

Alternative Reporting Standard: Disclosure Guidelines for the Pink[®] Market

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

Pink Current Information Tier

To qualify for the Current Information Tier:

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

Annual or Quarterly Reports are composed of:

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

Qualifying Financial Statements include:

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

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

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

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

Pink Limited Information Tier

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

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

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

Current Reporting of Material Corporate Events

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

Material corporate events may include:

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

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

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

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Anderson, SC 29621

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idealgrouppcorp.com
info@idealgrouppcorp.com

Quarterly Report

For the period ending December 31, 2023 (the "Reporting Period")

Outstanding Shares

The number of shares outstanding of our Common Stock was:

9,981,795 as of December 31, 2023 (Current Reporting Period Date or More Recent Date)(As adjusted for 1 for 500 reverse stock split which took effect January 3, 2024)

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

Shell Status

Indicate by check mark whether the company is a shell company (as defined in Rule 405 of the Securities Act of 1933, Rule 12b-2 of the Exchange Act of 1934 and Rule 15c2-11 of the Exchange Act of 1934):

Yes: No:

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

Yes: No:

Change in Control

Indicate by check mark whether a Change in Control⁴ of the company has occurred during this reporting period:

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

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

Yes: No:

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

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

Ideal Group of Companies Inc.

Originally incorporated as Innovisionix Inc. on October 5, 2004 in Nevada; on February 28, 2007 the name of the corporation was changed to JZZ Technologies, Inc; on July 2, 2012 the name of the corporation was changed to Sirius Financial Services, Inc.; on December 4, 2013, the name of corporation was changed to TK Agra, Inc.; on June 25, 2014, the name of the corporation was changed back to JZZ Technologies, Inc.; on 9-21-16, the name of the corporation was changed to Axihub, Inc.; on July 25, 2018, the name of corporation was changed back to the current name, JZZ Technologies Inc. The Company only traded and issued stock certificates under the name JZZ Technologies, Inc., which is the only name for which CUSIP numbers were issued from 2007 to January 2, 2024, i.e. 466299 30 2 to 69881X 10 6 back to 466299 30 2. Name change effective January 3, 2024 to Ideal Group of Companies, Inc. with new CUSIP number 87255U102.

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

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

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

None

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

None

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

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

In July 2022, the Company launched ActiveLifestyleNutrition.com a product site for nutritional supplemental products including diabetic products.

In September 2022, the Company launched a joint venture with TGI subsidiary, Advent Galaxy for a Metaverse based media platform.

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

In October 2022, the Company acquired LION Development Group, LLC ("LION") of South Carolina and launched a new real estate development division. It subsequently entered into a contract to acquire its first parcel of land in Anderson County South Carolina which it plans to utilize for residential development which is anticipated to be ready for sale commencing in 2024.

In October 2022, the Company and LION entered into a joint venture agreement with an affiliate of Hospitality Development Group, Inc. ("HDG") of Florida to pursue residential and commercial real estate projects.

In November 2023, the Company signed a contract to acquire the Colorado based mortgage company, O2 Mortgage, Inc. DBA Oxygen Mortgage ("Oxygen Mortgage") which will become a wholly owned subsidiary of the Company. The Companies

at the date of this report have not yet fulfilled the terms and conditions of the agreement and the transaction has not been finalized. This acquisition will be finalized in the first quarter of 2024 upon the effective date of the closing.

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

The parties agreed to the following consideration:

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

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

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

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

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

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

On November 15, 2023, the Company entered into a contract to acquire 100% of the issued and outstanding shares of Portfolio Partners, Inc. ("PPI") from the stockholders of PPI. PPI, through its wholly owned subsidiary, Travel Zen, Inc., owns over 60 deeded vacation rental timeshare weeks in Colorado, near ski areas. It is contemplated that PPI will raise funds through a private offering and will continue to acquire and operate additional timeshare properties. The consideration to be paid by the Company consists of the following: (i) promissory notes aggregating \$623,000 which shall bear interest at 9% per annum with a term of three years which shall be convertible into shares of the Company's Common Stock after

one year at a 50% discount of the closing price of the Company's Common Stock for the 10 days prior to conversion, (ii) an aggregate of eighteen million shares (post the reverse stock split of 1 for 500) of the Company's Common Stock, (iii) Warrants (the "First Warrants"), with a term of six months, to purchase \$1,000,000 of the Company's Common Stock at a 50% discount to JZZ's closing market price for the 10 days prior to conversion and (iv) a second warrant granting the holders to purchase the same number of shares as the First Warrant for a term of two years at the same price as the exercise price of the First Warrant. Mr. Weintraub shall continue as President of PPI and shall serve as a director of PPI as well as a director of the Company. The Companies at the date of this report have not yet fulfilled the terms and conditions of the agreement and the transaction has not been finalized. This acquisition will be finalized in the first quarter of 2024 upon the effective date of the closing.

Address of the issuer's principal executive office:

1525 North Fant Street
Anderson, SC 29621

Address of the issuer's principal place of business:

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

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

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

2) Security Information

Transfer Agent

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

Publicly Quoted or Traded Securities:

The goal of this section is to provide a clear understanding of the share information for its publicly quoted or traded equity securities. Use the fields below to provide the information, as applicable, for all outstanding classes of securities that are publicly traded/quoted.

Trading symbol:	IDGR
Exact title and class of securities outstanding:	<u>Common Stock</u>
CUSIP:	<u>87255U102</u>
Par or stated value:	0000001
Total shares authorized:	4,499,900,000
Total shares outstanding:	9,981,795 as of December 31, 2023(As adjusted for 1 for 500 reverse stock split which took effect January 3, 2024)
Total number of shareholders of record:	<u>197</u> as of date: <u>December 31, 2023</u>

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

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

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

Exact title and class of the security: Class C Preferred Stock
Par or stated value: .0000001
Total shares authorized: 100,000 as of December 31, 2023
Total shares outstanding: 51 as of December 31, 2023
Total number of shareholders of record: 1 as of December 31, 2023

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

Security Description:

The goal of this section is to provide a clear understanding of the material rights and privileges of the securities issued by the company. Please provide the below information for each class of the company's equity securities, as applicable:

1. For common equity, describe any dividend, voting and preemption rights.

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

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

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

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

None

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

None

3) Issuance History

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

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

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

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

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

Shares Outstanding on Date of This Report:	
<u>Opening Balance:</u>	
Date March 31, 2021 <u>723,603</u>	
Common: <u>723,603</u>	
Preferred: <u>0</u>	

04/01/2021	New Issuance	4,000	Common Stock	\$20,000	Yes	John Cardona	Consulting Services	Restricted	SEC Act 4(a)(2)
04/01/2021	New Issuance	2,000	Common Stock	\$10,000	Yes	Matthew Cardona	Consulting Services	Restricted	SEC Act 4(a)(2)
04/01/2021	New Issuance	2,600	Common Stock	\$13,000	Yes	Christopher Cardona	Consulting Services	Restricted	SEC Act 4(a)(2)
04/01/2021	New Issuance	9,800	Common Stock	\$49,000	Yes	Charles Cardona	Consulting Services	Restricted	SEC Act 4(a)(2)
04/02/2021	New Issuance	2,400	Common Stock	\$12,000	Yes	Z World Webs/ Zohair Z Yasin	Consulting Services	Restricted	SEC Act 4(a)(2)
04/02/2021	New Issuance	8,000	Common Stock	\$40,000	Yes	Madison Advisory Ventures, Inc. Fred Mintz/Alan Fraade	Consulting Services	Restricted	SEC Act 4(a)(2)
04/02/2021	New Issuance	1,400	Common Stock	\$7,000	Yes	Suzanne Piard	Consulting Services	Restricted	SEC Act 4(a)(2)
04/05/2021	New Issuance	2,000	Common Stock	\$10,000	Yes	Nicholas Cardona	Consulting Services	Restricted	SEC Act 4(a)(2)
04/05/2021	New Issuance	9,000	Common Stock	\$45,000	Yes	Kyle Ryan Shannon	Consulting Services	Restricted	SEC Act 4(a)(2)
04/05/2021	New Issuance	4,000	Common Stock	\$20,000	Yes	Ursula Oliveras	Consulting Services	Restricted	SEC Act 4(a)(2)
04/05/2021	New Issuance	1,000	Common Stock	\$5,000	Yes	N Studios Ltd. Suzanne Piard	Consulting Services	Restricted	SEC Act 4(a)(2)
04/07/2021	New Issuance	5,160	Common Stock	\$25,800	Yes	Blue Bridge Consulting, LLC. Frank Pinizzotto	Financial Consulting	Restricted	SEC Act 4(a)(2)
04/09/2021	New Issuance	38,880	Common Stock	\$194,400	Yes	Ironclad Partners Inc. Evan Solomon	Debt Conversion	Restricted	SEC Act 4(a)(2)
04/14/2021	New Issuance	10,000	Common Stock	\$50,000	Yes	National Cyber Security Greg Evans	Consulting Services	Restricted	SEC Act 4(a)(2)
04/14/2021	New Issuance	2,000	Common Stock	\$10,000	Yes	Welston Group Len Braumberger	Consulting Services	Restricted	SEC Act 4(a)(2)

