



HYDRO POWER TECHNOLOGIES INC.

2nd Quarter Report for the Year Ending

JUNE 30, 2024



Disclosure Statement Pursuant to the Pink Basic Disclosure Guidelines

HYDRO POWER TECHNOLOGIES INC.

Via Lazio 10

Rome 00197

Italy

Telephone +39 3474436512

<http://HydroPTechGroup.com>

info@HydroPTechGroup.com

SIC CODE 4911

2nd Quarter Report

for the Period Ending JUNE 30, 2024

Outstanding Shares

The number of shares of our Common stock was :

The number of shares outstanding of our Common Stock was:

230,502,936 as of JUNE 30, 2024

As of **September 30, 2023**, the most Recent Completed Fiscal Year End Date, the number of shares outstanding of our Common Stock was:

230,502,936 as of September 30, 2023

Shell Status

Indicate by check mark whether the company is a shell company (as defined in Rule 405 of the Securities Act of 1933 and Rule 12b-2 of the Exchange Act of 1934):

Yes: No:

Indicate by check mark whether the company's shell status has changed since the previous reporting period:

Yes: No:

Change in Control

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

Yes: No:

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

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

The exact name of the issuer is Hydro Power Technologies, Inc.
On April 1, 2005, we were incorporated as Boyd Holdings Inc., in the State of Nevada.
On March 24, 2006, the name was changed to Playbox (US) Inc.
On April 8, 2020, the name of the Company was changed to Hydro Power Technologies, Inc.

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

On April 1, 2005, we were incorporated as Boyd Holdings Inc., in the State of Nevada.
On September 9, 2010, the issuer was redomiciled from Nevada to Wyoming.
The Issuer current standing in the State of Wyoming is Active and in Good Standing.

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

None

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

On June 1st, 2023, the Company entered into an engagement the shareholders of Sheltia Work Trade S.R.L. of Rome, Italy and with management offices in London, England to acquire the Majority Control of Seventy (70%) of the Company.. Sheltia has been in business since 2017. The final closing was completed with the Board of Directors appointment on 25 September 2023. The Company shareholder transfer of Preferred Series E shares and cash payments for the Majority Control of Seventy (70%) ownership in Sheltia Work Trade S.R.L.

Mr. Grant F. Sanders has sold 100% of his interest in the Preferred Series A, Preferred Series E and Common Stock as of November 30, 2023. A change of Control was filed with OTC Markets due to the 25 September 2023 appointment of the new board of directors and advise on the transfer of 100% of Mr. Sanders holdings.

On 3rd February, 2024, the Issuer entered into an agreement to provide up to \$ 500,000 in financing in return for 40% of the undiluted Capital Stock of ECarAid, Inc., a Delaware Corp., with its headquarters in Vietnam. On February 28, 2024 the Agreement was terminated due the lack of funding agreement.

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

Hydro Power Technologies, Inc.
Via Lazio 10
Rome 00197
Italy
<http://HydroPTechGroup.com>
+39 3474436512
info@HydroPTechGroup.com

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

Check if principal executive office and principal place of business are the same address:

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

Yes: No:

2) Security Information

Transfer Agent

Name: Pacific Stock Transfer Company (See Note)
6725 Via Austin Pkwy, Suite 300
Las Vegas, Nevada 89119
Phone: 800-785-7782
Email: info@pacificstocktransfer.com
Address: 6725 Via Austin Pkwy, Suite 300, Las Vegas, Nevada 89119

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:	PYBX	
Exact title and class of securities outstanding:	Common	
CUSIP:	72811U309	
Par or stated value:	\$0.0001	
Total shares authorized:	5,000,000,000	as of date: JUNE 30, 2024
Total shares outstanding:	230,502,936	as of date: JUNE 30, 2024
Number of shares in the Public Float ² :	74,091,936	as of date: JUNE 30, 2024
Total number of shareholders of record:	427	as of date: JUNE 30, 2024

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

Other classes of authorized or outstanding equity securities:

The goal of this section is to provide a clear understanding of the share information for its other classes of authorized or outstanding equity securities (e.g. preferred shares). Use the fields below to provide the information, as applicable, for all other authorized or outstanding equity securities.

