|                                  | <b>Level 1</b> | <b>Level 2</b> | <b>Level 3</b> | <b>Total</b> |
|----------------------------------|----------------|----------------|----------------|--------------|
| <b>Assets</b>                    |                |                |                |              |
| None                             | \$ -           | \$ -           | \$ -           | \$ -         |
| <b>Liabilities</b>               |                |                |                |              |
| Derivative Financial instruments | \$ -           | \$ -           | \$ 9,453,113   | \$ 9,453,113 |

The total derivative liability relates to the conversion of the Company’s convertible notes payable outstanding.

**NOTE 11 – Capital Changes**

**Common Stock**

The Company on June 2, 2021 increased its authorized common shares from 450,000,000 to 1,500,000,000, par value \$.001.

The Company on July 20, 2022 increased its authorized common shares from 1,500,000,000 to 2,499,900,000, with a change of par value of \$.001 to \$.0000001. This increase in the authorized shares and the change of par value has been retroactively restated in these financial statements.

The Company on February 3, 2023 increased its authorized common shares from 2,499,900,000 to 4,499,900,000

The Company issued 483,522 shares of its common stock for consulting services valued at \$1,452,076 during the three months ended June 30, 2022.

Company issued 466,667 shares of its common stock for debt in the amount of \$622,390 during the three months ended June 30, 2022.

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**NOTE 11 – Capital Changes (continued)**

The Company issued 408,200 shares of its common stock for consulting services valued at \$602,200 during the three months ended September 30, 2022.

The Company issued 1,705,482 shares of its common stock for debt in the amount of \$1,265,016 during the three months ended September 30, 2022.

The President of the Company cancelled 200,000 shares of his common stock for 51 shares of Preferred Stock.

The Company issued 400,000 shares of its common stock for debt in the amount of \$120,000 during the three months ended December 31, 2022.

The Company cancelled 200,000 shares of its common stock from an error of prior shares issued for services.

The Company issued 83,400 shares of its common stock for consulting services valued at \$45,040 during the three months ended December 31, 2022.

The Company issued 2,580,000 shares of its common stock for the conversion of notes payable valued at \$352,000 during the three months ended March 31, 2023.

The Company issued 733,333 shares of its common stock for the conversion of notes payable valued at \$55,000 during the three months ended June 30, 2023.

The Company issued 500,000 shares of its common stock for the conversion of notes payable valued at \$25,000 during the three months ended September 30, 2023.

The Company issued 1,200,000 shares of its common stock for the conversion of notes payable valued at \$120,000 during the three months ended December 31, 2023.

The Company issued 4,433,333 shares of its common stock for the conversion of notes payable valued at \$79,000 during the three months ended March 31, 2024.

The Company issued 1,500,000 shares of its common stock for the consulting services valued at \$37,500 during the three months ended March 31, 2024.

The Company issued 1,777,778 shares of its common stock for the consulting services valued at \$20,000 during the three months ended March 31, 2024.

The Company issued 1,777,778 shares of its common stock for the consulting services valued at \$20,000 during the three months ended June 30, 2024.

The Company has issued 20,900,000 shares of its common stock for the deposit on the Travelzen acquisition valued at \$20,000 during the six month period ended June 30, 2024.

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**NOTE 11 – Capital Changes (continued)**

**Preferred Stock**

The Company on July 20, 2022, as part of the amendment to its articles, created and authorized 100,000 shares of Preferred Stock, par value \$.0000001. No single stockholder of such shares shall have the Beneficial Ownership of not more than 51% of the Company's issued and outstanding voting shares. As of the date of this filing, 60.98 shares have been issued.

**NOTE 12 – Treasury Stock**

The Company has placed into treasury 40,000 shares of its common stock at a price of \$20,000 during the year ended March 31, 2021. These shares have not been cancelled as of the date of this report.

**NOTE 13 – Contingencies and Commitments and Legal Matters**

The management of the Company has conducted a diligent search and concluded that there were no commitments, contingencies, or legal matters pending on the balance sheet dates that have not been disclosed.

**NOTE 14 – Subsequent Events**

In accordance with ASC 855-10, the Company has analyzed its operations subsequent to March 31, 2024 through the date these financial statements were issued and has determined that it has one subsequent event.

The Company has signed agreements to acquire the one entity listed below. As of the date of this report, certain items in the contract have not been completed and effectively the Company has yet to acquire the one entity. The Company expects the acquisition will be completed in the third quarter of 2024.

On November 15, 2023, JZZ signed a contract to acquire 100% of the issued and outstanding shares of Portfolio Partners, Inc. ("PPI") from the stockholders of PPI. PPI, through its wholly owned subsidiary, Travel Zen, Inc., owns over 60 deeded vacation rental timeshare weeks in Colorado, near ski areas. This Company will become a wholly owned subsidiary of the Company. The Company at the date of this report have not yet fulfilled the terms and conditions of the agreement and the transaction has not been finalized. This acquisition will be finalized in the third quarter of 2024 upon the effective date of the closing.

On May 22, 2024, the Company signed a Settlement Agreement and Stipulation pursuant to Section 3(a)(10) of the Securities Act of 1933 to satisfy certain accounts payable in the amount of \$2,282,500 that are outstanding for sales of common stock equaling a gross value of \$3,804,166. A court approved this agreement in a Fairness Hearing on July 1, 2024.