FORM 10-Q

Quarterly report pursuant to sections 13 or 15(d)

Filing Date: **2023-11-20** | Period of Report: **2023-09-30**

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FILER

MESO NUMISMATICS, INC.

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UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 10-Q

☒ **QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**

For the quarterly period ended: **September 30, 2023**

or

☐ **TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**

For the transition period from __________ to __________

Commission File Number**: 000-56010**

MESO NUMISMATICS, INC.
(Exact name of registrant as specified in its charter)

Nevada	**88-0492191**
(State or other jurisdiction of incorporation)	(IRS Employer Identification No.)

433 Plaza Real Suite 275
Boca Raton, Florida 33432
(Address of principal executive offices)

(800) 889-9509
(Registrant's telephone number, including area code)

Securities registered pursuant to Section 12(b) of the Act:

Title of each class	**Trading Symbol(s)**	**Name of each exchange on which registered**
None	None	None

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by section 13 or 15(d) of the Securities Exchange Act of 1934 during the past 12 months, and (2) has been subject to such filing requirements for the past 90 days. Yes ☒ No ☐

Indicate by check mark whether the registrant has submitted electronically every Interactive Data File required to be submitted pursuant to Rule 405 of Regulation S-T (§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit such files). Yes ☒ No ☐

Indicate by check mark whether the registrant is large accelerated filer, an accelerated filer, a non-accelerated filer, smaller reporting company, or an emerging growth company. See definition of "large accelerated filer," accelerated filer" "smaller reporting company," and "emerging growth company" in Rule 12b-2 of the Exchange Act:

Large accelerated filer	☐	Accelerated filer	☐
Non-accelerated filer	☒	Smaller Reporting Company	☒
Emerging growth company	☐		

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act. ☐

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act). Yes ☐ No ☒

As of November 1, 2023, there were 12,443,938 shares outstanding of the registrant's common stock.

MESO NUMISMATICS, INC.

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PART I – FINANCIAL INFORMATION

Item 1. Financial Statements

MESO NUMISMATICS INC.
CONDENSED CONSOLIDATED BALANCE SHEETS

	September 30, 2023	December 31, 2022

	(Unaudited)	*
ASSETS		
Current assets		
Cash and cash equivalents	$ 1,143,941	$ 1,645,185
Accounts receivable	35,011	49,766
Prepaid expenses	10,750	-
Total current assets	1,189,702	1,694,951
Property and equipment, net	147,848	186,269
Other assets	5,568	5,568
Intangible assets, net	280,929	354,084
Right of use asset, net	10,753	33,963
Goodwill	1,679,978	5,805,438
Total assets	$ 3,314,778	$ 8,080,273
LIABILITIES AND STOCKHOLDERS' DEFICIT		
Current liabilities		
Accounts payable and accrued liabilities	$ 367,108	$ 245,463
Accrued interest	7,080,622	4,657,530
Customer advances	1,500	10,450
Derivative liability	3,055	6,944
Lease liability, current portion	10,753	32,568
Notes payable, net	16,970,457	7,046,666
Total current liabilities	24,433,495	11,999,621
Long term liabilities		
Lease liability, net of current portion	-	1,395
Convertible notes payable, net of discount	32,785	37,419
Notes payable – related parties	7,800	7,800
Notes payable, net of discount	380,619	8,016,330
Total liabilities	24,854,699	20,062,565
Stockholders' deficit		
Preferred stock, $0.001 par value 1,050,000 shares authorized as Series AA Preferred Stock; 1,050,000 shares issued and outstanding as of September 30, 2023 and December 31, 2022, respectively	1,050	1,050
Preferred stock, $0.001 par value; 10,000 shares authorized as Series DD Preferred Stock; 9,870 shares issued and outstanding as of September 30, 2023 and December 31, 2022, respectively	10	10
Common stock, $0.001 par value; 6,500,000,000 shares authorized; 14,046,252 shares issued and 12,443,938 shares outstanding as of September 30, 2023 and December 31, 2022, respectively	12,444	12,444
Additional paid in capital	40,180,669	40,180,669
Accumulated deficit	(61,734,094)	(52,176,465)
Total stockholders' deficit	(21,539,921)	(11,982,292)
Total liabilities and stockholders' deficit	$ 3,314,778	$ 8,080,273

* Derived from audited information

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

MESO NUMISMATICS, INC.
CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS
(Unaudited)