Exact title and class of the security:	Preferred Series A	
CUSIP (if applicable):	None	
Par or stated value:	.0001	
Total shares authorized:	1,000,000	As of JUNE 30, 2024
Total shares outstanding (if applicable):	110	As of JUNE 30, 2024
Total number of shareholders of record	1	As of JUNE 30, 2024

Exact title and class of the security:	Preferred Series B	
CUSIP (if applicable):	None	
Par or stated value:	.0001	
Total shares authorized:	20,000,000	As of JUNE 30, 2024
Total shares outstanding (if applicable):	0	As of JUNE 30, 2024
Total number of shareholders of record	0	As of JUNE 30, 2024

Exact title and class of the security:	Preferred Series C	
CUSIP (if applicable):	None	
Par or stated value:	.0001	

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

Total shares authorized:	10,000,00	As of JUNE 30, 2024
Total shares outstanding (if applicable):	0	As of JUNE 30, 2024
Total number of shareholders of record	0	As of JUNE 30, 2024

Exact title and class of the security:	Preferred Series D	
CUSIP (if applicable):	None	
Par or stated value:	.0001	
Total shares authorized:	30,000,000	As of JUNE 30, 2024
Total shares outstanding (if applicable):	0	As of JUNE 30, 2024
Total number of shareholders of record	0	As of JUNE 30, 2024

Exact title and class of the security:	Preferred Series E	
CUSIP (if applicable):	None	
Par or stated value:	.0001	
Total shares authorized:	30,000,000	As of JUNE 30, 2024
Total shares outstanding (if applicable):	4,037,213	As of JUNE 30, 2024
Total number of shareholders of record	3	As of JUNE 30, 2024

Exact title and class of the security:	Preferred Series F	
CUSIP (if applicable):	None	
Par or stated value:	.0001	
Total shares authorized:	10,000,000	As of JUNE 30, 2024
Total shares outstanding (if applicable):	0	As of JUNE 30, 2024
Total number of shareholders of record	0	As of JUNE 30, 2024

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:

- For common equity, describe any dividend, voting and preemption rights.**
Each Common Shareholder is entitled to One (1) Vote per share
Dividends are authorized if declared by the Board of Directors, at its sole discretion.
There are no current Preemption Rights.
- For preferred stock, describe the dividend, voting, conversion, and liquidation rights as well as redemption or sinking fund provisions.**

Dividends:

Preferred Series A – F authorized if declared by the Board of Directors at its sole discretion.

Voting:

Series A
Each share shall have 4 times the sum of all shares of common stock issued and outstanding at the time of voting plus all shares of Series B, Series C, Series E and Series F issue and outstanding at the time of voting. divided by the number of shares of Series A Preferred Stock issued and outstanding at the time of voting.

Series B
Pari passu as the Common Stock voting.

Series C
Pari passu as the Common Stock voting.

Series D
Each share shall have Ten (10) Votes

Series E
Each share shall have One Thousand (1,000) Votes

Series F
Pari passu as the Common Stock voting.

Conversion:

Series A

No Conversion Rights.

Series B

number of shares of the Corporation's common stock by multiplying the total value of shares of preferred series B stock by the issuance price of \$.001, dividing the total by the current market price of the common stock on the date of the conversion and multiplying the resulting total by 1.2 times (the "Conversion Rate").

Series C

40 shares of the Corporation's common stock or as determined by the Board from time to time.

Series D

\$2.5 divided by the current trading price of the common stock on the date of conversion.

Series E

3,000 shares of Common Stock for each share of Preferred Series E

Series F

\$.01 price per share and dividing by the current market price of the common stock on the conversion date and multiplying by 1.2 times (the "Conversion Rate").

Liquidation**Series A**

No liquidation Rights.

Series B

Upon any liquidation or winding up of the corporation whether voluntary or involuntary, before any distribution or payment shall be made to the holders of any stock ranking junior to the Series B Preferred Stock, the holders of the Series B Preferred Stock shall be entitled to be paid out of the assets of the Corporation an equal to \$1.00 per share (the "Preference Value") plus any declared but unpaid dividends, for each share of Series B Preferred Stock held by them. After the payment of the full applicable Preference Value of each share of the Series B Preferred Stock as set forth herein, the remaining assets of the Corporation legally available for distribution, if any, shall be distributed ratably to the holders of the Corporation's Series C, Series D, Series E, Series F and common stock in that order.

Series C

See Series B

Series D

Upon any liquidation or winding up of the corporation whether voluntary or involuntary, before any distribution or payment shall be made to the holders of any stock ranking junior to the Series D Preferred Stock, the holders of the Series B Preferred Stock shall be entitled to be paid out of the assets of the Corporation an equal to \$2.50 per share (the "Preference Value") plus any declared but unpaid dividends, for each share of Series D Preferred Stock held by them. After the payment of the full applicable Preference Value of each share of the Series D Preferred Stock as set forth herein, the remaining assets of the Corporation legally available for distribution, if any, shall be distributed ratably to the holders of the Corporation's Series E, Series F and common stock in that order.