05/13/2021	New Issuance	30,000	Common Stock	\$150,000	Yes	EROP Enterprises Henry Val	Consulting Services	Free Trading	SEC Act 3(a)(10)
05/21/2021	New Issuance	4,000	Common Stock	\$20,000	Yes	Madison Advisory Ventures, Inc. Fred Mintz/Alan Fraade	Consulting Services	Restricted	SEC Act 4(a)(2)
06/02/2021	New Issuance	800	Common Stock	\$4,000	Yes	Donna Marie-McGregor Hill	Consulting Services	Restricted	SEC Act 4(a)(2)
06/02/2021	New Issuance	2,200	Common Stock	\$11,000	Yes	James E. Rawlings	Consulting Services	Restricted	SEC Act 4(a)(2)
06/02/2021	New Issuance	1,000	Common Stock	\$5,000	Yes	Anthony Taylor	Consulting Services	Restricted	SEC Act 4(a)(2)
06/02/2021	New Issuance	800	Common Stock	\$4,000	Yes	Gregory Evans	Consulting Services	Restricted	SEC Act 4(a)(2)
06/02/2021	New Issuance	1,100	Common Stock	\$5,500	Yes	Jopelo Ventures LLC Gregory Evans	Consulting Services	Restricted	SEC Act 4(a)(2)
06/02/2021	New Issuance	400	Common Stock	\$2,000	Yes	Marvonne Detrese Whitfield	Consulting Services	Restricted	SEC Act 4(a)(2)
06/02/2021	New Issuance	1,300	Common Stock	\$6,500	Yes	Sean Hamilton	Consulting Services	Restricted	SEC Act 4(a)(2)
06/02/2021	New Issuance	400	Common Stock	\$2,000	Yes	Tina Louise White	Consulting Services	Restricted	SEC Act 4(a)(2)
06/02/2021	New Issuance	400	Common Stock	\$2,000	Yes	Tonia Y Stansbury	Consulting Services	Restricted	SEC Act 4(a)(2)
06/02/2021	New Issuance	3,000	Common Stock	\$15,000	Yes	Suzanne Piard	Consulting Services	Restricted	SEC Act 4(a)(2)
06/02/2021	New Issuance	10,320	Common Stock	\$51,600	Yes	Blue Bridge Consulting, LLC. Frank Pinizzotto	Interest Payment	Restricted	SEC Act 4(a)(2)
06/03/2021	New Issuance	23,040	Common Stock	\$115,200	Yes	Blue Bridge Consulting, LLC. Frank Pinizzotto	Debt Payment	Restricted	SEC Act 4(a)(2)
06/07/2021	New Issuance	(10,000)	Common Stock	\$50,000	Yes	National Cyber Security / Greg Evans	Consulting Services	Restricted	SEC Act 4(a)(2)
06/07/2021	New Issuance	7,200	Common Stock	\$36,000	Yes	Kyle Ryan Shannon	Consulting Services	Restricted	SEC Act 4(a)(2)
06/08/2021	New Issuance	46,000	Common Stock	\$230,000	Yes	Blue Bridge Consulting, LLC. Frank Pinizzotto	Consulting Fees on Financing	Restricted	SEC Act 4(a)(2)
06/11/2021	New Issuance	6,250	Common Stock	\$31,250	Yes	Matt Bianchi	Consulting Services	Restricted	SEC Act 4(a)(2)
07/04/2021	New Issuance	1,000	Common Stock	\$5,000	Yes	Jamal Hall	Consulting Services	Restricted	SEC Act 4(a)(2)

07/05/2021	New Issuance	5,000	Common Stock	\$25,000	Yes	Z World Webs Zohair Z Yasin	Consulting Services	Restricted	SEC Act 4(a)(2)
07/05/2021	New Issuance	4,800	Common Stock	\$24,000	Yes	Kyle Ryan Shannon	Consulting Services	Restricted	SEC Act 4(a)(2)
07/05/2021	New Issuance	2,000	Common Stock	\$10,000	Yes	Suzanne Piard	Consulting Services	Restricted	SEC Act 4(a)(2)
07/07/2021	New Issuance	21,373	Common Stock	\$106,863	Yes	Ironclad Partners Inc. Evan Solomon	Debt Payment	Restricted	SEC Act 4(a)(2)
07/12/2021	New Issuance	4,000	Common Stock	\$20,000	Yes	Probity Legal Investments Consulting LLC John LeGrand	Consulting Services	Restricted	SEC Act 4(a)(2)
07/15/2021	New Issuance	2,400	Common Stock	\$12,000	Yes	Probity Legal Investments Consulting LLC John LeGrand	Consulting Services	Restricted	SEC Act 4(a)(2)
7/15/2021	New Issuance	19,000	Common Stock	\$95,000	Yes	Probity Legal Investments Consulting LLC John LeGrand	Consulting Services	Restricted	SEC Act 4(a)(2)
07/28/2021	New Issuance	31,164	Common Stock	\$155,821	Yes	EROP Enterprises Henry Val	Consulting Services	Free Trading	SEC Act 3(a)(10)
08/08/2021	New Issuance	24,000	Common Stock	\$120,000	Yes	Madison Advisory Ventures, Inc. Fred Mintz/Alan Fraade	Consulting Services	Restricted	SEC Act 4(a)(2)
08/09/2021	New Issuance	4,000	Common Stock	\$20,000	Yes	Gott Management Services, Inc. Deirdrea Renwick	Consulting Services	Restricted	SEC Act 4(a)(2)
08/17/2021	New Issuance	2,400	Common Stock	\$12,000	Yes	Kyle Ryan Shannon	Consulting Services	Restricted	SEC Act 4(a)(2)
09/01/2021	New Issuance	2,800	Common Stock	\$14,000	Yes	Kyle Ryan Shannon	Consulting Services	Restricted	SEC Act 4(a)(2)
09/01/2021	New Issuance	2,400	Common Stock	\$12,000	Yes	Suzanne Piard	Consulting Services	Restricted	SEC Act 4(a)(2)
09/01/2021	New Issuance	52,000	Common Stock	\$260,000	Yes	Charles Cardona	Consulting Services	Restricted	SEC Act 4(a)(2)
09/01/2021	New Issuance	6,400	Common Stock	\$32,000	Yes	Christopher Cardona	Consulting Services	Restricted	SEC Act 4(a)(2)
09/01/2021	New Issuance	2,200	Common Stock	\$11,000	Yes	Kristin Cardona	Consulting Services	Restricted	SEC Act 4(a)(2)
09/01/2021	New Issuance	2,200	Common Stock	\$11,000	Yes	Nicholas Cardona	Consulting Services	Restricted	SEC Act 4(a)(2)
09/01/2021	New Issuance	2,200	Common Stock	\$11,000	Yes	Matthew Cardona	Consulting Services	Restricted	SEC Act 4(a)(2)
9/01/2021	New Issuance	3,000	Common Stock	\$15,000	Yes	Z World Webs Zohair Z Yasin	Consulting Services	Restricted	SEC Act 4(a)(2)

