

Disclosure Statement Pursuant to the Pink Basic Disclosure Guidelines

EVA LIVE, INC.,

A Nevada Corporation

The Plaza, 1800 Century Park East
Suite 600

Los Angeles, CA 90067

www.eva.live

310-229-5981

Primary SIC Code:

7370 – Services-Computer Programming, Data Processing, Etc.

Quarterly Report For the Period Ending:

March 31, 2022

(the “Reporting Period”)

As of **03/31/21**, the number of shares outstanding of our Common Stock was: **114,993,525**

As of **12/31/2021**, our last completed year end, the number of shares outstanding of our Common Stock was: **114,993,525**

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:

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

Yes: No:

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

In answering this item, please also provide any names used by predecessor entities and the dates of the name changes.

Name change history:

The Company was initially incorporated as International Pit Boss Gaming, Inc. on August 27, 2002; International Pit Boss Gaming, Inc. changed its name to Logo Industries Corp on February 14, 2006; Logo Industries Corp. changed its name to Malwin Ventures, Inc. on November 17, 2008; and on September 1, 2021, the company its name to Eva Live, Inc.

¹ “Change in Control” shall mean any events resulting in:

(i) Any “person” (as such term is used in Sections 13(d) and 14(d) of the Exchange Act) becoming the “beneficial owner” (as defined in Rule 13d-3 of the Exchange Act), directly or indirectly, of securities of the Company representing fifty percent (50%) or more of the total voting power represented by the Company’s then outstanding voting securities;

(ii) The consummation of the sale or disposition by the Company of all or substantially all of the Company’s assets;

(iii) A change in the composition of the Board occurring within a two (2)-year period, as a result of which fewer than a majority of the directors are directors immediately prior to such change; or

(iv) The consummation of a merger or consolidation of the Company with any other corporation, other than a merger or consolidation which would result in the voting securities of the Company outstanding immediately prior thereto continuing to represent (either by remaining outstanding or by being converted into voting securities of the surviving entity or its parent) at least fifty percent (50%) of the total voting power represented by the voting securities of the Company or such surviving entity or its parent outstanding immediately after such merger or consolidation.

Date and state (or jurisdiction) of incorporation (also describe any changes to incorporation since inception, if applicable) Please also include the issuer's current standing in its state of incorporation (e.g. active, default, inactive):

The Issuer was originally incorporated on August 27, 2002, in the State of Nevada.

The Issuer's Corporate status is Active with the State of Nevada.

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

Yes: No:

If this issuer or any of its predecessors have been the subject of such proceedings, please provide additional details in the space below:

2) Security Information

Trading symbol:	GOAI	
Exact title and class of securities outstanding:	Common	
CUSIP:	98892100	
Par or stated value:	0.0001	
Total shares authorized:	300,000,000	as of date: 05/13/22
Total shares outstanding:	114,993,525	as of date: 05/13/22
Number of shares in the Public Float ² :	3,616,343	as of date: 05/13/22
Total number of shareholders of record:	905	as of date: 05/13/22

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

Not Applicable

Transfer Agent

Name: Issuer Direct
Address: One Glenwood Ave., Suite 1001, Raleigh, NC 27603
Phone: (801) 272-9294
Email: info@issuerdirect.com

Is the Transfer Agent registered under the Exchange Act?³ Yes: No:

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

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 March 24, 2021, the Company entered into a Shares Exchange Agreement ("Share Exchange Agreement") with EvaMedia Corp., a Delaware corporation ("EMC") pursuant to which the Company acquired 100% of the issued and outstanding shares of EMC, in exchange for One Hundred Ten Million One Hundred Ninety-Two Thousand One Hundred Seventy-Seven (110,192,177) shares of the Company's common stock. As a result of the Share Exchange Agreement, EMC become a wholly owned subsidiary of the Company. The Share Exchange Agreement contained customary representations and warranties. As a condition to the Closing of the Share Exchange Agreement, the Company's Board of Directors, having received the written consent of shareholders holding a majority of the Company's outstanding shares of common stock, approved: (i) an amendment to the Company's Articles of Incorporation to change the Company's name from Malwin Ventures, Inc. to Eva Live, Inc. (the

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.

³ To be included in the Pink Current Information tier, the transfer agent must be registered under the Exchange Act.

“Corporate Name Change”); (ii) a change to the Company’s OTC trading symbol from MLWN to GOAI (the “Symbol Change”); and, to effectuate a One for One Hundred Fifty (1-for-150) Reverse Stock Split (“Reverse Split”) of the issued and outstanding shares of Common Stock of the Company. The amendment to our articles of incorporation was made effective in Nevada on September 1, 2021. Thereafter, on September 10, 2021, the Financial Industry Regulatory Authority (“FINRA”) announced the effectiveness of a change in the Company’s name from “Malwin Ventures, Inc.” to “Eva Live, Inc.” (the “Name Change”) and a change in the Company’s ticker symbol from “MLWN” to the new trading symbol “GOAI” (the “Symbol Change”). Trading under the new ticker symbol began at market opening October 11, 2021. The Company’s CUSIP also changed to 98892100.

3) Issuance History

The goal of this section is to provide disclosure with respect to each event that resulted in any direct 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

Check this box to indicate there were no changes to the number of outstanding shares within the past two completed fiscal years and any subsequent periods:

Shares Outstanding as of Second Most Recent Fiscal Year End:			*Right-click the rows below and select “Insert” to add rows as needed.						
<p style="text-align: center;"><u>Opening Balance</u></p> <p>Date <u>03/31/20</u> Common: 62,027,600 Preferred: 0</p>									
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
09/28/2021	New Issuance	1,000,000	Common	\$0.0001	No	2307825 Alberta Limited - Control Person - Noor Patel	Pursuant to that certain Share Exchange Agreement	Restricted	Section 4(2) and/or Regulation D
09/28/2021	New Issuance	1,000,000	Common	\$0.0001	No	1623662 Alberta Inc. - Control Person - Ross Ewaniuk	Pursuant to that certain Share Exchange Agreement	Restricted	Section 4(2) and/or Regulation D
09/28/2021	New Issuance	320,000	Common	\$0.0001	No	Apps2apps Inc. - Control Person - Randy Jackson	Pursuant to that certain Share Exchange Agreement	Restricted	Section 4(2) and/or Regulation D
09/28/2021	New Issuance	1,900,000	Common	\$0.0001	No	Arden Wealth & Trust (Switzerland) Ag - Control Person - Kurt Schoellhorn	Pursuant to that certain Share Exchange Agreement	Restricted	Section 4(2) and/or Regulation D
09/28/2021	New Issuance	575,000	Common	\$0.0001	No	Jahangir Khazali Ardestani	Pursuant to that certain Share Exchange Agreement	Restricted	Section 4(2) and/or Regulation D
09/28/2021	New Issuance	200,000	Common	\$0.0001	No	Denys Aries	Pursuant to that certain Share Exchange Agreement	Restricted	Section 4(2) and/or Regulation D