Series E

Upon any liquidation or winding up of the corporation whether voluntary or involuntary, before any distribution or payment shall be made to the holders of any stock ranking junior to the Series e Preferred Stock, the holders of the Series E Preferred Stock shall be entitled to be paid out of the assets of the Corporation an equal to \$1.00 per share (the "Preference Value") plus any declared but unpaid dividends, for each share of Series E Preferred Stock held by them. After the payment of the full applicable Preference Value of each share of the Series E Preferred Stock as set forth herein, the remaining assets of the Corporation legally available for distribution, if any, shall be distributed ratably to the holders of the Corporation's Series F and common stock in that order.

Series F

Upon any liquidation or winding up of the corporation whether voluntary or involuntary, before any distribution or payment shall be made to the holders of any stock ranking junior to the Series F Preferred Stock, the holders of the Series F Preferred Stock shall be entitled to be paid out of the assets of the Corporation an equal to \$.01 per share (the "Preference Value") plus any declared but unpaid dividends, for each share of Series B Preferred Stock held by them. After the payment of the full applicable Preference Value of each share of the Series F Preferred Stock as set forth

herein, the remaining assets of the Corporation legally available for distribution, if any, shall be distributed ratably to the holders of the Corporation's common stock.

Redemption or sinking fund provisions

None

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

None

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

NONE

3) Issuance History

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

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

A. Changes to the Number of Outstanding Shares

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

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

Shares Outstanding as of Second Most Recent Fiscal Year End: <u>Opening Balance</u> Date <u>October 1, 2021</u> Common: 212,502,936 Preferred Series A 110 Preferred Series E 4,043,213						*Right-click the rows below and select "Insert" to add rows as needed.			
Date of Transaction	Transaction type (e.g. new issuance, cancellation, shares returned to treasury)	Number of Shares Issued (or cancelled)	Class of Securities	Value of shares issued (\$/per share) at Issuance	Were the shares issued at a discount to market price at the time of issuance? (Yes/No)	Individual/ Entity Shares were issued to (entities must have individual with voting / investment control disclosed).	Reason for share issuance (e.g. for cash or debt conversion) - OR- Nature of Services Provided	Restricted or Unrestricted as of this filing.	Exemption or Registration Type.
<u>10/6/2022</u>	<u>Issuance</u>	<u>18,000,000</u>	<u>Common Stock</u>	<u>.0001</u>	<u>No</u>	<u>PatientTrac Limited</u>	<u>Conversion Preferred Series E shares.</u>	<u>Unrestricted</u>	<u>4(a)1</u>
<u>10/06/2022</u>	<u>Shares returned to Treasury</u>	<u>(6,000)</u>	<u>Preferred Series E</u>	<u>.0001</u>	<u>No</u>	<u>PatientTrac Limited*</u>	<u>Conversion Preferred Series E shares.</u>	<u>restricted</u>	<u>4(a)1</u>

Shares Outstanding on Date of This Report:	
<u>Ending Balance</u>	
<u>Ending Balance:</u>	
Date JUNE 30, 2024	
Common:	
230,502,936	
Preferred:	
Series A 110	
Series B 0	
Series C 0	
Series D 0	
Series E 4,037,213	
Series F 0	

Example: A company with a fiscal year end of December 31st, in addressing this item for its quarter ended September 30, 2019, would include any events that resulted in changes to any class of its outstanding shares from the period beginning on January 1, 2017 through September 30, 2019 pursuant to the tabular format above.

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

*PatientTrac Limited is a United Kingdom Limited Company, London, England, H Wayne Hayes Jr., Los Patios Colombia is the sole shareholder.

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:

4) Issuer's Business, Products and Services

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

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

The company is committed to developing long term green technology solutions that enhance power generation output in hydropower and other renewable energy applications.

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

Sheltia Work Trade S.R.L
Via Lazio 10
Rome 00197
Italy
www.hydropowertechnologies.com
+39 3474436512
info@hydropowertechnologies.com

C. Describe the issuers' principal products or services.

The company is committed to developing long term technology solutions that enhance power generation output in hydropower applications. Our corporate mission is to develop and deliver innovative green hydropower technology solutions that are renewable, reliable and cost effective, including but not limited to power conversion technology and acquisitions. The recent acquisition of Sheltia Work Trade S.R.L provides our entrance into the renewable waste disposal with our first facilities in Italy.