9/28/2021	New Issuance	58,030	Common Stock	\$290,149	Yes	Blue Bridge Consulting, LLC. Frank Pinizzotto	Debt Payment	Restricted	SEC Act 4(a)(2)
09/28/2021	New Issuance	58,030	Common Stock	\$290,149	Yes	Ironclad Partners, Inc. Evan Solomon	Debt Payment	Restricted	SEC Act 4(a)(2)
10/04/2021	New Issuance	1,000	Common Stock	\$5,000	Yes	Z World Webs Zohair Z Yasin	Consulting Services	Restricted	SEC Act 4(a)(2)
10/04/2021	New Issuance	1,000	Common Stock	\$5,000	Yes	Suzanne Piard	Consulting Services	Restricted	SEC Act 4(a)(2)
10/04/2021	New Issuance	2,400	Common Stock	\$12,000	Yes	Kyle Ryan Shannon	Consulting Services	Restricted	SEC Act 4(a)(2)
10/05/2021	New Issuance	100,000	Common Stock	\$500,000	Yes	EROP Enterprises, LLC Henry Val	Consulting Services	Free Trading	SEC Act 3(a)(10)
10/23/2021	New Issuance	9,000	Common Stock	\$45,000	Yes	Fred Schiemann	Consulting Services	Restricted	SEC Act 4(a)(2)
11/01/2021	New Issuance	1,150	Common Stock	\$5,750	Yes	Z World Webs Zohair Z Yasin	Consulting Services	Restricted	SEC Act 4(a)(2)
11/01/2021	New Issuance	2,700	Common Stock	\$13,500	Yes	Kyle Ryan Shannon	Consulting Services	Restricted	SEC Act 4(a)(2)
11/01/2021	New Issuance	1,150	Common Stock	\$5,750	Yes	Suzanne Piard	Consulting Services	Restricted	SEC Act 4(a)(2)
11/04/2021	New Issuance	24,000	Common Stock	\$120,000	Yes	Robert Rosen	Consulting Services	Restricted	SEC Act 4(a)(2)
11/04/2021	New Issuance	6,400	Common Stock	\$32,000	Yes	Christopher Cardona	Consulting Services	Restricted	SEC Act 4(a)(2)
11/04/2021	New Issuance	2,200	Common Stock	\$11,000	Yes	Kristin Cardona	Consulting Services	Restricted	SEC Act 4(a)(2)
11/04/2021	New issuance	2,200	Common Stock	\$11,000	Yes	Matthew Cardona	Consulting Services	Restricted	SEC Act 4(a)(2)
11/04/2021	New Issuance	2,200	Common Stock	\$11,000	Yes	Kristin Cardona	Consulting Services	Restricted	SEC Act 4(a)(2)
11/04/2021	New Issuance	2,200	Common Stock	\$11,000	Yes	Nicholas Cardona	Consulting Services	Restricted	SEC Act 4(a)(2)
11/04/2021	New Issuance	56,000	Common Stock	\$280,000	Yes	Charles Cardona	Consulting Services	Restricted	SEC Act 4(a)(2)
11/11/2021	New Issuance	4,000	Common Stock	\$20,000	Yes	Joseph J. Tomasek	Legal Services	Restricted	SEC Act 4(a)(2)
11/29/2021	Cancellation	(42,226)	Common Stock	\$211,132	Yes	EROP Enterprises LLC Henry VAI	Consulting Services	Free Trading	SEC Act 3(a)(10)
12/01/2021	New Issuance	3,206	Common Stock	\$16,030	Yes	Proibly Legal Investments Consulting, LLC John LeGrand	Consulting Services	Restricted	SEC Act 4(a)(2)
12/01/2021	New Issuance	3,080	Common Stock	\$15,400	Yes	Kyle Ryan Shannon	Consulting Services	Restricted	SEC Act 4(a)(2)

12/01/2021	New Issuance	1,284	Common Stock	\$6,420	Yes	Z World Webs Zohair Z Yasin	Consulting Services	Restricted	SEC Act 4(a)(2)
12/01/2021	New Issuance	1,284	Common Stock	\$6,420	Yes	Suzanne Piard	Consulting Services	Restricted	SEC Act 4(a)(2)
12/01/2021	New Issuance	5,140	Common Stock	\$25,700	Yes	Joseph J. Tomasek	Legal Services	Restricted	SEC Act 4(a)(2)
01/03/2022	New Issuance	5,556	Common Stock	\$27,800	Yes	Joseph J. Tomasek	Legal Services	Restricted	SEC Act 4(a)(2)
01/03/2022	New Issuance	1,390	Common Stock	\$6,950	Yes	Suzanne Piard	Consulting Services	Restricted	SEC Act 4(a)(2)
01/03/2022	New Issuance	1,390	Common Stock	\$6,950	Yes	Z World Webs Zohair Z Yasin	Consulting Services	Restricted	SEC Act 4(a)(2)
01/03/2022	New Issuance	3,334	Common Stock	\$16,667	Yes	Kyle Ryan Shannon	Consulting Services	Restricted	SEC Act 4(a)(2)
01/05/2022	New Issuance	111,086	Common Stock	\$94,838	Yes	Ironclad Partners, Inc. Evan Solomon	Debt conversion	Restricted	SEC Act 4(a)(2)
01/05/2022	New Issuance	69,449	Common Stock	\$59,291	Yes	Blue Bridge Consulting, LLC. Frank Pinizzotto	Debt conversion	Restricted	SEC Act 4(a)(2)
01/05/2022	New Issuance	30,303	Common Stock	\$26,326	Yes	Blue Bridge Consulting, LLC. Frank Pinizzotto	Debt conversion	Restricted	SEC Act 4(a)(2)
01/31/2022	New Issuance	10	Common Stock	\$50	Yes	Saravanan Govindaraj	Consulting Services	Restricted	SEC Act 4(a)(2)
02/01/2022	New Issuance	1,924	Common Stock	\$9,620	Yes	Suzanne Piard	Consulting Services	Restricted	SEC Act 4(a)(2)
02/01/2022	New Issuance	7,694	Common Stock	\$38,470	Yes	Joseph J. Tomasek	Legal Services	Restricted	SEC Act 4(a)(2)
02/01/2022	New Issuance	4,620	Common Stock	\$23,100	Yes	Kyle Ryan Shannon	Consulting Services	Restricted	SEC Act 4(a)(2)
02/01/2022	New Issuance	1,924	Common Stock	\$9,620	Yes	Z World Webs Zohair Z Yasin	Consulting Services	Restricted	SEC Act 4(a)(2)
02/07/2022	New Issuance	5,000	Common Stock	\$25,000	Yes	Triple 8 Capital Corp. Kyle Kennedy	Consulting Services	Restricted	SEC Act 4(a)(2)
02/09/2022	New Issuance	2,200	Common Stock	\$11,000	Yes	Kristin Cardona	Consulting Services	Restricted	SEC Act 4(a)(2)
02/10/2022	New Issuance	28,716	Common Stock	\$143,580	Yes	Deep Blue Roofing & Construction Richard McConnell	Rent	Restricted	SEC Act 4(a)(2)
02/10/2022	New Issuance	2,200	Common Stock	\$11,000	Yes	Matthew Cardona	Consulting Services	Restricted	SEC Act 4(a)(2)
02/10/2022	New Issuance	2,200	Common Stock	\$11,000	Yes	Nicholas Cardona	Consulting Services	Restricted	SEC Act 4(a)(2)
02/11/2022	New Issuance	6,400	Common Stock	\$32,000	Yes	Christopher Cardona	Consulting Services	Restricted	SEC Act 4(a)(2)

02/15/2022	New Issuance	40,000	Common Stock	\$100,000	Yes	John Cardona	Rent	Restricted	SEC Act 4(a)(2)
03/07/2022	New Issuance	2,500	Common Stock	\$12,500	Yes	Z World Webs Zohair Z Yasin	Consulting Services	Restricted	SEC Act 4(a)(2)
03/07/2022	New Issuance	6,250	Common Stock	\$31,250	Yes	Probility Legal Investments Consulting, LLC John LeGrand	Consulting Services	Restricted	SEC Act 4(a)(2)
03/07/2022	New Issuance	2,500	Common Stock	\$12,500	Yes	Suzanne Piard	Consulting Services	Restricted	SEC Act 4(a)(2)
03/07/2022	New Issuance	6,000	Common Stock	\$30,000	Yes	Kyle Ryan Shannon	Consulting Services	Restricted	SEC Act 4(a)(2)
03/07/2022	New Issuance	10,000	Common Stock	\$50,000	Yes	Joseph J. Tomasek	Legal Services	Restricted	SEC Act 4(a)(2)
03/08/2022	New Issuance	11,000	Common Stock	\$55,000	Yes	Bushidocom merce.com Renee Jiminez	Consulting Services	Restricted	SEC Act 4(a)(2)
03/10/2022	New Issuance	1,000	Common Stock	\$5,000	Yes	Valery LLC Renee Jiminez	Consulting Services	Restricted	SEC Act 4(a)(2)
03/31/2022	New Issuance	2,381	Common Stock	\$11,910	Yes	Triple 8 Capital Corp. Kyle Kennedy	Consulting Services	Restricted	SEC Act 4(a)(2)