09/28/2021	New Issuance	205,000	Common	\$0.0001	No	Phil Aspin	Pursuant to that certain Share Exchange Agreement	Restricted	Section 4(2) and/or Regulation D
09/28/2021	New Issuance	64,425,000	Common	\$0.0001	No	David Boulette	Pursuant to that certain Share Exchange Agreement	Restricted	Section 4(2) and/or Regulation D
09/28/2021	New Issuance	345,000	Common	\$0.0001	No	Melanie Boulette	Pursuant to that certain Share Exchange Agreement	Restricted	Section 4(2) and/or Regulation D
09/28/2021	New Issuance	50,000	Common	\$0.0001	No	Steven Bronstein	Pursuant to that certain Share Exchange Agreement	Restricted	Section 4(2) and/or Regulation D
09/28/2021	New Issuance	210,000	Common	\$0.0001	No	Tina Burns	Pursuant to that certain Share Exchange Agreement	Restricted	Section 4(2) and/or Regulation D
09/28/2021	New Issuance	335,000	Common	\$0.0001	No	Cannawana Horticulture - Control Person - Cory Graham	Pursuant to that certain Share Exchange Agreement	Restricted	Section 4(2) and/or Regulation D
09/28/2021	New Issuance	1,900,000	Common	\$0.0001	No	Diamond Dragon Capital Limited - Control Person - Edward Kofi	Pursuant to that certain Share Exchange Agreement	Restricted	Section 4(2) and/or Regulation D
09/28/2021	New Issuance	575,000	Common	\$0.0001	No	Imran Firoz	Pursuant to that certain Share Exchange Agreement	Restricted	Section 4(2) and/or Regulation D
09/28/2021	New Issuance	8,889	Common	\$0.0001	No	Richard Forde	Pursuant to that certain Share Exchange Agreement	Restricted	Section 4(2) and/or Regulation D
09/28/2021	New Issuance	1,934,686	Common	\$0.0001	No	Miguel Hernandez	Pursuant to that certain Share Exchange Agreement	Restricted	Section 4(2) and/or Regulation D
09/28/2021	New Issuance	44,444	Common	\$0.0001	No	Brendan Hoarty	Pursuant to that certain Share Exchange Agreement	Restricted	Section 4(2) and/or Regulation D
09/28/2021	New Issuance	500,000	Common	\$0.0001	No	Peter Holmes	Pursuant to that certain Share Exchange Agreement	Restricted	Section 4(2) and/or Regulation D
09/28/2021	New Issuance	50,000	Common	\$0.0001	No	Dalyse Holmes	Pursuant to that certain Share Exchange Agreement	Restricted	Section 4(2) and/or Regulation D
09/28/2021	New Issuance	50,000	Common	\$0.0001	No	Jayne Holmes	Pursuant to that certain Share Exchange Agreement	Restricted	Section 4(2) and/or Regulation D
09/28/2021	New Issuance	1,800,000	Common	\$0.0001	No	Honey Badger Capital Limited - Control Person - Ross Ewaniuk	Pursuant to that certain Share Exchange Agreement	Restricted	Section 4(2) and/or Regulation D
09/28/2021	New Issuance	345,000	Common	\$0.0001	No	Hottest Media Corp. - Control Person - Sheryl Marie	Pursuant to that certain Share Exchange Agreement	Restricted	Section 4(2) and/or Regulation D
09/28/2021	New Issuance	10,800,000	Common	\$0.0001	No	Hottest Media LLC - Control Person - Randy Jackson	Pursuant to that certain Share Exchange Agreement	Restricted	Section 4(2) and/or Regulation D
09/28/2021	New Issuance	215,000	Common	\$0.0001	No	Jennifer Hubber	Pursuant to that certain Share Exchange Agreement	Restricted	Section 4(2) and/or Regulation D
09/28/2021	New Issuance	200,000	Common	\$0.0001	No	Jack Hujduk	Pursuant to that certain	Restricted	Section 4(2) and/or Regulation D

							Share Exchange Agreement		
09/28/2021	New Issuance	2,500,000	Common	\$0.0001	No	Jaam Capital	Pursuant to that certain Share Exchange Agreement	Restricted	Section 4(2) and/or Regulation D
09/28/2021	New Issuance	3,026,600	Common	\$0.0001	No	Randy Jackson	Pursuant to that certain Share Exchange Agreement	Restricted	Section 4(2) and/or Regulation D
09/28/2021	New Issuance	265,000	Common	\$0.0001	No	Riz Jamal	Pursuant to that certain Share Exchange Agreement	Restricted	Section 4(2) and/or Regulation D
09/28/2021	New Issuance	265,000	Common	\$0.0001	No	Faizal Jamal	Pursuant to that certain Share Exchange Agreement	Restricted	Section 4(2) and/or Regulation D
09/28/2021	New Issuance	500,000	Common	\$0.0001	No	Andrew Jenkins	Pursuant to that certain Share Exchange Agreement	Restricted	Section 4(2) and/or Regulation D
09/28/2021	New Issuance	1,800,000	Common	\$0.0001	No	Lawson Capital Partners (Switzerland) Ag - Control Person - Moritz Zuellig	Pursuant to that certain Share Exchange Agreement	Restricted	Section 4(2) and/or Regulation D
09/28/2021	New Issuance	525,000	Common	\$0.0001	No	Shane R. C. Lowry	Pursuant to that certain Share Exchange Agreement	Restricted	Section 4(2) and/or Regulation D
09/28/2021	New Issuance	63,329	Common	\$0.0001	No	Liam Mcgettigan	Pursuant to that certain Share Exchange Agreement	Restricted	Section 4(2) and/or Regulation D
09/28/2021	New Issuance	25,000	Common	\$0.0001	No	Michael Mitani	Pursuant to that certain Share Exchange Agreement	Restricted	Section 4(2) and/or Regulation D
09/28/2021	New Issuance	25,000	Common	\$0.0001	No	Adrienne Mitani	Pursuant to that certain Share Exchange Agreement	Restricted	Section 4(2) and/or Regulation D
09/28/2021	New Issuance	11,111	Common	\$0.0001	No	Joseph O'Hanlon	Pursuant to that certain Share Exchange Agreement	Restricted	Section 4(2) and/or Regulation D
09/28/2021	New Issuance	11,111	Common	\$0.0001	No	Karen O'Hanlon	Pursuant to that certain Share Exchange Agreement	Restricted	Section 4(2) and/or Regulation D
09/28/2021	New Issuance	97,007	Common	\$0.0001	No	John David O'Loughlin	Pursuant to that certain Share Exchange Agreement	Restricted	Section 4(2) and/or Regulation D
09/28/2021	New Issuance	1,000,000	Common	\$0.0001	No	Participator Inc. - Control Person - Andrew Jenkins	Pursuant to that certain Share Exchange Agreement	Restricted	Section 4(2) and/or Regulation D
09/28/2021	New Issuance	1,350,000	Common	\$0.0001	No	Participator Ventures Inc. - Control Person - Kevin Wright	Pursuant to that certain Share Exchange Agreement	Restricted	Section 4(2) and/or Regulation D
09/28/2021	New Issuance	50,000	Common	\$0.0001	No	Brendan Purdy	Pursuant to that certain Share Exchange Agreement	Restricted	Section 4(2) and/or Regulation D
09/28/2021	New Issuance	3,345,000	Common	\$0.0001	No	Carolina Ventura Ramos	Pursuant to that certain Share Exchange Agreement	Restricted	Section 4(2) and/or Regulation D