	For the Three Months Ended September 30,		For the Nine Months Ended September 30,	
	2023	2022	2023	2022
Revenue	$ 646,828	$ 367,697	$ 1,794,385	$ 963,967
Cost of revenue	196,535	102,779	553,467	445,814
Gross profit	450,294	264,919	1,240,919	518,153
Operating expenses				
Advertising and marketing	93,227	80,892	349,675	216,389
Professional fees	161,628	143,117	626,411	735,186
Officer compensation	22,500	22,500	67,500	67,500
Depreciation and amortization expense	98,667	39,682	213,170	101,584
Investor relations	2,250	32,749	6,750	127,633
General and administrative	147,084	107,638	557,527	339,532
Total operating expenses	525,356	426,578	1,821,033	1,587,824
Other income (expense)				
Interest expense	(1,657,600)	(1,183,166)	(4,858,406)	(3,454,874)
Gain on derivative financial instruments	964	876	3,889	10,482
Gain on settlement of debt	—	—	2,463	—
Impairment of goodwill	(4,125,460)	—	(4,125,460)	—
Loss from continuing operations	(5,857,159)	(1,343,949)	(9,557,629)	(4,514,062)
Discontinued operations:				
Gain on sale of discontinued operations	—	(434)	—	(350)
Loss from discontinued operations	—	(434)	—	(350)
Net loss	$ (5,857,159)	$ (1,344,383)	$ (9,557,629)	$ (4,514,412)
Basic and diluted earnings (loss) per share from:				
Continuing operations	$ (0.47)	$ (0.11)	$ (0.77)	$ (0.37)
Discontinued operations	—	—	—	—
Net loss per common share, basic and diluted	$ (0.47)	$ (0.11)	$ (0.77)	$ (0.37)
Weighted average number of common shares outstanding, basic and diluted	12,443,938	12,032,466	12,443,938	12,187,004

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

MESO NUMISMATICS, INC.
CONSOLIDATED STATEMENTS OF STOCKHOLDERS' DEFICIT
For the Nine Months Ended September 30, 2023
(Unaudited)

	Series AA Preferred Stock		Series DD Preferred Stock		Common Stock		Additional Paid In	Accumulated	
	Shares	Amount	Shares	Amount	Shares	Amount	Capital	Deficit	Total

	Series AA Preferred Stock Shares	Amount	Series DD Preferred Stock Shares	Amount	Common Stock Shares	Amount	Additional Paid In Capital	Accumulated Deficit	Total
Balance, December 31, 2022	1,050,000	$ 1,050	9,870	$ 10	12,443,938	$ 12,444	$40,180,669	$ (52,176,465)	$(11,982,292)
Net loss	-	-	-		-	-	-	(9,557,629)	(9,557,629)
Balance, June 30, 2023	1,050,000	$ 1,050	9,870	$ 10	12,443,938	$ 12,444	$40,180,669	$ (61,734,094)	$(21,539,921)

For the Three Months Ended September 30, 2023

	Series AA Preferred Stock		Series DD Preferred Stock		Common Stock		Additional Paid In	Accumulated	
	Shares	Amount	Shares	Amount	Shares	Amount	Capital	Deficit	Total
Balance, July 1, 2023	1,050,000	$ 1,050	9,870	$ 10	12,443,938	$ 12,444	$40,180,669	$ (55,876,935)	$(15,682,762)
Net loss	-	-	-		-	-	-	(5,857,159)	(5,857,159)
Balance, September 30, 2023	1,050,000	$ 1,050	9,870	$ 10	12,443,938	$ 12,444	$40,180,669	$ (61,734,094)	$(21,539,921)

The accompanying notes are an integral part of these audited consolidated financial statements

MESO NUMISMATICS, INC.
CONSOLIDATED STATEMENTS OF STOCKHOLDERS' DEFICIT
For the Nine Months Ended September 30, 2022
(Unaudited)

	Series AA Preferred Stock		Series DD Preferred Stock		Common Stock		Additional Paid In	Accumulated	
	Shares	Amount	Shares	Amount	Shares	Amount	Capital	Deficit	Total
Balance, December 31, 2021	1,050,000	$ 1,050	9,422	$ 10	12,085,125	$ 12,086	$39,899,491	$ (46,669,644)	$ (6,757,007)
Issuance of common stock for services	-	-	-	-	165,763	165	19,835	-	20,000
Issuance of preferred series DD for services-related party	-	-	448	-	-	-	251,536	-	251,536
Net loss	-	-	-		-	-	-	(4,514,412)	(4,514,412)
Balance, June 30, 2022	1,050,000	$ 1,050	9,870	$ 10	12,250,888	$ 12,251	$40,170,862	$ (51,184,056)	$(10,999,883)

For the Three Months Ended September 30, 2022

	Series AA Preferred Stock		Series DD Preferred Stock		Common Stock		Additional Paid In	Accumulated	
	Shares	Amount	Shares	Amount	Shares	Amount	Capital	Deficit	Total
Balance, July 1, 2022	1,050,000	$ 1,050	9,870	$ 10	12,250,888	$ 12,251	$40,170,862	$ (49,839,673)	$ (9,655,499)
Net loss	-	-	-		-	-	-	(1,344,383)	(1,344,383)
Balance, September 30, 2022	1,050,000	$ 1,050	9,870	$ 10	12,250,888	$ 12,251	$40,170,862	$ (51,184,056)	$(10,999,883)

The accompanying notes are an integral part of these audited consolidated financial statements

MESO NUMISMATICS, INC.
CONSOLIDATED STATEMENTS OF CASH FLOWS
(Unaudited)