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

04/01/2022	New Issuance	150,000	Common Stock	\$171,020	Yes	Ironclad Partners, Inc. Evan Solomon	Debt Conversion	Restricted	SEC Act 4(a)(2)
04/01/2022	New Issuance	150,000	Common Stock	\$171,020	Yes	Blue Bridge Consulting, LLC Frank Pinizzotto	Debt Conversion	Restricted	SEC Act 4(a)(2)
04/01/2022	New Issuance	166,667	Common Stock	\$280,351	Yes	Ironclad Partners, Inc. Evan Solomon	Debt Conversion	Restricted	SEC Act 4(a)(2)
04/01/2022	New Issuance	42,000	Common Stock	\$88,200	Yes	Probility Legal Investments Consulting, LLC John LeGrand	Consulting Services	Restricted	SEC Act 4(a)(2)
04/04/2022	New Issuance	2,382	Common Stock	\$11,910	Yes	Suzanne Piard	Consulting Services	Restricted	SEC Act 4(a)(2)
04/04/2022	New Issuance	8,890	Common Stock	\$44,450	Yes	Joseph J. Tomasek	Legal Services	Restricted	SEC Act 4(a)(2)
04/04/2022	New Issuance	11,112	Common Stock	\$23,335	Yes	Probility Legal Investments Consulting,	Consulting Services	Restricted	SEC Act 4(a)(2)

						LLC John LeGrand			
04/20/2022	New Issuance	24,000	Common Stock	\$39,600	Yes	Christopher Cardona	Consulting Services	Restricted	SEC Act 4(a)(2)
04/20/2022	New Issuance	62,000	Common Stock	\$102,300	Yes	Charles Cardona	Consulting Services	Restricted	SEC Act 4(a)(2)
04/28/2022	New Issuance	42,000	Common Stock	\$210,000	Yes	Probility Legal Investments Consulting, LLC John LeGrand	Consulting Services	Restricted	SEC Act 4(a)(2)
04/29/2022	New Issuance	65,000	Common Stock	\$325,000	Yes	Probility Legal Investments Consulting, LLC John LeGrand	Consulting Services	Restricted	SEC Act 4(a)(2)
05/03/2022	New Issuance	8,000	Common Stock	\$20,000	Yes	Joseph J. Tomasek	Legal Services	Restricted	SEC Act 4(a)(2)
05/03/2022	New Issuance	2,000	Common Stock	\$5,000	Yes	Suzanne Piard	Consulting Services	Restricted	SEC Act 4(a)(2)
05/09/2022	New Issuance	30,000	Common Stock	\$150,000	Yes	Probility Legal Investments Consulting, LLC John LeGrand	Consulting Services	Restricted	SEC Act 4(a)(2)
05/13/2022	New Issuance	20	Common Stock	\$45	Yes	Dr. Eric Rubinfeld	Consulting Services	Restricted	SEC Act 4(a)(2)
5/17/2022	New Issuance	186,118	Common Stock	\$372,235	Yes	Behemoth Consulting, LLC Cameron Cox	Consulting Services	Restricted	SEC Act 4(a)(2)
8/10/2022	New Issuance	250,000	Common Stock	\$500,000	Yes	Databoss, Inc. Neil Sewant	Services	Restricted	SEC Act 4(a)(2)
7/13/2022	New Issuance	86,880	Common Stock	\$34,441	Yes	Chestnut Hill Capital, Inc. Christian O'Donnell	Debt conversion	Restricted	SEC Act 4(a)(2)
07/20/2022	New Issuance	70,332	Common Stock	\$28,692	Yes	Chestnut Hill Capital, Inc. Christian O'Donnell	Debt conversion	Restricted	SEC Act 4(a)(2)
08/10/2022	New Issuance	166,667	Common Stock	\$141,420	Yes	BDF Consulting, LLC Frank Pinizzotto	Debt conversion	Restricted	SEC Act 4(a)(2)
08/10/2022	New Issuance	200,000	Common Stock	\$31,540	Yes	BDF Consulting, LLC Frank Pinizzotto	Debt conversion	Restricted	SEC Act 4(a)(2)
08/10/2022	New Issuance	200,000	Common Stock	\$31,540	Yes	Blue Bridge Consulting, LLC Frank Pinizzotto	Debt conversion	Restricted	SEC Act 4(a)(2)
08/10/2022	New Issuance	40,000	Common Stock	\$40,000	Yes	Joseph Tomasek	Legal services	Restricted	SEC Act 4(a)(2)
08/10/2022	New Issuance	10,000	Common Stock	\$10,000	Yes	Triple 8 Capital Corp. Kyle Kennedy	Consulting services	Restricted	SEC Act 4(a)(2)

8/10/2022	New Issuance	40,000	Common Stock	\$40,000	Yes	Probit Legal Investments John LeGrand	Consulting services	Restricted	SEC Act 4(a)(2)
8/22/2022	New Issuance	200,000	Common Stock	\$200,000	Yes	Integrity Consulting, LLC David Steward	Consulting services	Restricted	SEC Act 4(a)(2)
8/22/2022	Cancellation	(200,000)	Common Stock	Exchange for Preferred Stock	Yes	Charles Cardona	Exchange for Preferred Stock 51 shs	Restricted	SEC Act 4(a)(2)
09/09/2022	New Issuance	313,357	Common Stock	\$70,062	Yes	RIFP Consulting, LLC Russell Ivy	Debt conversion	Restricted	SEC Act 4(a)(2)
09/09/2022	New Issuance	86,216	Common Stock	\$37,600	Yes	RMFP Consulting, LLC Richard McConnell	Debt conversion	Restricted	SEC Act 4(a)(2)
09/09/2022	New Issuance	124,888	Common Stock	\$55,100	Yes	RMFP Consulting, LLC Richard McConnell	Debt conversion	Restricted	SEC Act 4(a)(2)
09/09/2022	New Issuance	56,000	Common Stock	\$28,000	Yes	Madison Advisory Ventures, Inc. Fred Mintz/Alan Fraade	Consulting services	Restricted	SEC Act 4(a)(2)
09/12/2022	New Issuance	12,200	Common Stock	\$12,200	Yes	Triple 8 Capital Corp. Kyle Kennedy	Consulting services	Restricted	SEC Act 4(a)(2)
9/27/2022	New Issuance	257,177	Common Stock	\$98,409	Yes	Ironclad Partners, Inc. Evan Solomon	Debt conversion	Restricted	SEC Act 4(a)(2)
10/01/2022	New Issuance	33,400	Common Stock	\$16,700	Yes	Triple 8 Capital Corp. Kyle Kennedy	Consulting services	Restricted	SEC Act 4(a)(2)
10/07/2022	New Issuance	25,000	Common Stock	\$12,500	Yes	Richard McDonnell	Services	Restricted	SEC Act 4(a)(2)
10/07/2022	New Issuance	25,000	Common Stock	\$12,500	Yes	Thomas Hays	Services	Restricted	SEC Act 4(a)(2)
10/19/2022	Cancellation	(200,000)	Common Stock	Prior debt conversion	Yes	BDF Consulting, LLC Frank Pinizzollo	Prior debt conversion	Restricted	SEC Act 4(a)(2)
10/30/2022	New Issuance	400,000	Common Stock	\$120,000	Yes	Astar Investment Company LLC Frank Pinizzollo	Debt Conversion	Restricted	SEC Act 4(a)(2)
02/07/2023	New Issuance	470,000	Common Stock	\$70,500	Yes	FAJ Consulting, LLC Frank Pinizzotto	Debt Conversion	Restricted	SEC Act 4(a)(2)
02/07/2023	New Issuance	470,000	Common Stock	\$70,500	Yes	Blue Bridge Consulting, LLC Frank Pinizzotto	Debt Conversion	Restricted	SEC Act 4(a)(2)
02/07/2023	New Issuance	470,000	Common Stock	\$70,500	Yes	BDF Consulting, LLC Frank Pinizzotto	Debt Conversion	Restricted	SEC Act 4(a)(2)
02/07/2023	New Issuance	470,000	Common Stock	\$70,500	Yes	Behemoth Consulting,	Debt Conversion	Restricted	SEC Act 4(a)(2)