09/28/2021	New Issuance	345,000	Common	\$0.0001	No	Miriam Ramos	Pursuant to that certain Share Exchange Agreement	Restricted	Section 4(2) and/or Regulation D
09/28/2021	New Issuance	310,000	Common	\$0.0001	No	Claudia Rivera	Pursuant to that certain Share Exchange Agreement	Restricted	Section 4(2) and/or Regulation D
09/28/2021	New Issuance	250,000	Common	\$0.0001	No	Shine Influencers - Control Person - Emily Ward	Pursuant to that certain Share Exchange Agreement	Restricted	Section 4(2) and/or Regulation D
09/28/2021	New Issuance	1,800,000	Common	\$0.0001	No	Strategic Equity Partners Limited - Control Person - Akwasi Bonsu	Pursuant to that certain Share Exchange Agreement	Restricted	Section 4(2) and/or Regulation D
09/28/2021	New Issuance	220,000	Common	\$0.0001	No	Marianne Walser	Pursuant to that certain Share Exchange Agreement	Restricted	Section 4(2) and/or Regulation D
09/28/2021	New Issuance	345,000	Common	\$0.0001	No	Daryl Walser	Pursuant to that certain Share Exchange Agreement	Restricted	Section 4(2) and/or Regulation D
09/28/2021	New Issuance	250,000	Common	\$0.0001	No	Anne Emily Ward	Pursuant to that certain Share Exchange Agreement	Restricted	Section 4(2) and/or Regulation D
09/28/2021	New Issuance	500,000	Common	\$0.0001	No	Kevin Wright	Pursuant to that certain Share Exchange Agreement	Restricted	Section 4(2) and/or Regulation D
09/28/2021	New Issuance	250,000	Common	\$0.0001	No	Aiden Wright	Pursuant to that certain Share Exchange Agreement	Restricted	Section 4(2) and/or Regulation D
09/28/2021	New Issuance	250,000	Common	\$0.0001	No	Annie Wright	Pursuant to that certain Share Exchange Agreement	Restricted	Section 4(2) and/or Regulation D
09/28/2021	New Issuance	250,000	Common	\$0.0001	No	Michele Wright	Pursuant to that certain Share Exchange Agreement	Restricted	Section 4(2) and/or Regulation D
09/28/2021	New Issuance	250,000	Common	\$0.0001	No	William Wright	Pursuant to that certain Share Exchange Agreement	Restricted	Section 4(2) and/or Regulation D
11/29/2021	New Issuance	34,000	Common	\$1.00	No	Adil Ouassini	Subscription Agreement	Restricted	Section 4(2) and/or Regulation D
02/22/2022	New Issuance	100,000	Common	\$1.00	No	Robb Wells Holdings Inc. - Control Person - Robb Wells	Subscription Agreement	Restricted	Section 4(2) and/or Regulation D
02/22/2022	New Issuance	50,000	Common	\$1.00	No	Anne Vit	Subscription Agreement	Restricted	Section 4(2) and/or Regulation D
02/22/2022	New Issuance	10,000	Common	\$1.00	No	Antonio Stalteri	Subscription Agreement	Restricted	Section 4(2) and/or Regulation D
02/22/2022	New Issuance	20,000	Common	\$1.00	No	George Veriniotis	Subscription Agreement	Restricted	Section 4(2) and/or Regulation D
02/22/2022	New Issuance	100,000	Common	\$1.00	No	Advertala PTE LTD - Control Person - Tan Siau Yen	Subscription Agreement	Restricted	Section 4(2) and/or Regulation D

Shares Outstanding on 03/31/22:	Ending Balance: Common: 114,993,525 Preferred: 0	
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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:

B. Debt Securities, Including Promissory and Convertible Notes

Use the chart and additional space below to list and describe all outstanding promissory notes, convertible notes, convertible debentures, or any other debt instruments that may be converted into a class of the issuer’s equity securities.

Check this box if there are no outstanding promissory, convertible notes or debt arrangements:

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 (entities must have individual with voting / investment control disclosed).	Reason for Issuance (e.g. Loan, Services, etc.)

4) Financial Statements

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

- U.S. GAAP
- IFRS

B. The financial statements for this reporting period were prepared by (name of individual)⁴:

Name: Imran Firoz
Title: Management/Finance Consultant
Relationship to Issuer: Consultant/ Shareholder

Provide the financial statements described below for the most recent fiscal year or quarter. For the initial disclosure statement (qualifying for Pink Current Information for the first time) please provide reports for the two previous fiscal years and any subsequent interim periods.

- C. Balance sheet;
- D. Statement of income;
- E. Statement of cash flows;
- F. Statement of Changes in Shareholders’ Equity
- G. Financial notes; and
- H. Audit letter, if audited

⁴ The financial statements requested pursuant to this item must be prepared in accordance with US GAAP or IFRS by persons with sufficient financial skills.

You may either (i) attach/append the financial statements to this disclosure statement or (ii) file the financial statements through OTCIQ as a separate report using the appropriate report name for the applicable period end. (“Annual Report,” “Quarterly Report” or “Interim Report”).

If you choose to publish the financial statements in a separate report as described above, you must state in the accompanying disclosure statement that such financial statements are incorporated by reference. You may reference the document(s) containing the required financial statements by indicating the document name, period end date, and the date that it was posted to OTCIQ in the field below. Financial Statements must be compiled in one document.

Please Note: The Financial Statements for the years ended December 31, 2021 and 2020 and accompanying notes are presented at the end of the document.

Financial statement information is considered current until the due date for the subsequent report (as set forth in the qualifications section above). To remain qualified for Current Information, a company must post its Annual Report within 90 days from its fiscal year-end date and Quarterly Reports within 45 days of each fiscal quarter-end date.

5) Issuer’s Business, Products and Services

The purpose of this section is to provide a clear description of the issuer’s current operations. In answering this item, please include the following:

A. Summarize the issuer’s business operations (If the issuer does not have current operations, state “no operations”)

Eva Live is a technology company that has developed an automated and smart advertiser campaign management platform, referred to as “Eva” or the “Eva Platform”. Our platform enables advertisers (‘customers, clients’) to buy advertising space on several digital channels to reach their desired audience. Our technology addresses the needs of markets in which high volume advertisers want automated advertising purchases to have high conversion rates. We are focused on data-driven marketing and cross-channel measurement, which is critical to businesses looking to optimize their marketing budget and reach audiences across all their integrated advertising efforts. Eva is designed to address the needs of markets in which the volume and speed of information render real-time human analysis infeasible. We are focused on the large and growing digital advertising market that faces these challenges.

Our AI system autonomously purchases ads, or impressions, one at a time, on digital advertising exchanges to create portfolios of impressions designed to optimize hard ROI goals of advertisers, such as increased sales, heightened brand awareness, and decreased cost per customer acquisition. Since inception, we have rapidly grown our business, building a diversified customer base that includes over 70 of Advertising Age’s 100 Leading National Advertisers and over 40 Fortune 100 companies.

B. Describe any subsidiaries, parents, or affiliated companies, if applicable, and a description of such entity’s business, contact information for the business, officers, directors, managers, or control persons. Subsidiary information may be included by reference.

The Company has one subsidiary: Eva Media Corp. is a wholly owned operating subsidiary of the Company.

C. Describe the issuers’ principal products or services, and their markets.

Eva is a custom built Artificial Neural Network, ANN for short. This ANN not only lets Eva think but feel. She incorporates billions of pieces of information about individuals, such as their website views, browser history, click history, browsing content patterns, online shopping, likes, screen time — everything. She uses this data to learn and define advanced predictive patterns of what each person does online. This also allows her to determine what they might need to solve a problem or fulfill a need. However, Eva doesn’t stop there. She then includes information to determine the feelings or potential mood of each person. Eva includes context, such as the weather they’re experiencing, stock market information that affects them, national and local news headlines, for example, and assigns that person a ‘precog rating.’ This combined evaluation then influences the type of ads Eva determines will convert for each particular person. Artificial intelligence allows us to understand sales cycles better and correlate our client’s strategies and spending to achieve the results they expect. Visit our website at www.eva.live.

6) 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.

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.

Our principal office is located at The Plaza, 1800 Century Park East, Suite 600, Los Angeles, CA 90067. Our telephone number is (301) 229-5981. We currently rent this space on a month-to-month basis. This space is sufficient to meet our needs, however, once we expand our business to a significant degree, we will have to find a larger space. We do not foresee any significant difficulties in obtaining any required additional space. We do not currently own any real property.