	For the Nine Months Ended September 30, 2023	For the Nine Months Ended September 30, 2022
CASH FLOWS FROM OPERATING ACTIVITIES		
Net loss from continuing operations	$ (9,557,029)	$ (4,514,062)
Non-cash adjustments to reconcile net loss to net cash:		
Amortization of debt discount	2,295,758	1,319,796
Depreciation and amortization expense	213,170	101,584
Gain from changes in derivative liability fair values	(3,889)	(10,482)
Gain from settlement of debt	(2,463)	-
Impairment of goodwill	4,125,460	-
Changes in operating assets and liabilities:		
Accounts receivable	14,755	(69,007)
Prepaid expenses	(10,750)	2,714
Accounts payable and accrued liabilities	2,535,788	2,104,501
Cash used for operating activities-continuing operations	(389,800)	(1,064,956)
Depreciation on discontinued operations	-	600
Gain on discontinued operations	-	(350)
Cash provided for operating activities-discontinued operations	-	250
CASH USED BY OPERATING ACTIVITIES	(389,800)	(1,064,706)
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property and equipment	(101,594)	(129,901)
CASH USED BY INVESTING ACTIVITIES	(101,594)	(129,901)
CASH FLOWS FROM FINANCING ACTIVITIES		
Principal payment on debt	(9,850)	(14,282)
CASH USED BY FINANCING ACTIVITIES	(9,850)	(14,282)
Net decrease in cash	(501,244)	(1,208,889)
Cash, beginning of period	1,645,185	2,978,525
Cash, end of period	$ 1,143,941	$ 1,769,636
Cash paid for income taxes	$ -	$ -
Cash paid for interest	$ -	$ 265
NON-CASH FINANCING ACTIVITIES:		
Issuance of preferred series DD	$ -	$ 251,536
Issuance of common shares for services	$ -	$ 20,000

The accompanying notes are an integral part of these unaudited condensed consolidated financial statements

MESO NUMISMATICS, INC.

NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS
September 30, 2023
(Unaudited)

NOTE 1 – ORGANIZATION AND DESCRIPTION OF BUSINESS

Organization and History

Meso Numismatics, Inc. (the "Company") was originally organized under the laws of Washington State in 1999, as Spectrum Ventures, LLC to develop market and sell VOIP (Voice over Internet Protocol) services. In 2002, the Company changed its name to Nxtech Wireless Cable Systems, Inc. In August 2007, the Company changed its name to Oriens Travel & Hotel Management Corp. In November 2014, the Company changed its name to Pure Hospitality Solutions, Inc.

On November 16, 2016, the Company entered into an Agreement and Plan of Merger between the Company and Meso Numismatics Corp. ("Meso"). The acquisition of Meso is to support the Company's overall mission of specializing in ventures related to Central America and the Latin countries of the Caribbean; not limited to tourism. Meso is a small but scalable numismatics operation that the Company can leverage for low-cost cost revenues and product marketing.

Meso Numismatics, Inc. maintains an online store with eBay (www.mesocoins.com) and participates in live auctions with major companies such as Heritage Auctions, Stacks Bowers Auctions and Lyn Knight Auctions.

The acquisition was complete on August 4, 2017 following the Company issuance of 25,000 shares of Series BB preferred stock to Meso to acquire one hundred (100%) percent of Meso's common stock. The Company accounted for the acquisition as common control, as Melvin Pereira, the CEO and principal shareholder of the Company controlled, operated and owned both companies. On November 16, 2016, the date of the Merger Agreement and June 30, 2017, the date of the Debt Settlement Agreement, Melvin Pereira, CEO of Pure Hospitality Solutions, owned 100% of the stock of Meso Numismatics, Inc. Pure Hospitality Solutions, Inc. and Meso Numismatics, Inc. first came under common control on June 30, 2017.

On September 4, 2017, the Company decided to suspend its booking operations, Oveedia, to focus on continuing to build its numismatic business, Meso Numismatics. Inc. The Company did, however, use its footprint within the Latin American region to expand Meso Numismatics, Inc. at a much quicker rate.

In September 2018, the Company changed its name to Meso Numismatics, Inc. and FINRA provided a market effective date and on September 26, 2018, the new ticker symbol MSSV became effective on October 16, 2018.

On July 2, 2018, the Board of Directors authorized and shareholders approved a 1-for-1,000 reverse stock split of its issued and outstanding shares of common stock held by the holders of record. The prior year financials have been changed to reflect the 1-for-1,000 reverse stock split.

On August 18, 2021, Meso Numismatics, Inc., completed its acquisition of Global Stem Cells Group Inc., through a Stock Purchase Agreement acquiring all the outstanding capital stock of Global Stem Cells Group Inc and paid the purchase price of a total of 1,000,000 shares of Series AA Preferred Stock in the Company, 8,974 shares of Series DD Preferred Stock in the Company and $225,000 USD (the final payment of $50,000 was made on July 2, 2021).

Pursuant to the terms of the Fifth Post Closing Amendment along with the completion of the acquisition of Global Stem Cells Group Inc., the issuance of the 1,000 shares of the Company's Series CC Convertible Preferred Stock to Lans Holdings Inc. was terminated and replaced with a cash payment as consideration. The Company paid Lans Holdings Inc., by delivery in escrow, an amount equal to USD $8,200,000, which Cash Payment was used by Lans Holdings Inc. for the repurchase of all of its shares of common stock from its common shareholders. On November 3, 2021, the Company paid $8,200,000 in cash to an escrow account set up by Lans Holdings Inc.