						LLC Frank Pinizzotto			
03/07/2023	New Issuance	700,000	Common Stock	\$70,500	Yes	City Capital Consulting, LLC Frank Pinizzotto	Debt Conversion	Restricted	SEC Act 4(a)(2)

Shares Outstanding on Date of This Report:									
<u>Ending</u> <u>Balance</u>									
<u>Ending Balance:</u>									
Date March 31, 2023 <u>7,548,151</u>									
Common: <u>7,548,151</u>									
Preferred: <u>51</u>									

05/30/2023	New Issuance	733,333	Common Stock	\$55,000	Yes	D&P International Consulting, LLC Frank Pinizzotto	Debt Conversion	Restricted	SEC Act 4(a)(2)
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Shares Outstanding on Date of This Report:									
<u>Ending</u> <u>Balance</u>									
<u>Ending Balance:</u>									
Date June 30, 2023 <u>8,281,484</u>									
Common: <u>8,281,484</u>									
Preferred: <u>51</u>									

09/16/2023	New Issuance	500,000	Common Stock	\$25,000	Yes	Blue Bridge Consulting, LLC Frank Pinizzotto	Debt Conversion	Restricted	SEC Act 4(a)(2)
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Shares Outstanding on Date of This Report:									
<u>Ending</u> <u>Balance</u>									
<u>Ending Balance:</u>									
Date September 30, 2023 <u>8,781,484</u>									
Common: <u>8,781,484</u>									
Preferred: <u>51</u>									

11/20/2023	New Issuance	300,000	Common Stock	\$30,000	Yes	GPS Tagging Solutions Inc., LLC Frank Pinizzotto	Debt Conversion	Restricted	SEC Act 4(a)(2)
11/20/2023	New Issuance	900,000	Common Stock	\$90,000	Yes	LAE Mktng Inc.	Debt Conversion	Restricted	SEC Act 4(a)(2)
12/23/2023	Stock Split Fractional Shares	311	Common Stock	\$0	Yes	Shares Issued for stock split rounding	Shares Issued for stock split rounding	Restricted	N/A

Shares Outstanding on Date of This Report:	
Ending Balance	
Ending Balance:	
Date December 31, 2023	9,981,795
Common:	9,981,795
Preferred:	51

B. Promissory and Convertible Notes

Indicate by check mark whether there are any outstanding promissory, convertible notes, convertible debentures, or any other debt instruments that may be converted into a class of the issuer's equity securities :

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

Date of Note Issuance	Outstanding Balance (\$)	Principal Amount at Issuance (\$)	Interest Accrued (\$)	Maturity Date	Conversion Terms (e.g. pricing mechanism for determining conversion of instrument to shares)	Name of Noteholder	Reason for Issuance (e.g. Loan, Services, etc.)
01/25/2016	\$10,500	\$ 10,500	\$6,511	Demand note	50% of Closing Bid Price at Conversion	Elixir, LLC/Charles Cardona	Loan
07/26/2016	\$25,000	\$ 25,000	\$14,869	Demand note	50% of Closing Bid Price at Conversion	Hector Lewis, Jr.	Loan
09/13/2016	\$12,500	\$ 12,500	\$7,311	Demand note	50% of Closing Bid Price at Conversion	Hector Lewis, Jr.	Loan
11/21/2016	\$25,000	\$ 25,000	\$14,222	Demand note	50% of Closing Bid Price at Conversion	Lincoln Lewis	Loan
12/12/2016	\$25,000	\$ 25,000	\$14,107	Demand note	50% of Closing Bid Price at Conversion	Giselle or John Mery	Loan
03/24/2020	\$10,000	\$10,000	\$3,996	Demand note	50% of the lowest Trading Price During the 20 Trading Days prior to Conversion	Tri-Bridge Ventures LLC John Forsythe III	Loan

<u>2/03/2021-2/10/2022</u>	<u>\$111,000</u>	<u>\$166,000</u>	<u>\$25,025</u>	<u>2/3/2022-2/10/2023</u>	<u>55% of the lowest Trading Price During the 20 Trading Days prior to Conversion</u>	<u>Chestnut Capital, LLC Christian O'Donnell</u>	<u>Loan</u>
<u>03/08/2019</u>	<u>\$25,000</u>	<u>\$25,000</u>	<u>\$0</u>	<u>Demand Note</u>	<u>50% of the lowest Trading Price During the 20 Trading Days prior to Conversion</u>	<u>Blue Bridge Consulting, LLC Frank Pinizzotto</u>	<u>Loan</u>
<u>03/19/2020</u>	<u>\$40,000</u>	<u>\$40,000</u>	<u>\$0</u>	<u>Demand Note</u>	<u>50% of the lowest Trading Price During the 20 Trading Days prior to Conversion</u>	<u>Blue Bridge Consulting, LLC Frank Pinizzotto</u>	<u>Loan</u>
<u>08/31/2021</u>	<u>\$185,000</u>	<u>\$360,000</u>	<u>\$44,037</u>	<u>Demand Note</u>	<u>50% of the lowest Trading Price During the 20 Trading Days prior to Conversion</u>	<u>Blue Bridge Consulting, LLC Frank Pinizzotto</u>	<u>Service Contract</u>
<u>01/01/2021</u>	<u>\$180,000</u>	<u>\$180,000</u>	<u>\$43,722</u>	<u>Demand Note</u>	<u>50% of the lowest Trading Price During the 20 Trading Days prior to Conversion</u>	<u>Ironclad Partners, Inc. Evan Solomon</u>	<u>Service Contract</u>
<u>09/30/2022</u>	<u>\$306,609</u>	<u>\$306,609</u>	<u>\$0</u>	<u>Demand Note</u>	<u>50% of the lowest Trading Price During the 20 Trading Days prior to Conversion</u>	<u>Blue Bridge Consulting, LLC Frank Pinizzotto</u>	<u>Loan</u>
<u>11/04/2020</u>	<u>Line of Credit</u>	<u>\$194,895</u>	<u>\$37,134</u>	<u>Demand Notes</u>	<u>50% of the lowest Trading Price During the 20 Trading Days prior to Conversion</u>	<u>Ironclad Partners, Inc. Evan Solomon</u>	<u>Loans</u>
<u>08/31/2022</u>	<u>\$215,000</u>	<u>\$360,000</u>	<u>\$36,380</u>	<u>Demand Note</u>	<u>50% of the lowest Trading Price During the 20 Trading Days prior to Conversion</u>	<u>Blue Bridge Consulting, LLC Frank Pinizzotto</u>	<u>Service Contract</u>
<u>08/31/2022</u>	<u>\$360,000</u>	<u>\$360,000</u>	<u>\$38,426</u>	<u>Demand Note</u>	<u>50% of the lowest Trading Price During the 20 Trading Days prior to Conversion</u>	<u>Ironclad Partners, Inc. Evan Solomon</u>	<u>Service Contract</u>
<u>08/31/2023</u>	<u>\$360,000</u>	<u>\$360,000</u>	<u>\$9,626</u>	<u>Demand Note</u>	<u>50% of the lowest Trading Price During the 20 Trading Days prior to Conversion</u>	<u>Blue Bridge Consulting, LLC Frank Pinizzotto</u>	<u>Service Contract</u>
<u>8/31/2023</u>	<u>\$360,000</u>	<u>\$360,000</u>	<u>\$9,626</u>	<u>Demand Note</u>	<u>50% of the lowest Trading Price During</u>	<u>Ironclad Partners, Inc. Evan Solomon</u>	<u>Service Contract</u>

					the 20 Trading Days prior to Conversion		
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Use the space below to provide any additional details, including footnotes to the table above:

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

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

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

4) Issuer’s Business, Products and Services

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

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

Ideal Group of Companies, Inc. is a diversified technology company either engaged or will engage primarily in the following four distinct business sectors: (1) real estate consisting of: (a) interests in time share properties in resort ski areas (b) real estate mortgage brokerage, (c) development of residential and commercial projects initially in South Carolina and Florida and adjacent locations, (2) licensing and sales of data bases of over 100 million senior and other email addresses primarily consisting of seniors and business executives, (3) online targeted marketing, advertising and sales of products and services and (4) sharing of product marketing revenue with our strategic marketing partners.