7) Officers, Directors, and Control Persons

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% or 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
David Boulette	President, CEO, CFO, Secretary, Treasurer, and Director	The Plaza, 1800 Century Park East, Suite 600 Los Angeles, CA 90067	66,100,000	Common	57.63%
Daryl Walser	Director	The Plaza, 1800 Century Park East, Suite 600 Los Angeles, CA 90067	345,000	Common	0.30%
Phil Aspin	Director	The Plaza, 1800 Century Park East, Suite 600 Los Angeles, CA 90067	205,000	Common	0.17%
Terry R. Fields	Director	The Plaza, 1800 Century Park East, Suite 600 Los Angeles, CA 90067	433,334	Common	0.46%

8) 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

9) **Third Party Providers**

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

Securities Counsel

Name: **William B. Barnett**
Firm: **Barnett & Lynn**
Address: **60 Kavenish Drive**
Rancho Mirage, CA 92270
Phone: **(442) 599-1299**
Email: **wbarnett@wbarnettlaw.com**

Accountant or Auditor

Name: **Imran Firoz**
Firm: **Spark Capital Investments, LLC**
Nature of Services: **Management Consulting**
Address 1: **530 Technology Drive, Suite 100**

Address 2: Irvine, CA 92618
Phone: **818-300-5792**
Email: **info@sparkcap.co**

Investor Relations

Name: **NA**
Firm: _____
Address 1: _____
Address 2: _____
Phone: _____
Email: _____

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.

Name: **Imran Firoz**
Firm: Spark Capital Investments, LLC
Nature of Services: **Management Consulting**
Address 1: 530 Technology Drive, Suite 100
Address 2: Irvine, CA 92618
Phone: **818-300-5792**
Email: **info@sparkcap.co**

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).

The certifications shall follow the format below:

I, David Boulette certify that:

1. I have reviewed this Quarterly Report for the year ended March 31, 2022 of Eva Live, 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 13, 2022

/s/ David Boulette

By: David Boulette

Its: Chief Executive Officer

Principal Financial Officer:

I, David Boulette certify that:

1. I have reviewed this Quarterly Report for the year ended March 31, 2022 of Eva Live, 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 13, 2022

/s/ David Boulette

By: David Boulette

Its: Chief Financial Officer

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EVA LIVE, INC.

CONSOLIDATED BALANCE SHEETS

	March 31, 2022 (Unaudited)	December 31, 2021 (Unaudited)
ASSETS:		
Current assets:		
Cash	\$ 247,739	34,455
Accounts receivable net	131,307	131,307
Other assets	106,030	902,280
Total current assets	\$ 485,076	1,068,042
Acquired intangible assets	1,234,621	1,234,621
Capitalized website development costs	343,120	400,306
Total assets	2,062,817	2,702,969
LIABILITIES AND STOCKHOLDERS' DEFICIT::		
Accounts payable and accrued liabilities	1,242,574	1,157,577
Accounts payable related party	180,214	168,711
Due to related party	29,790	23,790
Total current liabilities	1,452,578	1,350,078
PPP loan	40,832	40,832
Total liabilities	\$ 1,493,410	\$ 1,390,910
Commitments and Contingencies (Note 9)	-	-
Stockholders' Deficit:		
Common stock, par value \$0.0001, 300,000,000 shares authorized, 114,993,525 and 114,713,525 shares issued and outstanding, as of March 31, 2022 and December 31, 2021	11,499	11,471
Warrant outstanding	750,271	34,265
Common stock- payable	-	666,000
Additional paid-in capital	230,021,752	228,095,780
Accumulated deficit	(230,214,116)	(227,495,456)
Total stockholders' equity (deficit)	569,407	1,312,060
Total liabilities and stockholders' deficit	2,062,817	2,702,969

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

EVA LIVE, INC.

CONSOLIDATED STATEMENTS OF OPERATIONS

	Three Months Ended	
	March 31, 2022	March 31, 2021
	(Unaudited)	(Unaudited)
Revenue		
Sales-customers	493,339	-
Total Revenue	\$ 493,339	\$ -
Operating expenses		
Professional fees	847,826	-
General and administrative	217,979	24,519
Media traffic purchase	393,000	-
Debt settlement cost	-	-
Financing cost	1,696,007	-
Amortization and depreciation	57,187	-
Total operating expenses	3,211,998	24,519
Operating income (loss)	(2,718,660)	(24,519)
Other income (expense):		
Interest expense	-	(9,632)
Other income	-	-
Total other income (expense)	\$ -	\$ (9,632)
Income (loss) before provision for income taxes	(2,718,660)	(34,151)
Provision (benefit) for income taxes	-	-
Net income (loss)	\$ (2,718,660)	\$ (34,151)
Net loss per common share, basic and diluted	(0.02)	(0.08)
Weighted average number of common shares outstanding basic and diluted	114,825,525	441,251

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

EVA LIVE, INC.

CONSOLIDATED STATEMENTS OF STOCKHOLDERS' EQUITY (DEFICIT)

	Common Stock		Additional Paid-in Capital	Accumulated Deficit	Stocks Payable	Warrants Outstanding	Total Stockholders' Deficit
	No. of Shares	Value					
Balance - December 31, 2020	441,251	\$ 44	\$ 477,089	\$ (1,801,381)	\$ 666,000	-	\$ (658,248)
Net loss	-	-	-	(34,151)	-	-	(34,151)
Balance - March 31, 2022	441,251	\$ 44	\$ 477,089	\$ (1,835,532)	666,000	-	\$ (692,399)
Balance - December 31, 2021	114,713,525	\$ 11,471	\$ 228,095,780	\$ (227,495,456)	666,000	34,265	\$ 1,312,060
Shares issued for cash at \$1 per share	280,000	28	279,972	-	-	-	280,000
Shares issuance discount	-	-	980,000	-	-	-	980,000
Warrant outstanding	-	-	-	-	-	716,007	716,007
Stock payable	-	-	666,000	-	(666,000)	-	-
Net loss	-	-	-	(2,718,660)	-	-	(2,718,660)
Balance - March 31, 2022	114,993,525	\$ 11,499	\$ 230,021,752	\$ (230,214,116)	-	750,271	\$ 569,407

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

EVA LIVE, INC.

CONSOLIDATED STATEMENTS OF CASH FLOWS

	Three Months Ended	
	March 31, 2022	March 31, 2021
Cash Flows from operating activities:		
Net loss	\$ (2,718,660)	\$ (34,151)
Adjustments to reconcile net loss to net cash used in operating activities:		
Common stock issued for cash	280,000	-
Changes in operating assets and liabilities:		
Accounts receivable	-	-
Other current assets	796,250	-
Acquired intangible assets	-	-
Capitalized website development	57,187	-
Loss of assets - write off	-	-
Accounts payable and accrued expenses	84,997	-
Accounts payable - related party	11,503	-
Due to related party	6,000	-
Net Cash Used in Operating Activities	\$ (1,482,723)	\$ (34,151)
Cash flow from investing activities:		
Net Cash Provided by Investing Activities	\$ -	\$ -
Cash flow from financing activities:		
Advances from related parties	-	3,000
Fair value of warrants outstanding	716,007	-
Financing discount	1,646,000	-
Notes payable - related party	-	15,000
Proceeds from PPP loan	(666,000)	-
Accrued interest	-	9,632
Net Cash Provided by Financing Activities	\$ 1,696,007	\$ 27,632
Net change in cash and cash equivalents for the year	213,284	(6,519)
Cash and cash equivalents at beginning of the year	34,455	8,081
Cash and cash equivalents at end of the year	\$ 247,739	\$ 1,562

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

NOTE 1. BUSINESS DESCRIPTION AND NATURE OF OPERATIONS

NATURE OF OPERATIONS

Malwin Ventures Inc. (the "Company") was incorporated under the laws of the State of Nevada on August 27, 2002, as International Pit Boss Gaming, Inc. On October 1, 2002, the Company merged with Pro Roads Systems, Inc. (a Florida corporation), a public shell company traded on the pink sheets. Pro Roads Systems, Inc. had no operations before the merger.