On October 28, 2022, the Company entered into an Agreement of Conveyance, Transfer and Assignment of Subsidiary with our prior officer and director, Mr. Melvin Pereira, pursuant to which we agreed to sell Mr. Pereira 100% of our interest in Meso Numismatics Corp., a Florida corporation. In exchange, Mr. Pereira has agreed to assume all of the liabilities of Meso Numismatics, provide whatever financial and other materials needed by us to prepare and complete our financial statements for reporting purposes, and to not disparage our company. The Company reclassified $68,313 of liabilities outstanding resulting in a gain on discontinued operations at December 31, 2022.

Description of Business

As a result of this transaction, the Company is longer engaged in the sale of coins, paper currency, bullion and medals and it has moved into what is believed to be a more lucrative opportunity for the Company - the operations of Global Stem Cell Group.

The Company believes stem cell therapy is becoming an increasingly effective clinical solution for treating conditions that traditional or conventional medicine only offers within palliative care and pain management. The Company works with doctors and their staff to provide products, solutions, equipment, services, and training to help them be successful in the application of Stem Cell Therapies. The Company combines solutions from extensive clinical research with the manufacturing and commercialization of viable cell therapy and immune support related products that it believes will change the course of traditional medicine around the world forever. The Company's revenue comes directly from the training and the seminars, from the resale of these kits, products, and equipment, services, and from the reoccurring application of the Company's process using the kits and solutions it provides.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Principles of Consolidation and Basis of Presentation

The consolidated financial statements include the accounts of the Company and its wholly-owned subsidiaries, Global Stem Cells Group Inc. (since August 18, 2021) and Cellular Hope Institute, wholly-owned subsidiary of Global Stem Cells Group Inc. These condensed consolidated financial statements have been prepared and, in the opinion of management, contain all the adjustments (consisting of those of a normal recurring nature) considered necessary to present fairly the consolidated financial position and the consolidated statements of income and consolidated cash flows for the periods presented in conformity with generally accepted accounting principles for interim consolidated financial information and the instructions to Form 10-Q and Article 8 of Regulation S-X, Accordingly, they do not include all the information and footnotes required by accounting principles generally accepted in the United States of America. Operating results for the nine months ended September 30, 2023 are not necessarily indicative of the results that may be expected for the fiscal year ending December 31, 2023. It is suggested that these condensed consolidated financial statements be read in conjunction with the consolidated financial statements and notes thereto included in the Company's annual report on Form 10-K for the fiscal year ended December 31, 2022, filed on April 14, 2023, which can be found at www.sec.gov. All significant intercompany transactions have been eliminated in consolidation.

Use of Estimates in Financial Statement Presentation

The preparation of these financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates. The significant estimates included in these financial statements are associated with accounting for the goodwill, derivative liability, valuation of preferred stock, and for the valuation of assets and liabilities in business combination.

Reclassifications

Certain amounts for the prior year have been revised or reclassified to conform to the current year presentation. No change in net loss resulted from these reclassifications.

Cash and Cash Equivalents

The Company considers all highly liquid accounts with original maturities of three months or less to be cash equivalents. At September 30, 2023 and December 31, 2022, all of the Company's cash was deposited in major banking institutions. There were no cash equivalents as of September 30, 2023 and December 31, 2022. Our cash balances at financial institutions may exceed the Federal Deposit Insurance Company's (FDIC) insured limit of $250,000 from time to time.

Accounts Receivable

Accounts receivable are recorded at original invoice amount less an allowance for uncollectible accounts that management believes will be adequate to absorb estimated losses on existing balances. Management estimates the allowance based on collectability of accounts receivable and prior bad debt experience. Accounts receivable balances are written off against the allowance upon management's determination that such accounts are uncollectible. Recoveries of accounts receivable previously written off are recorded when received. Management believes that credit risks on accounts receivable will not be material to the financial position of the Company or results of operations. The allowance for doubtful accounts was $0 and $0 as of September 30, 2023 and December 31, 2022, respectively.

Intangible Assets

Intangible assets with finite lives are amortized over their estimated useful lives. Intangible assets with indefinite lives are not amortized, but are tested for impairment annually or whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. No impairment was recognized for the nine months ended September 30, 2023 and the year ended December 31, 2022.

Lease Accounting

The Company leases office space and clinical space under a lease arrangement. These properties are generally leased under non-cancelable agreements that contain lease terms in excess of twelve months on the date of entry as well as renewal options for additional periods. The agreements, which have been classified as operating leases, generally provide for base minimum rental payment, as well non-lease components including insurance, taxes, maintenance, and other common area costs.

At the lease commencement date, the Company recognizes a right-of-use asset and a lease liability for all leases, except short-term leases with an original term of twelve months or less. The right-of-use asset represents the right to use the leased asset for the lease term. The lease liability represents the present value of the lease payments under the lease. The right-of-use asset is initially measured at cost, which primarily comprises the initial amount of the lease liability, plus any prepayments to the lessor and initial direct costs such as brokerage commissions, less any lease incentives received. All right-of-use assets are periodically reviewed for impairment in accordance with standards that apply to long-lived assets. The lease liability is initially measured at the present value of the lease payments, discounted using the rate implicit in the contract if available or an estimate of our incremental borrowing rate for a collateralized loan with the same term as the underlying lease. The discount rates used for the initial measurement of lease liabilities as of the date of entry were based on the original lease terms.