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

In July 2022, the Company launched ActiveLifestyleNutrition.com a product site for nutritional supplemental products including diabetic products.

In September 2022, the Company launched a joint venture with TGI subsidiary, Advent Galaxy for a Metaverse based media platform.

In October 2022, the Company acquired LION Development Group, LLC (“LION”) of South Carolina and launched a new real estate development division. It subsequently entered into a contract to acquire its first parcel of land in Anderson County South Carolina which it plans to utilize for residential development which is anticipated to be ready for sale within a 2023 – 2024 time frame.

In October 2022, the Company and LION entered into a joint venture agreement with an affiliate of Hospitality Development Group, Inc. (“HDG”) of Florida to pursue residential and commercial real estate projects.

In November 2023, the Company entered into a contract to acquire the Colorado based mortgage company, O2 Mortgage, Inc. DBA Oxygen Mortgage (“Oxygen Mortgage”) which will become a wholly owned subsidiary of the Company. The Companies at the date of this report have not yet fulfilled the terms and conditions of the agreement and the transaction has not been finalized. This acquisition will be finalized in the first quarter of 2024 upon the effective date of the closing.

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

The agreed consideration is the following:

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

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

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

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

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

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

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

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

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

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

Ideal Group of Companies, Inc. is the parent company of the following three (3) subsidiaries and is in the process of acquiring the other two entities designated below.

1. Axihub, Inc. is a wholly owned subsidiary. Axihub is acting as the managing Company for the operations and activities of the Company. It negotiates all contracts for the operations and will oversee the various websites and marketing operations of the Company.

2. Senior Lifestyle Media LLC ("SLM"), a New York limited liability company, was acquired by the Company as of April 1, 2020 as a wholly owned subsidiary of the Company. The Company's internet website and marketing operations are operated by SLM. SLM maintains the brand "Active Lifestyle" and owns the following assets:

Active Lifestyle website (activelifestylemedia.com), which hosts all online content of SLM;
Active Lifestyle Magazine, a quarterly online and print magazine.

Family Caregiver Magazine, quarterly online magazine geared for information, products and services of interest to caregivers, whether they be nurses, aides or relatives of seniors or others requiring care; Active Lifestyle Newsletter, a monthly online newsletter, features more topical content than Active Lifestyle Magazine;

3. In October 2022, the Company acquired LION Development Group, LLC ("LION") of South Carolina and launched a new real estate development division. It subsequently acquired its first parcel of land in Anderson County South Carolina which it plans to utilize for residential development which is anticipated to be ready for sale within a 2023 – 2024-time frame.
4. In November, 2023, the Company entered into a contract to acquire Portfolio Partners, Inc. ("PPI"), of Colorado which, through its wholly owned subsidiary, Travel Zen, Inc., is engaged in owning and renting weekly time shares interests in ski areas in Colorado. The Companies at the date of this report have not yet fulfilled the terms and conditions of the agreement and the transaction has not been finalized. This acquisition will be finalized in the first quarter of 2024 upon the effective date of the closing.
5. In November 2023, the Company entered into a contract to acquire Oxygen Mortgage which is engaged in the real estate mortgage brokerage business. The Companies at the date of this report have not yet fulfilled the terms and conditions of the agreement and the transaction has not been finalized. This acquisition will be finalized in the first quarter of 2024 upon the effective date of the closing.
6. In October 2022, the Company and LION entered into a joint venture agreement with an affiliate of Hospitality Development Group, Inc. ("HDG") of Florida to pursue residential and commercial real estate projects.

C. Describe the issuers' principal products or services.

The Company's business is primarily focused on four areas: (1) real estate consisting of (a) interests in time share properties in resort ski areas (b) real estate mortgage brokerage, (c) development of residential and commercial projects initially in South Carolina and Florida and adjacent locations, (2) licensing and sales of data bases of over 100 million senior and other email addresses primarily consisting of seniors and business executives, (3) online targeted marketing, advertising and sales of products and services and (4) sharing of product marketing revenue with our strategic marketing partners.

The Company’s additional properties and commercial rights are:

Veterans Helping Veterans Inc. (“Veterans”) – On May 29, 2020, the Company entered into a marketing agreement with Veterans Helping Veterans Inc., whose business is to provide services and products to veterans, where the Company will promote and receive a commission on sales of Veterans’ services and products.

Avitas Bio Corp – On June 11, 2020, the Company entered into a marketing agreement with Avitas Bio Corp., a nutraceutical company, selling vitamin supplements and other supplements and nutraceutical products, in which the Company will be making private label sales for which it will receive a commission.

5) Issuer’s Facilities

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

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

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

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

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

In addition, list all individuals or entities controlling 5% or more of any class of the issuer’s securities.

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

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

Names of All Officers, Directors, and Control Persons	Affiliation with Company (e.g. Officer Title /Director/Owner of 5% or more)	Residential Address (City / State Only)	Number of shares owned	Share type/class	Ownership Percentage of Class Outstanding	Names of control person(s) if a corporate en
Charles A. Cardona**	Chairman/CEO/President/Secretary/Treasurer /Director	Anderson, SC	167,740 (post split)* 51	Common Preferred	1.60% 100.00%	

			See footnote* below			
<u>Deirdrea Renwick</u>	Chief Financial Officer	Farmingdale, NY	5,000 (Post stock split)	<u>Common</u>	.0005%	
27 Capital Grp. Inc.	<u>Owner of more than 5%</u>	Odessa, FL	560,000 (Post stock split)	Common	5.346%	Frank Pinizzotto
LAE Mkting Inc.	Owner of more than 5%	Odessa, FL	900,000 (Post stock split)	Common	8.592%	Frank Pinizzotto

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

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

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

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

7) Legal/Disciplinary History

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

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

None

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

None

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

None

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

None

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

None

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

None

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

None

8) Third Party Service Providers

Provide the name, address, telephone number and email address of each of the following outside providers. You may add additional space as needed.

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

Securities Counsel (must include Counsel preparing Attorney Letters).

Name:	John P. LeGrand, Esquire
Firm Name	John P. LeGrand & Associates, LLC.
Address 1:	5600 North Flagler Drive, Suite 2505 <u>West Palm Beach, FL 33407</u>
Phone:	(617) 543-9990
Email:	atty.johnlegrand@gmail.com

Accountant or Auditor

Name:	_____
Firm:	_____
Address 1:	_____
Address 2:	_____
Phone:	_____

Email: _____

Investor Relations

Name: _____

Firm: _____

Address 1: _____

Address 2: _____

Phone: _____

Email: _____

All other means of Investor Communication:

X (Twitter): _____

Discord: _____

LinkedIn: _____

Facebook: _____

[Other] _____

Other Service Providers

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

Name: _____

Firm: _____

Nature of Services: _____

Address 1: _____

Address 2: _____

Phone: _____

Email: _____

9) Disclosure & Financial Information

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

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

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

IFRS
 U.S. GAAP

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

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

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

Provide the following qualifying financial statements:

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

Financial Statement Requirements:

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

10) Issuer Certification

Principal Executive Officer:

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

The certifications shall follow the format below:

I, Charles Cardona certify that:

1. I have reviewed this Disclosure Statement for Ideal Group of Companies Inc.;
2. Based on my knowledge, this disclosure statement does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this disclosure statement; and
3. Based on my knowledge, the financial statements, and other financial information included or incorporated by reference in this disclosure statement, fairly present in all material respects the financial condition, results of operations and cash flows of the issuer as of, and for, the periods presented in this disclosure statement.

2/19/2024

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

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

Principal Financial Officer:

I, Deirdrea Renwick certify that:

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

1. I have reviewed this Disclosure Statement for Ideal Group of Companies Inc;
2. Based on my knowledge, this disclosure statement does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this disclosure statement; and
3. Based on my knowledge, the financial statements, and other financial information included or incorporated by reference in this disclosure statement, fairly present in all material respects the financial condition, results of operations and cash flows of the issuer as of, and for, the periods presented in this disclosure statement.

2/19/2024

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

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

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

*Consolidated Financial Statements as of December 31, 2023 and March 31, 2023
and For the Three and Nine Months Ended December 31, 2023 and 2022*

Ideal Group of Companies Inc. and Subsidiaries

(Formerly-JZZ TECHNOLOGIES INC.)