The purpose of the merger was to change the Company's domicile from Florida to Nevada. From its inception to 2006, the Company designed and developed software for the gaming industry. The Company changed its name on February 14, 2006, to Logo Industries Corporation and on November 18, 2008, to Malwin Ventures Inc. During the period from February 2006 to February 11, 2014, the Company has had no operations. On February 11, 2014, the Company announced negotiations with Impact Future Media LLC, and their President/Founder, Francois Garcia, acquired 100% of Impact Future Media LLC and its media and entertainment assets.

The Company announced the closing of this transaction on March 25, 2014.

The Company was involved in the entertainment, publishing, and interactive industry and has a December 31 year-end. On January 22, 2009, the Board of Directors of the Company authorized and approved a forward stock split of four for one (4:1) of the Company's total issued and outstanding shares of common stock (the "Forward Stock Split"). The Forward Stock Split increased the Corporation's total issued and outstanding shares of common stock from 15,506,900 to 62,027,600 shares of common stock. The common stock will continue to be \$0.0001 par value. All share values, references, and amounts as presented in these financial statements reflect the impact of the forward split retroactive to the inception date.

On September 9, 2021, the Company completed a reverse split in the amount of 1-for-150, Changed the Company's name to Eva Live Inc., changed the Company's trading Symbol from MLWN to GOAI, and executed an Share Exchange Agreement resulting in a change of control of the Issuer.

On September 28, 2021 (the 'Acquisition Date'), the Company merged into EvaMedia Corp. ('EvaMedia') by issuing 110,192,177. The closing share price was \$2.00; as a result, we estimated the purchase price of \$220,384,354. The book value of EvaMedia as of the acquisition date was \$1,334,019, which we have recorded as acquired intangible assets based on EvaMedia's Eva digital media platform and Eva XML platform.

Effective September 28, 2021, David Boulette was appointed as the Chief Executive Officer and Director of the Company. For the past five years, Mr. Boulette has been involved in all aspects of the development of the Eva Platform, with EvaMedia Corp. He has extensive expertise in computer technology with a vast array of computer operating systems, software languages, and database development schemas. Focused on artificial intelligence and artificial neural networks technologies. Additionally, he has substantial experience in start-ups and launching IPOs in the media and digital marketing space.

As of September 28, 2021, the Company's vision is to build the world's leading digital media platform to deliver measurable business outcomes at scale for regional and global brands, agencies, and retailers across different marketing goals. To achieve trusted and impactful digital advertising solutions, our system continually learns, eliminating ad fraud, lag, and error to produce unmatched digital advertising optimization.

Eva Live is a technology company that has developed an automated and intelligent advertiser campaign management platform, Eva Platform. Our platform enables advertisers ('customers, clients') to buy advertising space on several digital channels to reach their desired audience. Our technology intends to address the needs of markets in which high-volume advertisers want automated advertising purchases to have high conversion rates. We are focused on data-driven marketing and cross-channel measurement, which is critical to businesses looking to optimize their marketing budget and reach audiences across all of their integrated advertising efforts.

We operate at the junction of digital marketing and media monetization. We enable market awareness of companies and brands by providing best-in-class digital marketing and monetization services on the Internet. Our typical customers are advertising agencies (classified under SIC7319). Such customers place advertising with media through us and engage in media buying services such as online traffic from Eva Media. We also deal with businesses (as described under NAICS 541810) who utilize our in-house digital marketing capabilities, including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

We execute our business through Eva Platform based on Artificial Intelligence, or AI, to match advertising campaigns to specific ad spots one at a time. Our system creates conversion mapping tables that allow us to consistently increase conversion rates by analyzing those trends with optimized historical conversion rates and further capitalizing on and improving those rates. We leverage "big data,"

an accumulation of data that is too large and complex for processing by traditional database management tools. Since more companies are attempting to leverage big data to make strategic business decisions, we have built automated tools that analyze the data and feed the relevant information into our decision logic. We have designed our solution to optimize brand campaigns to create brand awareness and direct response campaigns with a fixed conversion point.

In November 2020, the Company completed the development of the Eva XML Platform, where the platform engages in buying traffic from various sources and selling that traffic to landing pages that display advertising via XML feeds. There is a price discrepancy between buying traffic on display and native platforms for specific keywords in an ad campaign and the XML search feeds. The Eva XML Platform manages the entire ad buying/selling process by integrating into Google, Microsoft, Taboola, Revcontent, Gemini, and Facebook and allows for thousands of ads to be created with a push of a button. The Eva XML Platform manages the spend depending on the performance of keywords in the ad campaign to maximize the arbitrage revenue.

The Company earns revenues from advertisers by signing purchase or insertion orders based on Standard Terms and Conditions for Internet Advertising for Media Buys One Year or Less, Version 3.0, as defined in 4's/IAB. We intend to offer media companies and advertising agencies a standard for conducting business in a manner acceptable to both parties, based on such terms and conditions. When incorporated into an insertion order, this protocol represents the Company and its customers' common understanding of doing business. The Company may also sign additional documents to cover sponsorships and other arrangements involving content association, integration, and special production. The Company considers an insertion order with its customers, a binding contract with the customer, or other similar documentation reflecting the terms and conditions under which it provides products or services. As a result, the Company considers the insertion order to be persuasive evidence of an arrangement. Each insertion is specific to the customer and clearly defines each party's fee schedule, duties, and responsibilities, and is governed by 4's/IAB Version 3.0 for renewal and termination terms, confidentiality agreement, dispute resolution, and other clauses necessary for such contract.

The COVID-19 Pandemic

In March 2020, the World Health Organization declared a novel coronavirus (COVID-19) outbreak as a pandemic throughout the United States. China started as the center of the COVID-19 epidemic; however, it spread to several other countries. Many countries worldwide, including the United States, have implemented significant governmental measures to control the spread of the virus, including temporary closure of businesses, severe restrictions on travel and the movement of people, and other material limitations on our business. These measures have resulted in work stoppages, absenteeism in the Company's labor workforce, and other disruptions. The extent to which the coronavirus impacts our operations will depend on future developments. These developments are highly uncertain. We cannot predict them with confidence, including the duration and severity of the outbreak and the actions required to contain the coronavirus or treat its impact. In particular, the continued spread of the coronavirus globally could adversely impact our operations and workforce, including our marketing and sales activities and ability to raise additional capital, which could harm our business, financial condition, and operation results.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation and Principles of Consolidation

The summary of significant accounting policies presented below is designed to assist in understanding the Company's financial statements. Such financial statements and accompanying notes represent the Company's management, responsible for their integrity and objectivity. These accounting policies conform to accounting principles generally accepted in the United States of America ("GAAP") in all material respects. They have been consistently applied in preparing the accompanying financial statements. For the three-month year ended March 31, 2022, and 2021, the Company generated \$493,339 and \$0 of revenues.

Financial Statement Preparation and Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclose contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting periods. Actual results could differ from those estimates.

Cash and Cash Equivalents

Cash and cash equivalents include cash on hand and deposits at banking institutions and all highly liquid short-term investments with original maturities of 90 days or less. The Company had a cash balance of \$247,739 and \$ 34,455 as of March 31, 2022, and December 31, 2021.

Accounts Receivable

Accounts Receivable primarily represents the amount due from three (3) customers. In some cases, the customer receivables are due immediately on demand; however, in most cases, the Company offers net 30 terms or n/30, where the payment is due in full 30 days after the invoice's date. The Company basis the allowance for doubtful accounts on its assessment of the collectability of customer accounts. The Company regularly reviews the allowance by considering historical experience, credit quality, the accounts receivable balances' age, and economic conditions that may affect a customer's ability to pay and expected default frequency rates. Trade receivables are written off at the point when they are considered uncollectible.

