SPINAL SURGICAL STRATEGIES, INC.
(DBA KLEINER DEVICE LABS)
FINANCIAL STATEMENTS

INDEX TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019

Independent Accountant's Review Report

To the Board of Directors and Stockholders
Spinal Surgical Strategies, Inc. (dba Kleiner Device Labs)
Village Nevada, Nevada

We have reviewed the accompanying financial statements of Spinal Surgical Strategies, Inc. (dba Kleiner Device Labs) (the Company), which comprise the balance sheet as of December 31, 2020, and the related statements of income, changes in stockholders' equity, and cash flows for the year then ended, and the related notes to the financial statements (collectively referred to as the financial statements). A review includes primarily applying analytical procedures to management's (owners') financial data and making inquiries of company management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of Spinal Surgical Strategies, Inc. (dba Kleiner Device Labs) and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our reviews.

Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Report on 2019 Financial Statements

The 2019 financial statements were audited by us and we expressed an unmodified opinion on them in our report dated March 23, 2021. We have not performed any auditing procedures since that date.

<u>/s/ Pinnacle Accountancy Group of Utah</u>

We have served as the Company's auditor since 2020.

Pinnacle Accountancy Group of Utah
(a dba of Heaton & Company, PLLC)
Farmington, Utah
April 20, 2021

SPINAL SURGICAL STRATEGIES, INC.
(DBA KLEINER DEVICE LABS)
Balance Sheets

	December 31, 2020	December 31, 2019
Assets	(Unaudited)	(Audited)
Current assets:		
Cash and cash equivalents	$ 140,141	$ 173,413
Accounts receivable, net	6,920	9,531
Inventory	83,833	20,104
Prepaid and other current assets	66,267	29,050
Total current assets	297,161	232,098
Property and equipment, net	288,655	50,164
Total Assets	$ 585,816	$ 282,262
Liabilities and Stockholders' Deficit		
Current liabilities:		
Accounts payable and accrued liabilities	$ 314,087	$ 17,508
Loan payable - current	5,943	5,697
Due to related parties	347,999	797,936
Accrued interest - related parties	2,138	42,368
Accrued dividend	24,425	-
Total Current liabilities	694,592	863,509
Loan payable	6,724	12,666
Total liabilities	701,316	876,175
Preferred stock, $0.0001 par value, 100,000,000 shares of blank check preferred stock authorized:		
Series A Redeemable Preferred Stock, 2,365 shares designated $0.0001 par value: 2,365 and 0 shares issued and outstanding, respectively	2,365,000	-
Stockholders' Deficit:		
Common stock, $0.0001 par value, 400,000,000 shares authorized; 7,168,750 and 5,401,000 shares issued and outstanding, respectively	717	540
Additional paid-in capital	1,518,414	1,809,783
Accumulated deficit	(3,999,631)	(2,404,236)
Total Stockholders' Deficit	(2,480,500)	(593,913)
Total Liabilities and Stockholders' Deficit	$ 585,816	$ 282,262

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

SPINAL SURGICAL STRATEGIES, INC.
(DBA KLEINER DEVICE LABS)
Statements of Operations

	Year Ended December 31,	
	2020	**2019**
	(Unaudited)	(Audited)
Revenue	$ 43,333	$ 29,812
Cost of goods sold	8,454	6,348
Gross profit	34,879	23,464
Operating expenses:		
Selling, general and administrative	354,418	422,617
Professional fees	185,627	106,054
Research and development	1,014,951	252,465
Total operating expenses	1,554,996	781,136
Loss from operations	(1,520,117)	(757,672)
Other income (expense):		
Interest expense	(50,861)	(32,857)
Interest income	8	5,980
Total other income	(50,853)	(26,877)
Loss before income taxes	(1,570,970)	(784,549)
Income tax provision	-	-
Net loss	$ (1,570,970)	$ (784,549)
Dividend on Series A Preferred Stock	(24,425)	-
Net loss attributable to common stockholders	$ (1,595,395)	$ (784,549)
Net loss per common A share: Basic and Diluted	$ (0.32)	$ (0.15)
Weighted average number of common A shares outstanding: Basic and Diluted	4,947,255	5,401,000