5) Issuer's Facilities

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

In responding to this item, please clearly describe the assets, properties or facilities of the issuer, give the location of the principal plants and other property of the issuer and describe the condition of the properties. If the issuer does not have complete ownership or control of the property (for example, if others also own the property or if there is a mortgage on the property), describe the limitations on the ownership.

If the issuer leases any assets, properties or facilities, clearly describe them as above and the terms of their leases.

The Issuer executive office is located at Via Lazio 10, Rome, Italy. The current lease term is 2 years, which will be extended at the end of the term by the Issuer.

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

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

Using the tabular format below, please provide information, as of the period end date of this report, regarding any person or entity owning 5% of more of any class of the issuer's securities, as well as any officer, and any director of the company, regardless of the number of shares they own. **If any 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 of an individual representing the corporation or entity in the note section.**

Name of Officer/Director or Control Person	Affiliation with Company (e.g. Officer/Director/Owner of more than 5%)	Residential Address (City / State Only)	Number of shares owned	Share type/class	Ownership Percentage of Class Outstanding	Note
Gian Luca Battistella	President/Director	Burlington, Ontario, Canada	<u>0</u>	<u>common</u>	N/A	
Barbara Tognon	Corporate Secretary	Burlington, Ontario, Canada	<u>0</u>	<u>common</u>	N/A	
Anca Ileana Ene	Director/CFO	Burlington, Ontario, Canada	<u>0</u>	<u>common</u>	N/A	
David Pahl	More than 5% Voting Control	Surry, BC, Canada	<u>110</u>	<u>Preferred Series A</u>	<u>100%</u>	<u>Voting Control * total outstanding voting shares</u>
William R. Pfeiffer	More than 5%	Tallahassee, Florida	<u>15,488,000</u>	<u>Common</u>	<u>6.72%</u>	

Barry Harding	More than 5%	London, England	<u>15,000,000</u>	<u>Common</u>	<u>6.51%</u>	<u>Note 1</u>
Nejo Limited	More than 5%	London, England	<u>15,000,000</u>	<u>Common</u>	<u>6.51%</u>	<u>Note 1</u>
Jeanne Novikow	More than 9.9%	Princeton, Ontario, Canada	<u>23,523,500</u>	<u>Common</u>	<u>10.21%</u>	
PatientTrac Limited	More than 5%	Turnbridge Wells, England	<u>17,000,000</u>	<u>Common</u>	<u>7.31%</u>	Note 2
Des Cobble	More than 5%	BC, Canada	<u>17,043,850</u>	<u>Common</u>	<u>7.3%</u>	

Note 1.

Barry Harding and Nejo Limited had shares issued by the previous management. Nejo Limited is a dissolved United Kingdom company, dissolution on May 22, 2012. The Beneficial owner is Miss Donna Williams 63 Gartland Road, Sunderland, United Kingdom, SR4 9LT. The shares were never delivered to these parties due to non-payment. The Issuer intends in the near future to file a lawsuit for the return of these shares to treasury. The Issuer is in possession of the original stock certificates.

Note 2

The Beneficial owner of PatientTrac Limited, a UK Limited Company is H Wayne Haye Jr. Cucuta, Colombia

7) Legal/Disciplinary History

A. Please identify whether any of the persons listed above have, in the past 10 years, been the subject of:

1. A conviction in a criminal proceeding or named as a defendant in a pending criminal proceeding (excluding traffic violations and other minor offenses);

NONE

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

NONE

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

NONE

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

NONE

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

NONE

8) Third Party Providers

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

Securities Counsel (must include Counsel preparing Attorney Letters).

Morgan E. Petitti, Esq.
118 W. Streetsboro Road
Suite #317
Hudson, OH 44236
PetittiLaw@gmail.com
(330) 697-8548

Accountant or Auditor

Name: Peter Zompa
Firm: Miami Accounting Group, Inc
Address 1: 175 Sw 7th St
Address 2: Suite 1803
Miami, FL 33130
Phone: +1 (786) 805-3527
Email: peter.zompa@miamiaccountinggroup.com
Role: Contract Accountant

Investor Relations

All other means of Investor Communication:

Twitter: <https://twitter.com/PYBXGroup>
Discord: None
LinkedIn: None
Facebook: None
[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, advisor(s) or consultant(s) or provided assistance or services to the issuer during the reporting period.