Office Lease

Effective May 21, 2020, the Company's new corporate address was 1800 Century Park East, Suite 600, Los Angeles, CA 90067 ("California Lease"). The Company has signed the California Lease on a month-to-month basis where the Company is entitled to use the office and conference space on a needs-only basis. The new lease payment is \$229 per month, included in the General and Administrative expenses. For the three months ended March 31, 2022, and 2021, the office's rent payment was \$687 and \$0, included in the General and administrative expenses.

Revenue Recognition

Our typical customers are advertising agencies classified under SIC7319, which place advertising with media but perform no creative services (media buying services such as online traffic from Evamedia). We also deal with businesses (as described under NAICS 541810) that are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

The Company earns revenues from advertisers by signing purchase or insertion orders based on Standard Terms and Conditions for Internet Advertising for Media Buys One Year or Less, Version 3.0, as defined in 4's/IAB. Such terms and conditions are intended to offer media companies and advertising agencies a standard for conducting business in a manner acceptable to both parties. When incorporated into an insertion order, this protocol represents the Company and its customers' common understanding of doing business. The Company may also sign additional documents to cover sponsorships and other arrangements involving content association, integration, and special production. The Company considers an insertion order with its customers, a binding contract with the customer, or other similar documentation reflecting the terms and conditions under which it provides products or services. As a result, the Company considers the insertion order to be persuasive evidence of an arrangement. Each insertion is specific to the customer and clearly defines each party's fee schedule, duties, and responsibilities, and is governed by 4's/IAB Version 3.0 for renewal and termination terms, confidentiality agreement, dispute resolution, and other clauses necessary for such contract.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

On January 1, 2018, the Company adopted ASU 2014-09 Revenue for insertion/purchase orders, or contract(s) (from now on known as 'contracts') received from customers.

The Company recognizes revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration the Company expects to receive in exchange for those goods or services as per the contract with the customer. As a result, the Company accounts for revenue contracts with customers by applying the requirements of Accounting Standards Codification Topic 606, Revenue from Contracts with Customers (Topic 606), which includes the following steps:

- Identify the contract(s) and subsequent amendments with the customer.
- Identify all the performance obligations in the contract and subsequent amendments.
- Determine the transaction price for completing performance obligations.
- Allocate the transaction price to the performance obligations in the contract.
- Recognize the revenue when, or as, the Company satisfies a performance obligation.

The Company adopted ASC 606 using the modified retrospective method applied to all contracts not completed as of January 1, 2018. The Company presents results for reporting periods beginning after January 1, 2018, under ASC 606, while prior period amounts are reported following legacy GAAP. In addition to the above guidelines, the Company also considers implementation guidance on warranties, customer options, licensing, and other topics. The Company takes into account revenue collectability, methods for measuring progress toward complete satisfaction of a performance obligation, warranties, customer options for additional goods or services, nonrefundable upfront fees, licensing, customer acceptance, and other relevant categories.

The Company accounts for a contract when the Company and the customer ('parties') have approved the contract and are committed to performing their respective obligations, where each party can identify their rights, obligations, and payment terms; the contract has commercial substance. The Company will probably collect all of the consideration substantially. Revenue is recognized when performance obligations are satisfied by transferring control of the promised service to a customer. The Company fixes the transaction price for goods and services at contract inception. The Company's standard payment terms are generally net 30 days and, in some cases, due upon receipt of the invoice.

The Company considers contract modification as a change in the scope or price (or both) of a contract that the parties approve. The parties describe contract modification as a change order, a variation, or an amendment. A contract modification exists when the parties to the contract approve a modification that either creates new or changes existing enforceable rights and obligations of the parties to the contract. The Company assumes a contract modification when approved in writing, by oral agreement, or implied by the customary business practice of the customer. If the parties to the contract have not approved a contract modification, the Company continues to apply the guidance to the existing contract until the contract modification is approved. The Company recognizes contract modification in various forms – including but not limited to partial termination, an extension of the contract term with a corresponding price increase, adding new goods and services to the contract, with or without a corresponding price change, and reducing the contract price without a change in goods or services promised.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

For all its goods and services, at contract inception, the Company assesses the solutions or services, or bundles of solutions and services, obligated in the contract with a customer to identify each performance obligation within the contract, and then evaluate whether the performance obligations are capable of being distinct and distinct within the context of the contract. Solutions and services that are not both capable of being distinct and distinct within the context of the contract are combined and treated as a single performance obligation in determining the allocation and recognition of revenue. For multi-element transactions, the Company allocates the transaction price to each performance obligation on a relative standalone selling price basis. The Company determines the standalone selling price for each item at the transaction's inception involving these multiple elements.

Performance Obligation	Types of Deliverables	When Performance Obligation is Typically Satisfied
Insertion Order for Online Advertising	The Company sets up the advertising campaign on EvaDSP demand-side platform and specifies types of ad (banner, search, video, etc.), place of the campaign (website, mobile, or ad networks), and target of the ads (demographics, interests, etc.).	The Company recognizes the consulting revenues when the customer receives services over the length of the contract. If the customer pays the Company in advance for these services, the Company records such payment as deferred revenue until the Company completes the services.

The Company assumes that the goods or services promised in the existing contract will be transferred to the customer to determine the transaction price. The Company believes that the agreement will not be canceled, renewed, or modified; therefore, the transaction price includes only those the Company has rights to under the present contract. For example, if the Company agrees with a customer with an original term of one year and expects the customer to renew for a second year, the Company would determine the transaction price based on the initial one-year period. When choosing the transaction price, the Company first identifies the fixed consideration, including any non-refundable upfront payment amounts.

To allocate the transaction price, the Company allocates an amount that best represents consideration that the entity expects to receive for transferring each promised good or service to the customer. To meet the allocation objective, the Company allocates the transaction price to each performance obligation identified in the contract on a relative standalone selling price basis. In determining the standalone selling price, the Company uses the best evidence of the standalone selling price that the Company charges to similar customers in similar circumstances. In some cases, the Company uses the adjusted market assessment approach to determine the standalone selling price. It evaluates the market in which it sells the goods or services and estimates the price that customers in that market would pay for those goods or services when sold separately.

The Company recognizes revenue when or as it transfers the promised goods or services in the contract. The Company considers the "transfers" of the promised goods or services when the customer obtains control of the goods or services. The Company considers a customer "obtains control" of an asset when, or as, it can directly use and obtain all the remaining benefits from an asset substantially. The Company recognizes deferred revenue related to services it will deliver within one year as a current liability. The Company presents deferred revenue related to services that the Company will deliver more than one year into the future as a non-current liability.

Concentrations of Credit Risk

Financial instruments that potentially subject the Company to concentrations of credit risk consist principally of cash. The Company places its cash with high quality banking institutions. The Company did not have cash balances over the Federal Deposit Insurance Corporation limit on March 31, 2022.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Legal Proceedings

The Company discloses a loss contingency if there is at least a reasonable possibility that a material loss has been incurred. The Company records its best estimate of loss related to pending legal proceedings when the loss is considered probable, and the amount can be reasonably estimated. The Company can reasonably estimate a range of loss with no best estimate; the Company records the minimum estimated liability. As additional information becomes available, the Company assesses the potential liability related to pending legal proceedings, revises its estimates, and updates its disclosures accordingly. The Company's legal costs associated with defending itself are recorded to expenses as incurred. The Company is currently not involved in any litigation.

Impairment of Long-Lived Assets

The Company reviews long-lived assets for impairment following FASB ASC 360, Property, Plant, and Equipment. Under the standard, long-lived assets are tested for recoverability whenever events or changes in circumstances indicate that their carrying amounts may not be recoverable. An impairment charge is recognized for the amount if and when the asset's carrying value exceeds the fair value. There were no impairment charges on March 31, 2022, and December 31, 2021.

Provision for Income Taxes

The provision for income taxes is determined using the asset and liability method. Under this method, deferred tax assets and liabilities are calculated based on the temporary differences between the consolidated financial statement and income tax bases of assets and liabilities using the enacted tax rates applicable each year.