INDEX TO CONSOLIDATED FINANCIAL STATEMENTS

(Unaudited)

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

	December 31, 2023	March 31, 2023
ASSETS		
Current Assets		
Cash	\$ 1,796	\$ 1,251
Total Current Assets	1,796	1,251
Total Assets	\$ 1,796	\$ 1,251
LIABILITIES AND STOCKHOLDERS' (DEFICIT)		
Current Liabilities		
Notes payable	\$ 219,000	\$ 219,000
Notes payable - Related Party	2,226,504	1,689,458
Accounts payable and accrued expenses	526,451	363,074
Accounts payable and accrued expenses-Related party	1,136,653	948,724
Deposits on jobs	-	9,565
Advances from shareholders	7,600	7,600
Advances from individuals	94,800	57,500
Advances from related parties	45,500	45,000
Contracts payable	25,000	25,000
Derivative liability	2,792,608	2,150,111
Total Current Liabilities	7,074,116	5,515,032
Total Liabilities	7,074,116	5,515,032
Commitments and contingencies	-	-
Stockholder's (Deficit)		
Preferred stock, \$0000001 par value, 100,000 shares authorized, 51 and 0 shares issued and outstanding at December 31, 2023 and 2022	-	-
Common stock, \$.0000001 par value, 4,499,900,000 shares authorized; 9,981,795 and 7,548,151 shares issued and outstanding at December 31, 2023 and March 31, 2023	499	377
Additional paid-in capital	12,407,285	12,207,407
Accumulated (Deficit)	(19,500,104)	(17,741,565)
Total Stockholders' (Deficit)	(7,092,320)	(5,533,781)
Plus-Treasury stock	20,000	20,000
Total Stockholders' (Deficit)	(7,072,320)	(5,513,781)
Total Liabilities and Stockholders' (Deficit)	\$ 1,796	\$ 1,251

See Accompanying Notes to Financial Statements

IDEAL GROUP OF COMPANIES INC.
(Formerly JZZ Technologies Inc.)
Consolidated Statements of Operations
For the Three and Nine Months Ended December 31, 2023 and 2022
(Unaudited)

	Three Months Ended December 31,		Nine Months Ended December 31,	
	2023	2022	2023	2022
Revenues	\$ -	\$ 12,282	\$ 208,982	\$ 41,682
Total revenues	-	12,282	208,982	41,682
Operating Expenses				
Cost of revenues	-	12,647	169,211	12,647
General and administrative expenses	368,444	423,575	1,044,076	3,613,102
Total operating expenses	368,444	436,222	1,213,287	3,625,749
(Loss) before other expenses	(368,444)	(423,940)	(1,004,305)	(3,584,067)
Other income/(expense)				
Change in derivative liability	72,089	1,769,427	(642,497)	4,312,884
Interest (expense)	(5,026)	(5,167)	(15,023)	(17,800)
Interest (expense)-Related parties	(39,785)	(39,943)	(96,714)	(103,605)
Total other income/(expense)	27,278	1,724,317	(754,234)	4,191,479
(Loss)/income before income taxes	(341,166)	1,300,377	(1,758,539)	607,412
Income taxes	-	-	-	-
Net (loss)/income	\$ (341,166)	\$ 1,300,377	\$ (1,758,539)	\$ 607,412
(Loss)/income per share-Basic and diluted	\$ (0.04)	\$ 0.26	\$ (0.21)	\$ 0.16
Weighted average shares outstanding				
Basic and diluted	9,486,666	4,913,550	8,576,722	3,717,041

See Accompanying Notes to Financial Statements

IDEAL GROUP OF COMPANIES INC.
(Formerly JZZ Technologies Inc.)
Consolidated Statements of Cash Flows
For the Nine Months Ended December 31, 2023 and 2022
(Unaudited)

	Nine Months Ended December 31,	
	2023	2022
CASH FLOWS FROM OPERATING ACTIVITIES:		
Net income/(loss)	\$ (1,758,539)	\$ 607,412
Adjustments to reconcile net loss to net cash used in operating activities:		
Common stock issued for services	-	2,099,316
Cancellation of common stock	-	10
Common stock issued for debt	200,000	2,007,386
Changes in operating assets and liabilities:		
Increase/(decrease) in accounts payable and accrued expenses	163,377	(399,175)
Increase/(decrease) in accounts payable and accrued expenses-Related parties	187,929	(55,000)
Increase/(decrease) in notes payable-Related parties	537,046	(20,500)
Increase in contracts payable	-	25,000
(Decrease) in deposits on jobs	(9,565)	-
Increase/(decrease) in derivative liability	642,497	(4,312,884)
Net cash (used) in operating activities	(37,255)	(48,435)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Increase in advances from shareholders	24,000	600
Increase in advances from individuals	13,300	38,500
Increase in advances from related party	500	13,500
Net cash provided by financing activities	37,800	52,600
Net increase in cash	545	4,165
CASH AT BEGINNING PERIOD	1,251	7,675
CASH AT END OF PERIOD	\$ 1,796	\$ 11,840
SUPPLEMENTAL CASH FLOW INFORMATION:		
Cash paid for interest	\$ -	\$ -
Cash paid for income taxes	\$ -	\$ -
NON-CASH TRANSACTIONS		
Common stock issued for services	\$ -	\$ 2,099,316
Common stock issued for debt	\$ 200,000	\$ 2,007,386

See Accompanying Notes to Financial Statements

IDEAL GROUP OF COMPANIES INC.
(Formerly JZZ Technologies Inc.)
Consolidated Statements of Stockholders' (Deficit)
For the Three Months Ended June 30, September 30, and December 31, 2023 and 2022
(Unaudited)

	Preferred Stock		Common Stock		Additional Paid-in Capital	Accumulated (Deficit)	Stockholders' (Deficit)
	Shares	Amount	Shares	Amount			
Balance-April 1, 2022	-	\$ -	1,820,845	\$ -	\$ 7,749,073	\$(19,255,393)	\$ (11,506,320)
Common stock issued for services	-	-	483,522	-	1,452,076	-	1,452,076
Common stock issued for debt	-	-	466,667	-	622,390	-	622,390
Net income for the three months ended June 30, 2022	-	-	-	-	-	1,528,100	1,528,100
Balance-June 30, 2022	-	-	2,771,034	-	9,823,539	(17,727,293)	(7,903,754)
Common stock issued for services	-	-	408,200	-	602,200	-	602,200
Common stock issued for debt	-	-	1,705,482	-	1,265,016	-	1,265,016
Issuance of preferred shares for cancellation of common stock	51	-	(200,000)	-	-	-	-
Net income for the three months ended September 30, 2022	-	-	-	-	-	(2,221,065)	(2,221,065)
Balance-September 30, 2022	51	-	4,684,716	-	11,690,755	(19,948,358)	(8,257,603)
Common stock issued for services	-	-	83,400	-	45,040	-	45,040
Common stock issued for debt	-	-	400,000	-	120,000	-	120,000
Cancellation of common stock	-	-	(200,000)	-	-	-	-
Net income for the three months ended December 31, 2022	-	-	-	-	-	1,300,377	1,300,377
Balance-December 31, 2022	51	\$ -	4,968,116	\$ -	\$11,855,795	\$(18,647,981)	\$(6,792,186)
	Preferred Stock		Common Stock		Additional Paid-in Capital	Accumulated (Deficit)	Stockholders' (Deficit)
	Shares	Amount	Shares	Amount			
Balance-April 1, 2023	51	\$ -	7,548,151	\$ 1	\$12,207,783	\$(17,741,565)	\$(5,533,781)
Common stock issued for debt	-	-	733,333	-	55,000	-	55,000
Net (loss) for the three months ended June 30, 2023	-	-	-	-	-	(328,720)	(328,720)
Balance-June 30, 2023	51	-	8,281,484	1	12,262,783	(18,070,285)	(5,807,501)
Common stock issued for debt	-	-	500,000	-	25,000	-	25,000
Net (loss) for the three months ended September 30, 2023	-	-	-	-	-	(1,088,653)	(1,088,653)
Balance-September 30, 2023	51	-	8,781,484	1	12,287,783	(19,158,938)	(6,871,154)
Common stock issued for debt	-	-	1,200,000	-	120,000	-	120,000
Common stock issued for fractional shares for stock reverse	-	-	311	-	-	-	-
Net (loss) for the three months ended December 31, 2023	-	-	-	-	-	(341,166)	(341,166)
Balance-December 31, 2023	51	\$ -	9,981,795	\$ 1	\$12,407,783	\$(19,500,104)	\$(7,092,320)

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NOTE 1- Summary of History and Significant Accounting Policies

Nature of Operations

Ideal Group of Companies Inc., (“the Company”) a Nevada corporation was incorporated in the State of Nevada on October 5, 2004. The Issuer Ideal Group of Companies Inc. is a diversified technology company engaged in the following four distinct business sectors: (1) real estate development in residential and commercial projects initially in South Carolina and Florida and adjacent locations, (2) licensing and sales of data bases of over 100 million senior and other email addresses primarily consisting of seniors and business executives, (3) online targeted marketing, advertising and sales of products and services and (4) sharing of product marketing revenue with our strategic marketing partner

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

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

Senior Lifestyle Media LLC was acquired on April 1, 2020, as described below. The Company acquired 100% of its Member Interests. Senior Lifestyle Media LLC has been inactive during 2019 and through the date of acquisition.