Lease payments included in the measurement of lease liabilities consist of (i) fixed lease payments for the non-cancelable lease term, (ii) fixed lease payments for optional renewal periods where it is reasonably certain the renewal option will be exercised, and (iii) variable lease payments that depend on an underlying index or rate, based on the index or rate in effect at lease commencement. Certain real estate lease agreements require payments for non-lease costs such as utilities and common area maintenance. The Company has elected an accounting policy to not separate implicit components of the contract that may be considered non-lease related.

Lease expense for operating leases consists of the fixed lease payments recognized on a straight-line basis over the lease term plus variable lease payments as incurred. The lease payments are allocated between a reduction of the lease liability and interest expense. Depreciation of the right-of-use asset for operating leases reflects the use of the asset on straight-line basis over the expected term of the lease.

Goodwill

We test our reporting unit for impairment annually at year end or more frequently if events or circumstances indicate it is more likely than not that the fair value of a reporting unit is less than its carrying amount. If the carrying amount of a reporting unit exceeds its estimated fair value, we record an impairment loss based on the difference between fair value and carrying amount of the reporting unit, not to exceed to the associated carrying amount of goodwill. (see Note 11 for detail of goodwill).

Derivative Instruments

The derivative instruments are accounted for as liabilities, the derivative instrument is initially recorded at its fair market value and is then re-valued at each reporting date, with changes in fair value recognized in operations for each reporting period. The Company uses the Monte Carlo option pricing model to value the derivative instruments.

Revenue Recognition

The Company recognizes revenue from the sale of products under ASC 606 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.

The Company recognizes revenue when it satisfies a performance obligation by transferring control over a product to a customer or services are provided. Revenue is measured based on the consideration the Company receives in exchange for those products.

Income Taxes

The Company uses the liability method to record income tax activity. Deferred taxes are determined based upon the estimated future tax effects of differences between the financial reporting and tax reporting bases of assets and liabilities, given the provisions of currently enacted tax laws.

The accounting for uncertainty in income taxes recognized in an enterprise's financial statements uses the threshold of more-likely-than-not to be sustained upon examination for inclusion or exclusion. Measurement of the tax uncertainty occurs if the recognition threshold has been met.

Net Earnings (Losses) Per Common Share

The Company accounts for net loss per share in accordance with Accounting Standards Codification subtopic 260-10, Earnings Per Share ("ASC 260-10"), which requires presentation of basic and diluted earnings per share ("EPS") on the face of the statement of operations for all entities with complex capital structures and requires a reconciliation of the numerator and denominator of the basic EPS computation to the numerator and denominator of the diluted EPS.

Basic net loss per share is computed by dividing net loss by the weighted average number of shares of common stock outstanding during each period. It excludes the dilutive effects of any potentially issuable common shares. The effect of common stock equivalents is anti-dilutive with respect to losses and therefore basic and dilutive is the same.

Diluted net loss per share is calculated by including any potentially dilutive share issuances in the denominator. The following securities are excluded from the calculation of weighted average diluted shares at September 30, 2023 and December 31, 2022, respectively, because their inclusion would have been anti-dilutive.

	September 30, 2023	**December 31, 2022**
Convertible notes outstanding	236,822	365,463
Convertible preferred stock outstanding	39,447,283	39,447,283
Shares underlying warrants outstanding	103,500,000	103,500,000
	143,184,105	143,312,746

Fair Value of Financial Instruments

The fair value of financial instruments, which include cash, accounts payable and accrued expenses and advances from related parties were estimated to approximate their carrying values due to the immediate or short-term maturity of these financial instruments. Management is of the opinion that the Company is not exposed to significant interest, currency or credit risks arising from financial instruments.

Fair value is defined as the price which would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. A three-tier fair value hierarchy which prioritizes the inputs used in the valuation methodologies is as follows:

Level 1	Inputs - Unadjusted quoted prices in active markets for identical assets or liabilities that the reporting entity has the ability to access at the measurement date.
Level 2	Inputs - Inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly. These might include quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in markets that are not active, inputs other than quoted prices that are observable for the asset or liability (such as interest rates, volatilities, prepayment speeds, credit risks, etc.) or inputs that are derived principally from or corroborated by market data by correlation or other means.
Level 3	Inputs - Unobservable inputs for determining the fair values of assets or liabilities that reflect an entity's own assumptions about the assumptions that market participants would use in pricing the assets or liabilities.

At September 30, 2023 and December 31, 2022, the carrying amounts of the Company's financial instruments, including cash, account payables, and accrued expenses, approximate their respective fair value due to the short-term nature of these instruments.

At September 30, 2023 and December 31, 2022, the Company does not have any assets or liabilities except for derivative liabilities related to convertible notes payable required to be measured at fair value in accordance with FASB ASC Topic 820, Fair Value Measurement.