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

SPINAL SURGICAL STRATEGIES, INC.
(DBA KLEINER DEVICE LABS)
Statements of Changes in Stockholders' Deficit
For the Years Ended December 31, 2020 and 2019

	Series A Redeemable Preferred Stock		Common Stock		Additional Paid-in Capital	Accumulated Deficit	Total Stockholders' Deficit
	Shares	Amount	Shares	Amount			
Balance - December 31, 2018	-	$ -	5,367,400	$ 537	$ 1,607,124	$ (1,619,687)	$ (12,026)
Issuance of common shares for cash	-	-	20,000	2	49,998	-	50,000
Issuance of common shares for settlement of debt	-	-	13,600	1	33,999	-	34,000
Stock option granted	-	-	-	-	117,789	-	117,789
Contribution	-	-	-	-	873	-	873
Net loss	-	-	-	-	-	(784,549)	(784,549)
Balance - December 31, 2019 (Audited)	-	$ -	5,401,000	$ 540	$ 1,809,783	$ (2,404,236)	$ (593,913)
Issuance of common shares for stock option	-	-	617,500	62	6,113	-	6,175
Issuance of preferred stock	2,365	2,365,000	-	-	-	-	-
Cancellation of shares	-	-	(1,000,000)	(100)	(499,900)	-	(500,000)
Stock based compensation	-	-	2,150,250	215	202,418	-	202,633
Net loss	-	-	-	-	-	(1,570,970)	(1,570,970)
Preferred stock dividend	-	-	-	-	-	(24,425)	(24,425)
Balance - December 31, 2020 (Unaudited)	2,365	$ 2,365,000	5,018,500	$ 502	$ 1,518,629	$ (3,999,631)	$ (2,480,500)

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

SPINAL SURGICAL STRATEGIES, INC.
(DBA KLEINER DEVICE LABS)
Statements of Cash Flows

	Year Ended December 31, 2020 (Unaudited)	Year Ended December 31, 2019 (Audited)
Cash Flows from Operating Activities		
Net loss	$ (1,570,970)	(784,549)
Adjustments to reconcile net loss to net cash used in operating activities:		
Stock-based compensation	202,633	117,789
Depreciation	16,824	18,065
Operating expenses paid by related parties	-	984
Changes in operating assets and liabilities:		
Accounts receivable	2,611	2,579
Inventories	(63,729)	5,395
Prepaid and other current assets	(35,417)	(15,382)
Accounts payable and accrued liabilities	296,579	(41,042)
Accrued interest - related parties	30,833	9,852
Net cash used in operating activities	(1,120,636)	(686,309)
Cash Flows from Investing Activities		
Purchase of property and equipment	(255,315)	-
Net cash used in investing activities	(255,315)	-
Cash Flows from Financing Activities		
Proceeds from issuance of common stock	-	50,000
Proceeds from exercise of option	4,375	-
Repayment of loans payable	(5,696)	(5,460)
Proceeds from related parties	1,344,000	500,000
Repayment to related parties	-	(340,444)
Net cash provided by financing activities	1,342,679	204,096
Net change in cash and cash equivalents	(33,272)	(482,213)
Cash and cash equivalents - beginning of period	173,413	655,626
Cash and cash equivalents - end of period	$ 140,141	$ 173,413
Supplemental cash flow disclosures:		
Cash paid for interest	$ 18,824	$ 10,487
Cash paid for income taxes	$ -	$ -
Non-cash investing and financing activity:		
Contribution by related party	$ -	$ 873
Common shares issued for settlement of debt	$ -	$ 34,000
Series A Preferred Stock issued for settlement of debt	$ 2,365,000	$ -
Promissory note for cancellation of common shares	$ 500,000	$ -
Receivable from exercise of option	$ 1,800	$ -

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

SPINAL SURGICAL STRATEGIES, INC.
(DBA KLEINER DEVICE LABS)
Notes to Financial Statements
December 31, 2020 (Unaudited) and 2019 (Audited)