9) Disclosure & Financial Information

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

Name: **Gian Luca Battistella**
Title: **President**
Relationship to Issuer: **President**

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

- U.S. GAAP
 IFRS

C. The financial statements for this reporting period were prepared by (name of individual)³:

Name: Anca Ileana Ene
Title: **Chief Financial Officer**
Relationship to Issuer: **Chief Financial Officer**

Describe the qualifications of the person or persons who prepared the financial statements: Professional and seasoned business management and financials Chief Financial Officer directed by the US GAAP Accountants.

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, /s/ Gian Luca Battistella, certify that:

1. I have reviewed this 3rd Quarter Report and Disclosure Statement for the Period Ending JUNE 30, 2024, of Hydro Power Technologies, 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.

August 20, 2024

/s/ Gian Luca Battistella
President

Principal Financial Officer:

I, J Anca Ileana Ene certify that:

1. I have reviewed this 3rd Quarter Report and Disclosure Statement for the Period Ending JUNE 30, 2024, of Hydro Power Technologies, 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.

May 20, 2024

/s/ Anca Ileana Ene
Director

³ The financial statements requested pursuant to this item must be prepared in accordance with US GAAP or IFRS by persons with sufficient financial skills.

EXHIBIT "A"

HYDRO POWER TECHNOLOGIES INC.

FINANCIAL STATEMENTS

- (1) Balance Sheet
- (2) Income Statement
- (3) Cash Flow Statement
- (4) Shareholder Equity

- (5) Footnotes

HYDRO POWER TECHNOLOGIES INC.

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Consolidated Balance Sheets as of June 30, 2024, and June 30, 2024

Consolidated Statements of Operations for the period ended June 30, 2024, and December 31, 2023

Consolidated Statements of Stockholders' Equity for the ended June 30, 2024, and September 30, 2023

Consolidated Statements of Cash Flows for the ended June 30, 2024, and June 30, 2024

Consolidated Notes to the Financial Statements

**HYDRO POWER TECHNOLOGIES INC.
CONSOLIDATED BALANCE SHEETS**

	30-Jun-24	31-Mar-24
<u>ASSETS</u>		
Current Assets:		
Cash	\$457,278	\$448,188
Receivables	-	-
Prepayment and other deposit	\$16,080	\$16,080
Inventory	-	-
Other assets	\$2,699,705	\$2,648,051
Total current asset	\$3,173,063	\$3,112,319
Property and Equipment (net)	\$3,037,457	\$3,037,457
Deferred compensation	-	-
Intangible assets	\$109,111	\$109,111
Total Assets	\$6,319,631	\$6,258,887
<u>LIABILITIES AND STOCKHOLDERS' DEFICIT</u>		
Current Liabilities:		
Account Payables	\$126,993	\$126,993
Accrued expenses	\$40,360	\$40,360
Note payable	\$1,350,439	\$1,350,439
Shareholders loan	\$624,363	\$624,363
Other loan payable	\$795,190	\$795,190
Total Current Liabilities	\$2,937,345	\$2,937,345
Non-current liabilities		
Note payables	\$61,717	\$61,717
Total Liabilities	\$2,999,062	\$2,999,062
<u>Stockholders' Deficit:</u>		
Preferred stock Series A, \$0.0001 par value; 1,000,000 shares authorized, 110 shares issued and outstanding as of September 30, 2023, and 2022	-	-
Preferred stock Series E, \$0.0001 par value; 200,000,000, shares authorized, 4,037,213 shares issued and outstanding as of September 30, 2023, and 2022	\$404	\$404
Common stock, \$0.0001 par value; 4,800,000 shares authorized, 230,502,936 shares issued and outstanding as of September 30, 2023, and 2022	\$23,050	\$23,050

Share capital notes	-	-
Share subscription receivables	-	-
Additional paid-in capital	\$3,292,031	\$3,292,031
Accumulated deficit	\$5,084	(\$55,660)
	<hr/>	<hr/>
Total Stockholders' Deficit	\$3,320,569	\$3,259,825
	<hr/>	<hr/>
Total Liabilities and Stockholders' Deficit	\$6,319,631	\$6,258,887
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HYDRO POWER TECHNOLOGIES INC.