The following presents the Company's fair value hierarchy for those assets and liabilities measured at fair value as of September 30, 2023 and December 31, 2022:

	Level 1	Level 2	Level 3	Total
September 30, 2023				
Derivative liability	-	-	3,055	3,055
Total	$ -	$ -	$ 3,055	$ 3,055
December 31, 2022				
Derivative liability	-	-	6,944	6,944
Total	$ -	$ -	$ 6,944	$ 6,944

Comprehensive Income

The Company records comprehensive income as the change in equity of a business during a period from transactions and other events and circumstances from non-owner sources. It includes all changes in equity during a period except those resulting from investments by owners and distributions to owners. Other comprehensive income (loss) includes foreign currency translation adjustments and unrealized gains and losses on available-for-sale securities. As of September 30, 2023 and December 31, 2022, the Company had no items that represent comprehensive loss and, therefore, has not included a schedule of comprehensive loss in the financial statements.

Stock Based Compensation

Share-based compensation issued to employees is measured at the grant date, based on the fair value of the award, and is recognized as an expense over the requisite service period. The Company measures the fair value of the share-based compensation issued to non-employees at the grant date using the stock price observed in the trading market (for stock transactions) or the fair value of the award (for non-stock transactions), which were considered to be more reliably determinable measures of fair value than the value of the services being rendered.

New Accounting Pronouncements

In *March 2020,* the FASB issued ASU *No. 2020-04, Reference Rate Reform (Topic 848): Facilitation of the Effects of Reference Rate Reform on Financial Reporting*. ASU *2020-04* provides optional expedient and exceptions for applying generally accepted accounting principles to contracts, hedging relationships, and other transactions affected by reference rate reform if certain criteria are met. In response to the concerns about structural risks of interbank offered rates and, particularly, the risk of cessation of the London Interbank Offered Rate ("LIBOR"), regulators in several jurisdictions around the world have undertaken reference rate reform initiatives to identify alternative reference rates that are more observable or transaction-based and less susceptible to manipulation. The ASU provides companies with optional guidance to ease the potential accounting burden associated with transitioning away from reference rates that are expected to be discontinued. In *January 2021,* the FASB issued ASU *2021-01, Reference Rate Reform—Scope*, which clarified the scope and application of the original guidance. In *December 2022,* the FASB issued ASU *2022-06, Reference Rate Reform—Deferral of the Sunset Date of Topic 848*. This update extends the sunset provision of ASU *2020-04* to *December 31, 2024.* The Company has *not* yet adopted this ASU and is evaluating the effect of adopting this new accounting guidance.

In *June 2016,* the FASB issued ASU *No. 2016-13, Financial Instruments – Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments*. ASU *2016-13* requires companies to measure credit losses utilizing a methodology that reflects expected credit losses and requires a consideration of a broader range of reasonable and supportable information to inform credit loss estimates. For companies that qualified as Smaller Reporting Companies as defined by the SEC as of *November 19, 2019,* ASU *2016-13* is effective for fiscal years beginning after *December 15, 2023,* including interim periods within those fiscal years. The Company is evaluating the impact of the guidance on its financial statements.

Other accounting standards and amendments to existing accounting standards that have been issued and have future effective dates are not applicable or are not expected to have a significant impact on the Company's consolidated financial statements

Going Concern

The financial statements have been prepared assuming the Company will continue as a going concern. The Company has incurred losses since inception, resulting in an accumulated deficit of $61,734,094 and a working capital deficit of $23,243,793 as of September 30, 2023 and future losses are anticipated. These factors, among others, raise substantial doubt about the Company's ability to continue as a going concern.

The ability of the Company to continue its operations as a going concern is dependent on management's plans, which include the raising of capital through debt and/or equity markets with some additional funding from other traditional financing sources, including term notes, until such time that funds provided by operations are sufficient to fund working capital requirements.

The Company will require additional funding to finance the growth of its current and expected future operations as well to achieve its strategic objectives. There can be no assurance that financing will be available in amounts or terms acceptable to the Company, if at all. The accompanying financial statements have been prepared on a going concern basis, which contemplates the realization of assets and the satisfaction of liabilities in the normal course of business. These financial statements do not include any adjustments relating to the recovery of the recorded assets or the classification of the liabilities that might be necessary should the Company be unable to continue as a going concern.

NOTE 3 – REVENUE RECOGNITION

The Company recognizes revenue from the sales of products under ASC 606 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

(5) Recognize revenue when each performance obligation is satisfied

The Company's main source of revenue is comprised of the following:

- *Training*-GSCG offers a Stem Cell & Exosomes Certification Program where physicians attending these training sessions will take advantage of a full review of stem cell biology, characterization and regenerative properties of cells and cell products, cytokines and growth factors and how they can be applied in a clinic setting. The physicians will pay for the training sessions upfront and receives all the material and certificate upon completion of seminar. Completion of the seminar is when control is transferred and when revenue is recognized.

- *Products*-Physicians can order SVF Kits through GSCG, which includes EC Certificate from Institute for Testing and Certificating, Inc. SVT Kits are paid for upfront and shipped from a third party directly to physicians. Transfer of control is when the product is shipped, which is when revenue is recognized.

- *Equipment*- Physicians can order equipment through GSCG, which includes a warranty from manufacture of equipment. Equipment is paid for upfront and shipped from manufacture directly to physicians. Transfer of control is when the equipment is shipped which is when revenue is recognized.

- Patient procedures are the treatments GSCG is offering at its Cancun clinic. The transfer of control is when the procedures are completed, which is when revenue is recognized.