The Company utilizes a two-step approach to recognizing and measuring uncertain tax positions ("tax contingencies"). The first step is to evaluate the tax position for recognition by determining if the weight of available evidence indicates it is more likely than not that the position will be sustained on audit, including resolution of related appeals or litigation processes. The second step is to measure the tax benefit as the largest amount, which is more than 50% likely to be realized upon ultimate settlement.

The Company considers many factors when evaluating and estimating its tax positions and benefits, which may require periodic adjustments and may not accurately forecast actual outcomes. The Company includes interest and penalties related to tax contingencies in the provision of income taxes in the consolidated statements of operations. Management of the Company does not expect the total amount of unrecognized tax benefits to change in the next 12 months significantly.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Website and Software Development Costs

By ASC 985-20, Software development costs, including costs to develop software sold, leased, or otherwise marketed, are capitalized after establishing technological feasibility, if significant. Capitalized software development costs are amortized using the straight-line amortization method over the estimated useful life of the application software. By the end of December 2018, the Company completed the activities (planning, designing, coding, and testing) necessary to establish that it could produce and meet the design specifications of the Eva Platform and its various components. The Company estimates the useful life of the software to be three (3) years.

The Company includes certain website and apps purchases as part of these capitalized costs. The capitalization of website costs is a significant portion of the total assets. The Company capitalizes significant costs incurred during the application development stage for internal-use software. The Company does not believe that the capitalization of software development costs is material to date.

The Company accounts for website development costs following Accounting Standards Codification 350-50 "Website Development Costs" (ASC 350-50). The Company capitalizes on external website development costs ("website costs"), which primarily include:

- third-party costs related to acquiring domains and developing applications,
- as well as costs incurred to develop or acquire and customize code for web applications,
- costs to develop HTML web pages or develop templates and
- costs to create original graphics for the Website that included the design or layout of each page.

The Company also capitalizes costs incurred in the website application and infrastructure development; we account for such costs following ASC 350-50. The Company estimates the useful life of the website to be three (3) years.

Share-based compensation to employees and non-employees

The Company uses ASC 718 guidance to apply share-based compensation accounting to certain employees and non-employee individuals, such as outsourced employees, non-employee directors, and consultants performing management functions, are employees or non-employees. The differences in the accounting for share-based payment awards granted to an employee versus a non-employee relate to the measurement date and recognition requirements. The Company believes an employee is the one who has the right to exercise sufficient control to establish an employer-employee relationship based on common law, as illustrated in case law and currently under US Internal Revenue Service (IRS) Revenue Ruling 87-41.

Restricted securities are securities acquired in unregistered, private sales from the Company or an affiliate. The restricted securities require the owner to follow the US Securities Exchange Commission guidelines defined under Rule 144 - Selling Restricted and Control Securities. Restricted shares issued for consideration other than for goods or employee services, on the other hand, are fully paid for immediately. As a result, the Company has expensed these shares at the time of the contract. There is no vesting period for non-employees.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Fair Value

The Company uses current market values to recognize certain assets and liabilities at a fair value. The fair value is the estimated price at which an asset can be sold, or a liability settled in an orderly transaction to a third party under current market conditions. The Company uses the following methods and valuation techniques for deriving fair values:

Market Approach – The market approach uses the prices associated with actual market transactions for similar or identical assets and liabilities to derive a fair value.

Income Approach – The income approach uses estimated future cash flows or earnings, adjusted by a discount rate representing the time value of money and the risk of cash flows not being achieved to derive a discounted present value.

Cost Approach – The cost approach uses the estimated cost to replace an asset adjusted for the obsolescence of the existing asset.

The Company ranks the fair value hierarchy of information sources from Level 1 (best) to Level 3 (worst). The Company uses these three levels to select inputs to valuation techniques:

Level 1	Level 2	Level 3
Level 1 is a quoted price for an identical item in an active market on the measurement date. This is the most reliable evidence of fair value and used whenever this information is available.	Level 2 is directly or indirectly observable inputs other than quoted prices. An example of a Level 2 input is a valuation multiple for a business unit based on comparable entities' sale.	Level 3 is an unobservable input. It may include the Company's data, adjusted for other reasonably available information. Examples of a Level 3 input are an internally-generated financial forecast.

Basic and Diluted Income (Loss) per Share

The Company follows ASC 260, Earnings Per Share, to account for earnings per share. Basic earnings per share ("EPS") calculations are determined by dividing net loss by the weighted average number of shares of common stock outstanding during the year. Diluted earnings per share calculations are determined by dividing net income by the weighted average number of common shares and dilutive common share equivalents outstanding. As of March 31, 2022, and 2021, the Company had 114,993,525 and 441,251 basic and dilutive shares issued and outstanding, respectively. Common stock equivalents were anti-dilutive during the three months ended March 31, 2022 and 2021 due to a net loss of \$2,718,660 and \$34,151, respectively. Common equivalent shares are excluded from the computation since their effect is anti-dilutive.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Recent Accounting Pronouncements

ASU 2016-13, "Financial Instruments-Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments." Issued in June 2016, ASU 2016-13 will add FASB ASC Topic 326, "Financial Instruments-Credit Losses" and finalizes amendments to FASB ASC Subtopic 825-15, "Financial Instruments-Credit Losses." The amendments of ASU 2016-13 are intended to provide financial statement users with more decision-useful information related to expected credit losses on financial instruments and other commitments to extend credit by replacing the current incurred loss impairment methodology with a methodology that reflects expected credit losses and requires consideration of a broader range of reasonable and supportable information to determine credit loss estimates. The amendments of ASU 2016-13 eliminate the probable initial recognition threshold and, in turn, reflect an entity's current estimate of all expected credit losses. ASU 2016-13 does not specify the method for measuring expected credit losses, and an entity is allowed to apply methods that reasonably reflect its expectations of the credit loss estimate. Additionally, the amendments of ASU 2016-13 require that credit losses on available for sale debt securities be presented as an allowance rather than as a write-down. The amendments of ASU 2016-13 are effective for interim and annual periods beginning after December 15, 2019. Earlier application is permitted for interim and annual periods beginning after December 15, 2018. The Company adopted the ASU 2016-13 as of January 1, 2020, and the adoption did not have a material impact on its consolidated financial statements.

In August 2018, the FASB issued ASU 2018-13, "Fair Value Measurement (Topic 820): Disclosure Framework-Changes to the Disclosure Requirements for Fair Value Measurement." The amendments modify the disclosure requirements in Topic 820 to add disclosures regarding changes in unrealized gains and losses, the range and weighted average of significant unobservable inputs used to develop Level 3 fair value measurements, and the narrative description of measurement uncertainty. Certain disclosure requirements in Topic 820 are also removed or modified. The amendments are effective for fiscal years beginning after December 15, 2019, and interim periods within those fiscal years. Certain amendments are to be applied prospectively, while others are to be applied retrospectively. Early adoption is permitted. The Company adopted the ASU 2018-13 as of January 1, 2020. The Company used the Level 2 and 3 Fair Value Measurement analysis to estimate the price of its common stock in November 2020 to be \$0.07 per share compared to \$0.036 on December 31, 2019. In November 2020, the Company issued 12,000,000 shares to David Boulette for developing the Eva XML Platform valued at \$0.07 per share or \$840,000, an increase of \$408,000. The Company capitalized the software development costs and estimated the R&D expense as \$653,333 and \$186,667, respectively.

In December 2019, the FASB issued ASU 2019-12, Simplifying the Accounting for Income Taxes. The amendments in ASU 2019-12 simplify the accounting for income taxes by removing certain exceptions to the general principles in ASC 740. The amendments also improve the consistent application of and simplify GAAP for other areas of Topic 740 by clarifying and amending existing guidance. ASU 2019-12 will be effective for the Company's fiscal year beginning after December 15, 2020, with early adoption permitted. The transition requirements depend on each amendment within this update and will be applied either prospectively or retrospectively. The Company does not expect this ASU to have a material impact on its condensed consolidated financial statements.