NOTE 1 – ORGANIZATION, DESCRIPTION OF BUSINESS AND GOING CONCERN

Spinal Surgical Strategies, Inc. dba Kleiner Device Labs, ("the Company," "we" or "us") was organized as Spinal Surgical Strategies, LLC in the state of Colorado on March 18, 2013. In 2014, the Company registered with the state of Nevada and ceased operations in Colorado. The Company was originally incorporated as a partnership and changed the status to a C-Corporation on November 5, 2020. The Company is based at 999 Driver Way, Incline Village, Nevada. The accounting and reporting policies of the Company conform to accounting principles generally accepted in the United States of America, and the Company's fiscal year end is December 31.

The Company produces and develops and designs minimally invasive spinal surgical tools and implants.

Going Concern

The accompanying financial statements have been prepared assuming that the Company will continue as a going concern, which contemplates the realization of assets and the liquidation of liabilities in the normal course of business. As of December 31, 2020, the Company has an accumulated deficit and has sustained a net loss.

The ability of the Company to obtain profitability is dependent upon, among other things, obtaining additional financing to continue operations, and development of its business plan. In response to these problems, 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.

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 or cease its operations.

These factors, among others, raise substantial doubt about the Company's ability to continue as a going concern. The accompanying financial statements do not include any adjustments that might result from the outcome of this uncertainty.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The financial statements have been prepared in accordance with accounting principles generally accepted in the United States ("U.S. GAAP"). In the opinion of management, all adjustments considered necessary for a fair presentation have been included. All such adjustments are of a normal recurring nature.

Use of Estimates and Assumptions

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements. The estimates and judgments will also affect the reported amounts for certain revenues and expenses during the reporting period. Actual results could differ from these good faith estimates and judgments.

Cash and Cash Equivalents

Cash and cash equivalents include cash in banks, money market funds, and certificates of term deposits with maturities of less than three months from inception, which are readily convertible to known amounts of cash and which, in the opinion of management, are subject to an insignificant risk of loss in value. The Company had $140,141 and $173,413 in cash as of December 31, 2020 and 2019, respectively. The Company did not have any cash equivalents at December 31, 2020 and 2019.

Financial Instruments and Fair Value Measurements

The Company follows ASC 820, "*Fair Value Measurements and Disclosures,*" which defines fair value 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.

Fair value estimates discussed herein are based upon certain market assumptions and pertinent information available to management as of December 31, 2020 and 2019. The carrying values of our financial instruments, including, cash, inventory, prepaid expenses, due to related parties, and accounts payable, approximate their fair values due to the short-term maturities of these financial instruments.

Equipment

Property and equipment are stated at cost. Depreciation is computed on the straight-line method. The depreciation and amortization methods are designed to amortize the cost of the assets over their estimated useful lives, in years, of the respective assets. The Company's assets consist of equipment and is being amortized over seven (7) years.

Maintenance and repairs are charged to expense as incurred. Improvements of a major nature are capitalized. At the time of retirement or other disposition of property and equipment, the cost and accumulated depreciation are removed from the accounts and any gains or losses are reflected in income.

The long-lived assets of the Company are reviewed for impairment in accordance with ASC 360, "Property, Plant and Equipment" ("ASC 360"), whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. The recoverability of assets to be held and used is measured by a comparison of the carrying amount of an asset to the future undiscounted cash flows expected to be generated by the assets. If such assets are considered to be impaired, the impairment to be recognized is measured by the amount by which the carrying amount of the assets exceeds the fair value of the assets. During the years ended December 31, 2020 and 2019, no impairment losses were identified.

Stock-based Compensation

We account for stock-based awards at fair value on the date of grant, and recognize compensation over the service-period that they are expected to vest. We estimate the fair value of stock options and stock purchase warrants using the Black-Scholes-Merton option pricing model. The estimated value of the portion of a stock-based award that is ultimately expected to vest, taking into consideration estimated forfeitures, is recognized as expense over the requisite service periods. The model includes subjective input assumptions that can materially affect the fair value estimates. The expected volatility is estimated based on the most recent historical period of time, of other comparative securities, equal to the weighted average life of the options. The estimate of stock awards that will ultimately vest requires judgment, and to the extent that actual forfeitures differ from estimated forfeitures, such differences are accounted for as a cumulative adjustment to compensation expenses and recorded in the period that estimates are revised.