Joshua Tree CBD Inc., currently inactive, was acquired on April 1, 2020, as described below. The Company acquired 100% of its common stock. Joshua Tree was incorporated on February 27, 2020 and was acquired to take advantage of the principal’s expertise in the industry and the relationships and contacts he has in the industry. This Company has been abandoned due to lack of business activity since acquisition.

In October 2022, the Company acquired LION Development Group, LLC (“LION”) of South Carolina and launched a new real estate development division. It subsequently acquired its first parcel of land in Anderson County South Carolina which it plans to utilize for residential development which is anticipated to be ready for sale within a 2023 – 2024 time frame.

In October 2022, the Company and LION entered into a joint venture agreement with an affiliate of Hospitality Development Group, Inc. (“HDG”) of Florida to pursue residential and commercial real estate projects.

In November 2023, the Company signed a contract to acquire the Colorado based mortgage company, O2 Mortgage, Inc. DBA Oxygen Mortgage (“Oxygen Mortgage”) which will become a wholly owned subsidiary of the Company. The two Companies at the date of this report have not yet fulfilled the terms and conditions of the agreement and the transaction has not closed. This acquisition will be finalized in the first quarter of 2024 upon the effective date of the closing.

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

Basis of presentation

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

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

Concentration of Risk

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

Principles of Consolidation

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

Cash and Cash Equivalents

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

Trade Accounts Receivable

Trade accounts receivable is recorded net of an allowance for expected losses. The allowance is estimated from historical performance and projections of trends. The reserve account at December 31, 2023 and 2022 was \$0.

Inventory

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

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Stock-based Compensation

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

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

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

Intangibles with Finite Lives

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

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

Goodwill and intangible assets are reviewed for potential impairment whenever events or circumstances indicate that their carrying amounts may not be recoverable.

Revenue Recognition

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

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Advertising

Advertising costs are expensed as incurred. Advertising expenses for the nine months ended December 31, 2023 and 2022 were \$0.

Research and Development Expenditure

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

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

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

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

The Company estimated these costs to be \$0 in its operations for the nine months ended December 31, 2023 and 2022.

Fair Value of Financial Instruments

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

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

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

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

Use of Estimates

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

Emerging Growth Company Critical Accounting Policy Disclosure

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

Income Taxes

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

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

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Segments

The Company is a diversified technology company that is either currently engaged or will be in the following distinct business sectors: (1) real estate development in residential and commercial projects initially in South Carolina and Florida and adjacent locations, (2) licensing and sales of data bases of over 100 million senior and other email addresses primarily consisting of seniors and business executives, (3) online targeted marketing, advertising and sales of products and services and (4) sharing of product marketing revenue with our strategic marketing partners.

Loss Per Share

Net loss per common share is computed pursuant to section 260-10-45 of the FASB Accounting Standards Codification. Basic net loss per share is computed by dividing net loss by the weighted average number of shares of common stock outstanding during the period. Diluted net loss per share is computed by dividing net loss by the weighted average number of shares of common stock and potentially outstanding shares of common stock during each period, unless their effect is anti-dilutive due to continuing losses. There were no potentially dilutive shares outstanding as of December 31, 2023 and 2022.

Recent Accounting Pronouncements

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

NOTE 2 – Financial Condition and Going Concern

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

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

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

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NOTE 3 – Inventories

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

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

NOTE 4 – Notes Payable

The Company's notes payable consists of the following:

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

Principal repayments for the next five years are as follows:

December 31,	<u>Amount</u>
2024	\$ 219,000
Thereafter	<u>-</u>
	<u>\$ 219,000</u>

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NOTE 5 – Notes Payable-Related Parties

The Company’s notes payable consists of the following:

	December 31, <u>2023</u>	March 31, <u>2023</u>
Notes payable, 8% interest, interest and principal due upon demand, unsecured, convertible at 50% of the lowest trading price for the three weeks prior to conversion	<u>\$2,226,504</u>	<u>\$1,689,458</u>
Total due	2,226,504	1,689,458
Current portion	<u>2,226,504</u>	<u>1,689,458</u>
Long-term portion	<u>\$ _____</u>	<u>\$ _____</u>

Principal repayments for the next five years are as follows:

December 31,	<u>Amount</u>
2024	\$ 2,226,504
Thereafter	-
	<u>\$ 2,226,504</u>

NOTE 6 – Derivative Liability

The Company has convertible notes payable outstanding at December 31, 2023 that are convertible into Company’s common stock to be issued upon conversion of notes payable based the current conversion formula into 13,963,040,000 shares of common stock. The Company currently does not have enough authorized shares to fully allow the conversion of all the notes payable and the related accrued interest.

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

Dividends, an expected term of one year and a risk-free interest rate of 15%. As of December 31, 2023, the number of common shares that could be potentially issued to settle the conversion of the notes is 27,886,080 common shares.

The liability has been increased for the conversion rate into common stock for the period ending December 31, 2023 and prior years and adjustments for the change in the derivative value based on the increase in the conversion to common shares. The amount of the increase for the nine months ended December 31, 2023 was \$642,497 and the decrease for the nine months ended December 31, 2022 was. \$4,312,884.

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Pursuant to ASC 815, “Derivatives and Hedging,” the Company initially did not recognize the fair value of the embedded conversion feature of the NP on date of issuance due to limitations on the conversion feature of the security that have now expired and only the fair value of the securities was charged to operations. During the period of August 25, 2016 to December 31, 2023, the Company recorded a mark-to-market adjustment based on the fair value of the derivative liability on that date which has resulted in a charge of \$2,792,608 to operations during this period of time. The fair value of the derivative liability was determined using the Black Scholes option pricing model with a quoted market price of \$.20, a conversion price of fifty to fifty-five percent of the closing bid price, high expected volatility, none expected.

The following table sets forth by level with the fair value hierarchy the Company’s financial assets and liabilities measured at fair value on December 31, 2023.

	Level 1	Level 2	Level 3	Total
Assets				
None	\$ -	\$ -	\$ -	\$ -
Liabilities				
Derivative Financial instruments	\$ -	\$ -	\$ 2,792,608	\$ 2,792,608

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

NOTE 7 – Capital Changes

Common Stock

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

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

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

On December 22, 2023 the Company filed an amendment to its Articles of Incorporation with the State of Nevada for a name change and a reversal of its common stock. The Company effected a 1 for 500 reverse stock split of its common stock and did not change the authorized shares or par value of the common stock or any other classes of securities. The number of shares outstanding and per-share amounts for prior periods have been retrospectively adjusted.

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

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

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

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

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

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

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

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

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

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

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

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

Preferred Stock

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

NOTE 8 – Treasury Stock

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

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NOTE 9 – Contingencies and Commitments and Legal Matters

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

NOTE 10 – Subsequent Events

In accordance with ASC 855-10, the Company has analyzed its operations subsequent to December 31, 2023 through the date these financial statements were issued and has determined that it has two subsequent events.

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

In November 2023, the Company signed a contract to acquire the Colorado based mortgage company, O2 Mortgage, Inc. DBA Oxygen Mortgage (“Oxygen Mortgage”) which will become a wholly owned subsidiary of the Company. The two Companies at the date of this report have not yet fulfilled the terms and conditions of the agreement and the transaction has not been finalized. This acquisition will be finalized in the first quarter of 2024 upon the effective date of the closing.

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