CONSOLIDATED STATEMENTS OF OPERATIONS

	3rd Quarter 30-Jun-24	2 nd Quarter 31-Mar-24
Revenue	\$ <u>1,182,473</u>	\$ 532,697
Cost of revenue	<u>980,136</u>	417,507
Gross Margin	202,337	115,190
General and Admin Expense	141,593	16,256
Professional Fee	0	0
Rent Expense	0	0
Total expense	141,593	16,256
Income from operations	<u>60,744</u>	<u>98,934</u>
Other Income / (Expense)	<u>-</u>	-
Net Gain (loss) for the year	\$ <u>60,744</u>	\$ <u>98,934</u>

HYDRO POWER TECHNOLOGIES INC.
CONSOLIDATED STATEMENTS OF CASH FLOWS

	6/30/2024	3/31/2024
Cash flows from operating activities:		
Net profit	60,744	98,934
Adjustments to reconcile net loss to net cash used in operating activities:		
Changes in assets and liabilities:		
Account receivables	8,715	8,715
Prepayment	-125	-125
Inventories	48,000	48,000
Return and allowance	915,000	930,615
Account payables and accrued expense	6,054	6,054
Accruals	179,405	179,405
Notes payables	313,211	313,211
Net cash used in operating activities	1,531,004	1,584,809
Net cash used in investing activities		
Property and equipment	1,326,500	1,326,500
Deferred development cost	18,617	18,617
Investments	425,000	425,000
Cash flows from investing activities:	1,770,117	1,770,117
Cash flows from financing activities:		
Share subscription receivables	-	-
Additional paid in capital	(\$3,292,031)	(\$3,292,031)
Adjustment to reserve	-	-
Note payables	-	-
Share capital	-	-
Net cash provided by financing activities	(\$3,292,031)	(\$3,292,031)
Net increase (decrease) in cash	9,090	62,895
Cash, beginning of period	448,188	385,293
Cash, end of period	457,278	448,188

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE PERIOD JUNE 30, 2024, AND SEPTEMBER 30, 2023

	Preferred E # Shares	Amount	Common # Shares		Share Capital Note	Share Receivable	Additional Paid in	Accumulated Deficit	Total shareholders' Equity
Balance as of October 1, 2022	4,043,213	404	212,502,936	23,050	769,935	-7,624	-	\$ -755,101	\$ 30,664
Net profit for the year	-	-	-	-	-	-	-	313,456	313,456
Shares issued and subscription cancelled	-6,000	-	18,000,000	-	-769,935	7624	-	-	-762,311
Additional paid in capital	-	-	-	-	-	-	3,579,082	-	3,579,082
Balance as of September 30, 2023	4,037,213	404	230,502,936	23,050	-	-	2,823,981	\$ -441,645	\$ 3,160,891
Balance as of March 31, 2024	4,037,213	404	230,502,936	23,050	-	-	\$3,292,031	\$ -55,660	\$ 3,259,825
Net profit for the Quarter	-	-	-	-	-	-	-	60,744	60,744
Shares issued and subscription cancelled	-	-	18,000,000	-	-769,935	7624	-	-	-769,935
Additional paid in capital	-	-	-	-	-	-	\$3,292,031	-	\$3,292,031
Balance as of June 30, 2024	4,037,213	404	230,502,936	23,050	-	-	\$3,292,031	\$ 5,084	\$ 3,320,569

CONSOLIDATED NOTES TO FINANCIAL STATEMENTS

For Period Ending 30 June 2024

Note 1. Organization, History and Business

Hydro Power Technologies Inc. ("the Company") was incorporated in Nevada on April 1, 2005. On March 24, 2006, the name was changed to Playbox (US) Inc. and the company domiciled was changed to Wyoming.

Note 2. Summary of Significant Accounting Policies

Revenue Recognition

Revenue is derived from contracts with our consumers. Revenue is recognized in accordance with ASC 605. As such, the Company identifies performance obligations and recognizes revenue over the period through which the Company satisfies these obligations. Any contracts that by nature cannot be broken down by specific performance criteria will recognize revenue on a straight-line basis over the contractual term of period of the contract.

Accounts Receivable

Accounts receivable is reported at the customers' outstanding balances, less any allowance for doubtful accounts. Interest is not accrued on overdue accounts receivable.

Allowance for Doubtful Accounts

An allowance for doubtful accounts on accounts receivable is charged to operations in amounts sufficient to maintain the allowance for uncollectible accounts at a level management believes is adequate to cover any probable losses. Management determines the adequacy of the allowance based on historical write-off percentages and information collected from individual customers. Accounts receivables are charged off against the allowance when collectability is determined to be permanently impaired.