Accounts Receivable and Allowance for Uncollectible Accounts

Trade accounts receivable are recorded at the invoiced amount and do not bear interest. The allowance for doubtful accounts is the Company's best estimate of the amount of probable credit losses in its existing accounts receivable. The Company maintains allowances for doubtful accounts for estimated losses resulting from the inability of its customers to make required payments for services. Accounts with known financial issues are first reviewed and specific estimates are recorded. The remaining accounts receivable balances are then grouped in categories by the number of days the balance is past due, and the estimated loss is calculated as a percentage of the total category based upon past history. Account balances are charged against the allowance when it is probable that the receivable will not be recovered. As of December 31, 2020 and 2019, the Company had no valuation allowance, nor accounts receivable. Based on management's estimate and based on all accounts being current, the Company has not deemed it necessary to reserve for doubtful accounts at this time.

Revenue Recognition

In accordance with *ASC 606 – Revenue from Contracts with Customers,* the Company recognizes revenues when satisfying the performance obligation of the associated contract that reflects the consideration expected to be received based on the terms of the contract.

The Company derives revenue from the sales of surgical devices to end users and distributors. Revenue is recognized upon transfer of control of promised products or services to customers in an amount that reflects the consideration we expect to receive in exchange for those products or services. We enter into contracts that can include various combinations of products and services, which are generally capable of being distinct and accounted for as separate performance obligations. Revenue is recognized net of allowances for returns and any taxes collected from customers, which are subsequently remitted to governmental authorities.

Cost of Revenue

Cost of revenue includes discounts for prepayment and merchant fees.

Research and Development

Research and development costs are expensed when incurred in accordance with ASC 730, *"Research and Development."* These costs consist of external research and development expenses incurred under agreements with third-party contract research organizations and investigative sites, third-party manufacturing organizations and consultants; employee-related expenses, which include salaries and benefits for the personnel involved in the Company's product development activities; facilities expense, and equipment and laboratory supplies. For the years ended December 31, 2020 and 2019, research and development costs were, $1,014,951 and $252,465, respectively.

Once technological feasibility is reached, such costs are capitalized and amortized to cost of revenue over the estimated lives of the products.

Net Loss Per Share of Common Stock

The Company has adopted ASC Topic 260, *"Earnings per Share,"* ("EPS") which requires presentation of basic EPS on the face of the income statement for all entities with complex capital structures and requires a reconciliation of the numerator and denominator of the basic EPS computation. In the accompanying financial statements, basic earnings (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 income and net loss per share is the same as basic net income and net loss per share when their inclusion would have an anti-dilutive effect due to our continuing net losses.

Recent Accounting Pronouncements

In February 2016, the FASB issued ASU 2016-02, *"Leases"* (Topic 842). Under this guidance, lessees will be required to recognize on the balance sheet a lease liability and a right-of-use asset for all leases, with the exception of short-term leases. The lease liability represents the lessee's obligation to make lease payments arising from a lease, and will be measured as the present value of the lease payments. The right-of-use asset represents the lessee's right to use a specified asset for the lease term, and will be measured at the lease liability amount, adjusted for lease prepayment, lease incentives received and the lessee s initial direct costs. The standard also requires a lessee to recognize a single lease cost allocated over the lease term, generally on a straight-line basis. The new guidance is effective, for private companies, for fiscal years beginning after December 15, 2021. ASU 2016-02 is required to be applied using the modified retrospective approach for all leases existing as of the effective date and provides for certain practical expedients. Early adoption is permitted. The Company is currently evaluating the effects that the adoption of ASU 2016-02 will have on the Company's financial statements.