The Company recognizes revenue when it satisfies a performance obligation by transferring control over a product to a customer or as services are rendered. Revenue is measured based on the consideration the Company receives in exchange for those products.

The following table presents the Company's revenue by product category for the nine months ended September 30, 2023 and 2022:

	For the Nine Months Ended September 30,	
	2023	**2022**
Training	$ 462,277	$ 199,672
Product supplies	981,756	552,634
Equipment	155,480	211,664
Patient procedures	194,872	-
Total revenue	$ 1,794,385	$ 963,967

Listed below are the revenues, cost of revenues, gross profits, assets and net loss by Company:

	For the Nine Months Ended September 30, 2023		
	Global Stem Cells Group	**Meso Numismatics**	**Total**
Revenue	$ 1,794,385	$ -	$ 1,794,385
Cost of revenue	553,467	-	553,467

Gross profit	$ 1,240,919	$ -	$ 1,240,919
Gross Profit %	69.16%	0.00%	69.16%
Assets	$ 937,265	$ 2,377,513	$ 3,314,778
Net loss	$ (253,826)	$ (9,303,803)	$ (9,557,629)

COVID-19

In December 2019, a novel strain of coronavirus was reported to have surfaced in Wuhan, China, which has and is continuing to spread throughout China and other parts of the world, including the United States. On January 30, 2020, the World Health Organization declared the outbreak of the coronavirus disease (COVID-19) a "Public Health Emergency of International Concern." On January 31, 2020, U.S. Health and Human Services Secretary Alex M. Azar II declared a public health emergency for the United States to aid the U.S. healthcare community in responding to COVID-19, and on March 11, 2020 the World Health Organization characterized the outbreak as a "pandemic".

The significant outbreak of COVID-19 resulted in a widespread health crisis that adversely affected the economies and financial markets in which we operate. Restrictions in international travel along with in person meetings limited our training of new customers along with selling them products and equipment which adversely affecting our results of operations and financial condition during 2021 and the first six months of 2022.

During the fourth quarter of 2022 and into 2023 we started recovering from the COVID-19 pandemic with restrictions in international travel removed along with the opening of the Cancun facility in the second half of 2022, which provided a facility for physicians to come for training and preform patient procedures.

The full extent of the future impacts of COVID-19 on the Company's operations is uncertain. A prolonged outbreak could have a material adverse impact on financial results and business operations of the Company, including the timing and ability of the Company to collect accounts receivable and the ability of the Company to continue to provide high-quality services and equipment. The Company is not aware of any specific event or circumstance that would require an update to its estimates or judgments or a revision of the carrying value of its assets or liabilities at the date of issuance of these financial statements. These estimates may change as new events occur and additional information is obtained.

NOTE 4 – NOTES PAYABLE

Convertible Notes Payable

On November 25, 2019, Meso Numismatics, Inc. pursuant to the certificate of designation of the Series BB Preferred Stock, elected to exchange the preferred shares for other indebtedness calculated at a price per share equal to $1.20. Upon the Company's mailing of the Exchange Agreement, the shareholder had the option, within 30 days of such mailing date and subject to the execution of this Agreement to receive the Indebtedness in the form of a convertible note. If the shareholder did not give the Meso Numismatics, Inc. notice the Indebtedness shall automatically was issued in the form of a promissory note. The convertible note agreements bear no interest and have a four (4) year maturity date. The notes may be repaid in whole or in part at any time prior to maturity. There are no shares of common stock issuable upon the execution of the promissory notes. The notes are convertible, at the investors' sole discretion, into shares of common stock at conversion price equal to the lowest bid price of the Common Stock as reported on the National Quotations Bureau OTC Markets exchange for the three prior trading days including the day upon which a Notice of Conversion is received by the Company. As of December 31, 2019, 81,043 Preferred Series BB shares were exchange for an aggregate of $97,252 convertible notes. During the periods ending September 30, 2023 and December 31, 2022, the Company made payments of $9,850 and $15,000, respectively, on the outstanding convertible notes.

The balance of the convertible notes as of September 30, 2023 and December 31, 2022 is as follows:

	September 30,	**December 31,**

	2023	2022
Convertible notes payable	$ 44,939	$ 57,252
Less: Discount	(12,154)	(19,833)
Convertible notes payable, net	$ 32,785	$ 37,419

During the periods ending September 30, 2023 and December 31, 2022, the Company incurred $7,679 and $18,437, respectively, of debt discount amortization expense and made payments of $9,850 and $15,000, respectively, on the outstanding convertible notes. As of September 30, 2023 and December 31, 2022, the Company had no accrued interest.

Promissory Notes Payable

During 2015, the Company entered into line of credit with Digital Arts Media Network treated as a promissory note. The promissory note bear interest at ten (10%) and have a one (1) year maturity date. The notes may be repaid in whole or in part at any time prior to maturity. There are no shares of common stock issuable upon the execution of the promissory notes. As of September 30, 2023 and December 31, 2022, the principal balance of the outstanding loan was $130,025 and $130,025, respectively, and accrued interest of $102,325 and $92,600, respectively.