ASU 2020-06, "Debt – Debt with Conversion and Other Options (Subtopic 470-20) and Derivatives and Hedging – Contracts in Entity's Own Equity (Subtopic 815-40): Accounting for Convertible Instruments and Contracts in an Entity's Own Equity", issued in August 2020 simplifies the accounting for convertible debt and convertible preferred stock by removing the requirements to present certain conversion features in equity separately. In addition, the amendments also simplify the guidance in ASC Subtopic 815-40, Derivatives and Hedging: Contracts in Entity's Own Equity, by removing certain criteria that must be satisfied in order to classify a contract as equity, which is expected to decrease the number of freestanding instruments and embedded derivatives accounted for as assets or liabilities. Finally, the amendments revise the guidance on calculating earnings per share, requiring use of the if-converted method for all convertible instruments and rescinding an entity's ability to rebut the presumption of share settlement for instruments that may be settled in cash or other assets. The amendments are effective for public companies for fiscal years beginning after December 15, 2021. Early adoption is permitted, but no earlier than fiscal years beginning after December 15, 2020. The guidance must be adopted as of the beginning of the fiscal year of adoption. The Company is evaluating the impact of ASU 2020-06.

Other recent accounting pronouncements issued by the FASB (including its Emerging Issues Task Force) and the United States Securities and Exchange Commission did not or are not believed by management to have a material impact on the Company's present or future consolidated financial statements.

NOTE 3 – GOING CONCERN

The Company has prepared consolidated financial statements on a going concern basis, which contemplates the realization of assets and the settlement of liabilities and commitments in the ordinary course of business. At present, the Company has started to generate revenues and grow its operations with limited capital. As a result, there is substantial doubt about the Company's ability to continue as a going concern for the next twelve months from the issuance of these financial statements. The continuation of the Company as a going concern depends on financial support from its stockholders and its ability to obtain necessary equity financing to continue operations. For these reasons, our auditors have included an explanatory paragraph in their report on our audited financial statements regarding factors that raise substantial doubt that we will continue as a going concern.

At March 31, 2022 and December 31, 2021, the accumulated deficit was \$230,214,116 and \$227,495,456, respectively. The deficit is mainly due to the impairment of Goodwill when the Company acquired EvaMedia over its book value equal to 219,050,335.

During the three months ended March 31, 2022, and 2021, the Company incurred a net loss of \$2,718,660 and \$34,151. The working capital deficit for the period ending March 31, 2022, and December 31, 2021, was \$967,502 and \$282,036.

Since its inception, the Company has sustained recurring losses, and negative cash flows from operations. As of March 31, 2022, the Company had \$ 247,739 cash on hand. The Company believes that future cash flows may not be sufficient to meet its debt obligations as they become due in the ordinary course of business for the foreseeable future. The Company continues to experience negative cash flows from operations and the ongoing requirement for substantial additional capital investment to develop its Eva Platform. The Company believes that it will need to raise additional capital to accomplish its growth plan over the next twelve months to twenty-four months. The Company expects to obtain additional funding through private equity or public markets. However, there can be no assurance about the availability or terms such as financing and capital might be available.

The Company's ability to continue as a going concern may depend on the success of management's plans. The consolidated financial statements do not include any adjustments relating to the recoverability and classification of assets or the amounts and classification of liabilities that might be necessary should the Company be unable to continue as a going concern.

To the extent the Company's operations are not sufficient to fund the Company's capital requirements, the Company may attempt to enter into a revolving loan agreement with financial institutions or try to raise capital through the sale of additional capital stock issuance of debt.

The Company intends to continue its efforts to enhance its revenue from its diversified portfolio of technological solutions, become cash flow positive, and raise funds through private placement offerings and debt financing. As the Company increases its customer base across the globe and there is acceptance of its Eva Platform, the Company intends to acquire long-lived assets that will provide a future economic benefit beyond fiscal 2020.

NOTE 4 – CAPITALIZED WEBSITE AND SOFTWARE DEVELOPMENT COSTS

During the three months ended March 31, 2022, and 2021, the estimated remaining weighted-average useful life of the Company's capitalized software was three (3) years. The Company recognizes amortization expense for capitalized software on a straight-line basis.

NOTE 5– COMMITMENTS AND CONTINGENCIES

Office Facility and Other Operating Leases

Effective May 21, 2020, the Company's new corporate address was 1800 Century Park East, Suite 600, Los Angeles, CA 90067 ("California Lease"). The Company has signed the California Lease on a month-to-month basis where the Company is entitled to use the office and conference space on a needs-only basis. The new lease payment is \$229 per month, included in the General and Administrative expenses. For the three months ended March 31, 2022, and 2021, the office's rent payment was \$687 and \$0, included in the General and administrative expenses.

Employment Agreement

The Company is yet to enter into a formalized employment agreement with its Chief Executive Officer ("CEO") – David Boulette. The Company accrued salary payable to the CEO equal to \$216,000, included in Accounts Payable and accrued expenses.

Pending Litigation

Management is unaware of any actions, suits, investigations, or proceedings (public or private) pending or threatened against or affecting the assets or affiliate of the Company.

NOTE 6 - PPP LOAN PAYABLE

On April 24, 2020, the Company received proceeds of Forty-Thousand Eight Hundred and Thirty-Two (\$40,832) from the Promissory Note ("PPP Note") under the Paycheck Protection Program under the Coronavirus Aid, Relief, and Economic Security Act (the "CARES Act"). The funding of the PPP Note is conditioned upon approval of the Company's application by Small Business Administration (SBA) and JPMorgan Chase Bank ("Bank") receiving confirmation from the SBA that the Bank may proceed with the PPP Note. Suppose the SBA does not confirm forgiveness of the PPP Note, or only partly confirms forgiveness of the PPP Note, or the Company fails to apply for PPP Note forgiveness. In that case, the Company will be obligated to repay to the Bank the total outstanding balance remaining due under the PPP Note, including principal and interest (the "PPP Note Balance"). In such a case, Bank will establish the terms for repayment of the PPP Note Balance in a separate letter to the Company. The letter will set forth the PPP Note Balance, the amount of each monthly payment, the interest rate (not above a fixed rate of one percent (1.00%) per annum), the term of the PPP Note, and the maturity date of two (2) years from the funding date of the PPP Note. No principal or interest payments will be due before the end of the Deferment Period, which is six months from April 24, 2020. As of December 31, 2020, \$40,832 remains outstanding, and the Company has recorded accrued interest payable of \$256.

NOTE 7 – STOCKHOLDERS' DEFICIT

The Company's authorized capital consisted of 300,000,000 shares of common stock with a par value of \$0.0001 per share, of which 114,993,525 are issued and outstanding as of March 31, 2022.

During the period, the Company issued 280,000 units for net proceeds of \$280,000. The unit consists of one common and one warrant with an exercise price of \$2.00 and a term of one year.

NOTE 8 – OFF-BALANCE SHEET ARRANGEMENTS

We have no off-balance sheet arrangements, including arrangements that would affect our liquidity, capital resources, market risk support, credit risk support, or other benefits.

NOTE 9 – RELATED PARTY TRANSACTIONS

Due to related party represents unsecured advances made by David Boulette, the Company's CEO, for operating expenses on behalf of the Company for payment of rent, professional fees, and other operating expenses. The costs were paid for on behalf of the Company and are due upon demand. The Company is currently not being charged interest under these advances. The amount owed to David Boulette, excluding salaries, for March 31, 2022, and December 31, 2021, was \$210,004 and \$192,501.

NOTE 10 – SUBSEQUENT EVENTS

None.