The Company has reviewed all other recently issued, but not yet effective, accounting pronouncements and does not believe the future adoption of any such pronouncements may be expected to cause a material impact on our financial statements.

NOTE 3 – INVENTORY

Inventories are valued at the lower of cost or net realizable value. We determine cost on the basis of the first-in, first-out methods. Work in progress is primarily the device assembled without being packed and sterilized. The finished goods are the device after it is packaged, sterilized, and cleared for use. Inventories consisted of the following:

	December 31, 2020	December 31, 2019
Finished goods	$ 13,325	$ 5,621
Work in progress	69,940	13,480
Raw Material	568	1,003
	$ 83,833	$ 20,104

NOTE 4 –PREPAID AND OTHER CURRENT ASSETS

Prepaid expenses consist of insurance, retainers for professional services, and deposits to product suppliers. Prepaid and other current assets at December 31, 2020 and 2019 consist of the following:

	December 31, 2020	December 31, 2019
Prepaid expense	$ 64,467	$ 29,050
Receivable from exercise of option	1,800	-
	$ 66,267	$ 29,050

NOTE 5 – PROPERTY AND EQUIPMENT

Property and equipment at December 31, 2020 and 2019 consist of the following:

	December 31, 2020	December 31, 2019
Cost:		
Molds and equipment	$ 376,025	$ 120,710
Furniture and fittings	5,745	5,745
	381,770	126,455
Less: accumulated depreciation	(93,115)	(76,291)
Property and equipment, net	$ 288,655	$ 50,164

During the years ended December 31, 2020 and 2019, depreciation expense was $16,824 and $18,065, respectively.

During the years ended December 31, 2020 and 2019, the Company purchased property and equipment of $255,315 and $0, respectively.

NOTE 6 – ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Accounts payable and accrued liabilities at December 31, 2020 and 2019 consist of the following:

	December 31, 2020	December 31, 2019
Trade payable	$ 256,806	$ 2,274
Credit card	57,281	14,936
Other liability	-	298
	$ 314,087	$ 17,508

NOTE 7 – LOAN PAYABLE

Loans payable at December 31, 2020 and 2019 consist of the following:

	December 31, 2020	December 31, 2019
Loan dated in January 2018	12,667	18,363
	$ 12,667	$ 18,363
Current	$ 5,943	$ 5,697
Non-current	$ 6,724	$ 12,666

During the years ended December 31, 2020 and 2019, the Company did not borrow any amount and repaid loan payable of $5,696 and $5,460, respectively.

During the years ended December 31, 2020 and 2019, the Company recorded interest expense of $669 and $905, respectively, and recorded accrued interest of $0 and $0, respectively, as of December 31, 2020 and 2019.

NOTE 8 - EQUITY

Preferred Stock

The Company has authorized 100,000,000 shares of blank check preferred stock with a par value of $0.0001 per share.

The Company designated 2,365 shares of preferred stock as Series A Redeemable Preferred Stock with an original issue price of $1,000 per share. Each share of Series A Redeemable Preferred Stock has a dividend rate of 6% per annum, and no conversion feature or voting rights. The Company determined the Series A Redeemable Preferred Stock is considered to be contingently redeemable and as a result, it has been classified as mezzanine equity on the Company's Balance Sheet.

During the year ended December 31, 2020, the Company issued 2,365 shares of Series A Redeemable Preferred Stock to settle a total related party debt of $2,365,000.

As of December 31, 2020 and 2019, the Company had 2,365 and 0 shares of Series A Redeemable Preferred Stock issued and outstanding, respectively.

Common Stock

The Company has authorized 400,000,000 common shares with a par value of $0.0001 per share. Each common share entitles the holder to one vote, in person or proxy, on any matter on which action of the stockholders of the corporation is sought.

During the year ended December 31, 2020, the Company issued 617,500 shares of common stock for exercised stock options for $6,175, of which $1,800 is recorded as receivable as of December 31, 2020.

During the year ended December 31, 2020, the Company issued 2,150,250 shares of restricted common stock awards.