Stock Based Compensation

When applicable, the Company will account for stock-based payments to employees in accordance with ASC 718, "Stock Compensation" ("ASC 718"). Stock-based payments to employees include grants of stock, grants of stock options and issuance of warrants that are recognized in the consolidated statement of operations based on their fair values at the date of grant.

The Company accounts for stock-based payments to non-employees in accordance with ASC 505-50, "Equity-Based Payments to Non-Employees." Stock-based payments to non-employees include grants of stock, grants of stock options and issuances of warrants that are recognized in the consolidated statement of operations based on the value of the vested portion of the award over the requisite service period as measured at its then-current fair value as of each financial reporting date.

The Company calculates the fair value of option grants and warrant issuances utilizing the Binomial pricing model. The amount of stock-based compensation recognized during a period is based on the value of the portion of the awards that are ultimately expected to vest. ASC 718 requires forfeitures to be estimated at the time stock options are granted and warrants are issued to employees and non-employees, and revised, if necessary, in subsequent periods if actual forfeitures differ from those estimates. The term "forfeitures" is distinct from "cancellations" or "expirations" and represents only the unvested portion of the surrendered stock option or warrant. The Company estimates forfeiture rates for all unvested awards when calculating the expense for the period. In estimating the forfeiture rate, the Company monitors both stock option and warrant exercises as well as employee termination patterns. The resulting stock-based compensation expense for both employee and non-employee awards is generally recognized on a straight-line basis over the period in which the Company expects to receive the benefit, which is generally the vesting period.

Loss per Share

The Company reports earnings (loss) per share in accordance with ASC Topic 260-10, "Earnings per Share." Basic earnings (loss) per share is computed by dividing income (loss) available to common shareholders by the weighted

average number of common shares available. Diluted earnings (loss) per share is computed similar to basic earnings (loss) per share except that the denominator is increased to include the number of additional common shares that would have been outstanding if the potential common shares had been issued and if the additional common shares were dilutive. Diluted earnings (loss) per share have not been presented since there are no dilutive securities.

Cash and Cash Equivalents

For purpose of the statements of cash flows, the Company considers cash and cash equivalents to include all stable, highly liquid investments with maturities of three months or less.

Concentration of Credit Risk

The Company primarily transacts its business with one financial institution. The amount on deposit in that one institution may from time to time exceed the federally insured limit.

Depreciation

Equipment is stated at cost less accumulated depreciation. Major improvements are capitalized while minor replacements, maintenance and repairs are charged to current operations. Depreciation is computed by applying the straight-line method over the estimated useful lives, which are generally three to five years.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted 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 period. Actual results could differ from those estimates.

Business segments

ASC 280, "Segment Reporting" requires use of the "management approach" model for segment reporting. The management approach model is based on the way a company's management organizes segments within the company for making operating decisions and assessing performance. The Company determined it has one operating segment as of December 31, 2022.

Income Taxes

The Company accounts for its income taxes under the provisions of ASC Topic 740, "Income Taxes." The method of accounting for income taxes under ASC 740 is an asset and liability method. The asset and liability method requires the recognition of deferred tax liabilities and assets for the expected future tax consequences of temporary differences between tax bases and financial reporting bases of other assets and liabilities.

Recent Accounting Pronouncements

The Company continually assesses any new accounting pronouncements to determine their applicability to the Company. Where it is determined that a new accounting pronouncement affects the Company's financial reporting, the Company undertakes a study to determine the consequence of the change to its financial statements and assures that there are proper controls in place to ascertain that the Company's financials properly reflect the change. The Company currently does not have any recent accounting pronouncements that they are studying, and feel may be applicable.

Note 3. Income Taxes

Deferred income tax assets and liabilities are computed annually for differences between financial statement and tax bases of assets and liabilities that will result in taxable or deductible amounts in the future based on enacted tax laws and rates applicable to the periods in which the differences are expected to affect taxable income. Valuation allowances are established when necessary to reduce deferred tax assets to the amount expected to be realized. Income tax expense is the tax payable or refundable for the period plus or minus the change during the period in deferred tax assets and liabilities.

The effective tax rate on the net loss before income taxes differs from the U.S. statutory rate as follows:

06/30/2024

U.S statutory rate	34.00%
Less valuation allowance	-34.00%
Effective tax rate	0.00%

The significant components of deferred tax assets and liabilities are as follows:

		06/30/2024
		Deferred tax assets
Net operating profit/losses	\$98,934	_____
Deferred tax liability		
Net deferred tax assets		(\$0)
Less valuation allowance		0
Deferred tax asset - net valuation allowance	\$	<u>0</u>

On an interim basis, the Company has a net operating loss carryover of approximately \$683,024 available to offset future income for income tax reporting purposes, which will expire in various years through 2032, if not previously utilized. However, the Company's ability to use the carryover net operating loss may be substantially limited or eliminated pursuant to Internal Revenue Code Section 382.