During the year ended December 31, 2020, the Company agreed to buy back 1,000,000 shares from Dr. Jeffrey Kleiner for a note of $500,000 at 6% per annum and cancelled 1,000,000 shares.

During the year ended December 31, 2019, the Company issued 13,600 shares of common stock for $34,000 of debt and accrued interest and 20,000 shares of common stock for cash of $50,000, to a related party.

As of December 31, 2020 and 2019, the Company had 7,168,750 and 5,401,000, respectively, common shares issued and outstanding.

Stock Options

During the fiscal year ended 2017, the Company issued profit interests in the partnership. During November 2020, the profit interests were converted to stock options when the Company converted to a corporation. The Company has accounted for profit interests as stock options for valuation purposes. The stock options vest based on the provided service hours.

During the years ended December 31, 2020 and 2019, the Company granted stock options to purchase up to 100,000 and 265,500 shares of common stock, at an exercise price of $0.01 or $2.00 per share, respectively, and were valued at the fair value calculated using the Black-Scholes-Merton model. During the year ended December 31, 2020 and 2019, the fair value of the stock options granted were $59,077 and $88,121, respectively. During the year ended December 31, 2020 and 2019, $102,133 and $117,789 were recorded as stock-based compensation, respectively, of which $32,862 and $20,677 were to related parties. As of December 31, 2020, $10,858 remains unamortized, of which $0 is with related parties.

The following assumptions were used to determine the fair value for the options granted using a Black-Scholes-Merton pricing model during the year ended December 31, 2020 and 2019:

Fair values	$	0.09 - 0.59
Exercise price	$	0.01 - 2.00
Expected term at issuance		5 years
Expected average volatility		50.60%
Expected dividend yield		—
Risk-free interest rate		1.62%

A summary of the change in stock options outstanding for the years ended December 31, 2020 and 2019 are as follows:

	Number of Options		Weighted Average Exercise Price
Outstanding, December 31, 2018	1,312,500	$	1.43
Granted	265,500		1.33
Cancelled	-		-
Forfeited	-		-
Outstanding, December 31, 2019	1,578,000	$	1.41
Granted	100,000		0.01
Exercised	(617,500)		0.01
Cancelled	(178,000)		1.41
Forfeited	(35,000)		2.00

Outstanding, December 31, 2020	847,500	$	1.78
Exercisable, December 31, 2020	783,042	$	1.78

Restricted Common Shares

During the year ended December 31, 2020, the Company granted restricted stock awards of 2,150,250 shares. During the year ended December 31, 2020, the fair value of the stock awards was $1,258,350, and $100,500 were recorded as stock-based compensation of which $73,500 was to related parties. As of December 31, 2020, $1,171,050 remains unamortized, of which $1,046,850 is with related parties. Shares are vested based on the provided service hours.

	Number of Shares
Outstanding, December 31, 2019	-
Granted	2,150,250
Cancelled	-
Forfeited	-
Outstanding, December 31, 2020	2,150,250
Vested shares, December 31, 2020	198,500

NOTE 9 - RELATED PARTY TRANSACTIONS

Capital Contributions

During the years ended December 31, 2020 and 2019, our CFO contributed $0 and $873, respectively.

Due to Related Party

Due to related parties at December 31, 2020 and 2019 consist of the following:

During the years ended December 31, 2020 and 2019, the CEO advanced a total of $347,999 and $797,936.

During the years ended December 31, 2020 and 2019, the Company borrowed from our related parties a total of $1,344,000 and $500,000 and repaid $0 and $340,444, respectively.

During the years ended December 31, 2020 and 2019, our CEO and CFO paid expenses of $0 and $984 on behalf of the Company, respectively.

During the years ended December 31, 2020 and 2019, the Company recorded interest expense of $48,988 and $29,019, respectively, and recorded accrued interest of $2,138 and $42,368, respectively, as of December 31, 2020 and 2019.

NOTE 11 – SUBSEQUENT EVENT

Management has evaluated subsequent events through the date these financial statements were issued. Based on our evaluation the following material events have occurred that require disclosure.

- The Company issued 95,000 shares of common stock for exercise of options for $950.