The Company adopted the provisions of ASC 740-10-50, formerly FIN 48, and "Accounting for Uncertainty in Income Taxes". The Company had no material unrecognized income tax assets or liabilities as of September 30, 2023.

The Company's policy regarding income tax interest and penalties is to expense those items as general and administrative expense but to identify them for tax purposes. During the period ending June 30, 2024, there were no income tax, or related interest and penalty items in the income statement, or liabilities on the balance sheet. The Company files income tax returns in the U.S. federal jurisdiction and Nevada state jurisdiction. We are not currently involved in any income tax examinations.

Note 4. Related Party Transactions on March 28, 2008, Kars Capital purchased the outstanding note with a balance of \$74,750 from Delta Music. On July 19, 2011, Kars Capital Inc converted the \$64,750 of the \$74,750 outstanding note into 64,750 Preferred Series E shares. The beneficial owner of Kars Capital, Inc. is Stanley Larsen of Alberta, Canada and the beneficial Shareholder of Delta Music is Laurence Adams, 222 Cray Avenue, Orrington, Kent BR5 3PZ UK . These transactions have been resolved and Kars Capital, Stanley Larsen and Delta Music are no longer affiliated with the Company.

Note 5. Stockholders' Equity

Common Stock

The holders of the Company's common stock are entitled to one vote per share of common stock held. As of June 30, 2024 the Company **230,502,936** shares issued and outstanding.

Preferred Stock

Series A, B, C, D, E

The holders of the Company's Preferred Series A stock are entitled to:

Each individual share of Series A Preferred Stock shall have the voting rights equal to four times the sum of all shares of common stock issued and outstanding at the time of voting plus all shares of Series B, Series C, Series D, Series E and Series F Preferred Stocks issued and outstanding at the time of voting divided by the number of shares of Series A Preferred Stock issued and outstanding at the time of voting. As of June 30, 2024 the Company had 110 shares of Preferred Series A issued and outstanding. The total Series B and Series C Preferred Shares were returned to treasury on August 3, 2011, and there are no Series B or Series C Preferred Shares outstanding. Series D Preferred Stock has not been issued and no shares outstanding.

The holders of Preferred Series E stock are entitled to each share of Series E Preferred Stock shall have One Thousand Votes for any election or other vote placed before the shareholders of the Corporation. As of June 30, 2024, there are a total of **4,037,213** shares of Preferred Series E shares outstanding.

A Shareholder, Patient Trac Limited, made advances for the Issuer for \$50,000, which this advance has been allocated in the financial statements as additional Shareholder Paid in Capital.

Note 6. Commitments and Contingencies

Commitments:

The Company currently has no long-term commitments as of our balance sheet date.

Contingencies:

None as of our balance sheet date.

Note 7 – Net Income (Loss) Per Share

The following table sets forth the information used to compute basic and diluted net income per share attributable to Hydro Power Technology, Inc. for the period ending June 30, 2024

	<u>06/30/2024</u> \$
Net Income (Loss)	\$60,744
Weighted-average common shares outstanding basic:	
Weighted-average common stock	0.0001
Equivalents	
Stock options	0
Warrants	0
Convertible Notes	0

Weighted-average common shares	0.0001
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Note 8. Notes Payable

Notes payable consist of the following for the periods ended;		<u>06/30/2024</u>
working capital notes with no stated interest rate. Note is payable on demand .	\$	00.00
Total Notes Payable		00.00
Less Current Portion		00.00
Long Term Notes Payable	\$	0

Note 9. Going Concern

The accompanying financial statements have been prepared assuming that the Company will continue as a going concern. Currently, the Company has limited operating history and, in its June 30, 2024 Financial Reports incurred operating losses.

These factors raise substantial doubt about the Company's ability to continue as a going concern. Management believes that the Company's capital requirements will depend on many factors including the success of the Company's development efforts and its efforts to raise capital. Management also believes the Company needs to raise additional capital for working capital purposes. There is no assurance that such financing will be available in the future. The conditions described above raise substantial doubt about our ability to continue as a going concern. The financial statements of the Company do not include any adjustments relating to the recoverability and classification of recorded assets, or the amounts and classifications of liabilities that might be necessary should the Company be unable to continue as a going concern.