On November 25, 2019, Meso Numismatics, Inc. pursuant to the certificate of designation of the Series BB, Preferred Stock elected to exchange the preferred shares for other indebtedness calculated at a price per share equal to $1.20. Upon the Company's mailing of the Exchange Agreement, the shareholder shall have the option, within 30 days of such mailing date and subject to the execution of this Agreement to receive the Indebtedness in the form of a convertible note. Should the shareholder not give the Meso Numismatics, Inc. notice the Indebtedness shall automatically be issued in the form of a promissory note. The promissory note agreements bear no interest and have a four (4) year maturity date with a 20% premium to be paid upon maturity. The notes may be repaid in whole or in part at any time prior to maturity. As of December 31, 2019, 276,723 Preferred Series BB shares were exchange for an aggregate of $332,068 promissory notes. As of September 30, 2023 and December 31, 2022, the aggregate loan balances outstanding was $398,482 and $398,482, respectively, and unamortized discount of $10,062 and $16,083, respectively.

On December 3, 2019, Melvin Pereira, the prior CEO, converted 18,500 shares of the 25,000 shares of Series BB preferred stock to acquire one hundred (100%) percent of Meso's common stock into 250,999 shares of the Company's common stock and elected to exchange the remaining 6,500 shares of Series BB preferred stock for a promissory note of $7,800, which is shown as a related party note payable on the balance sheet on September 30, 2023 and December 31, 2022.

At December 7, 2020 the Company exchanged $5,379,624 of principal, default penalty and accrued but unpaid interest on convertible notes for $5,379,624 promissory notes and cashless warrants to purchase 15,000,000 shares of our common stock with three separate lenders. The new notes have a maturity date of November 23, 2023 and an aggregate principal amount of $5,379,624 shall bear interest at a fifteen (15%) percentage compounded annual interest rate and, as an incentive; we have issued cashless warrants to purchase 15,000,000 shares of our common stock at an exercise price of $0.03 per share in connection with the restructuring. The Company recorded the fair value of the 15,000,000 warrants issued with debt at approximately $262,376 at December 31, 2020 as a discount. Lender is granted security interest and lien in all rights, title and interest in the assets and property of the as collateral. As of September 30, 2023 and December 31, 2022, the aggregate loan balances outstanding was $5,379,624 and $5,379,624, respectively, and unamortized discount of $20,427 and $81,700, respectively.

On December 9, 2020, the Company entered into a Promissory Debentures with a lender in the amount of $110,000 which bear compounded annual interest at fifteen (15%) percent and have a two (2) year maturity date and cashless warrants to purchase 1,000,000 shares of our common stock. The notes may be repaid in whole or in part at any time prior to maturity. The lender had advanced a total of $100,000, net of discount in the amount of $10,000 to the Company. The Company recorded the fair value of the 1,000,000 warrants issued with debt at approximately $17,491 at December 31, 2020 as a discount. As of September 30, 2023 and December 31, 2022, the outstanding loan balance was $110,000 and $110,000, respectively, and unamortized discount of $2,009 and $8,611, respectively.

On January 6, 2021, the Company entered into a Promissory Debentures with a lender in the amount of $1,000,000 which bear interest at fifteen (15%) percent and have a one (1) year maturity date and cashless warrants to purchase 10,000,000 shares of our common stock, at exercise prices of $0.03 per share. The notes may be repaid in whole or in part at any time prior to maturity. The lender had advanced a total of $900,000, net of discount in the amount of $100,000 to the Company. The Company recorded the fair value of the 10,000,000 warrants issued with debt at approximately $237,811 at the date of issuance as a discount. As of September 30, 2023 and December 31, 2022, the outstanding loan balance was $1,000,000 and $1,000,000, respectively, and unamortized discount of $0.00 and $0.00, respectively. This loan is currently in default.

On June 22, 2021, the Company entered into a Promissory Debentures with a lender in the amount of $11,600,000 which bear interest at twelve (12%) percent and have a three (3) year maturity date and cashless warrants to purchase 70,000,000 shares of our common stock, at exercise prices of $0.10 per share. The notes may be repaid in whole or in part at any time prior to maturity. The lender had advanced a total of $10,500,000, net of discount in the amount of $1,100,000 to the Company. The Company recorded the fair value of the 70,000,000 warrants issued with debt at approximately $5,465,726 at the date the warrants were issued as a discount. Lender is granted senior security interest and lien in all rights, title and interest in the assets and property of the Company as collateral. As of September 30, 2023 and December 31, 2022, the outstanding loan balance was $11,600,000 and $11,600,000, respectively, and unamortized discount of $2,622,545 and $4,707,853, respectively.

On August 18, 2021, through a Stock Purchase Agreement in which 100% of the outstanding shares of Global Stem Cell Group, Inc. the Company acquired a 2018 Jaguar F-Pace which was acquired from Benito Novas for $45,000 on January 8, 2019 and assumed the related auto loan, with an original loan amount of $20,991 at 8.99% interest for 48 months and monthly payments of $504.94. As of September 30, 2023 and December 31, 2022, the principal balance of the outstanding auto loan was $0.00 and $0.00, respectively.

On August 18, 2021, through a Stock Purchase Agreement in which 100% of the outstanding shares of Global Stem Cell Group, Inc. the Company assumed the November 17, 2020, agreement with an Investor for proceeds in the amount of $400,000 treated as a promissory. In exchange for the gross proceeds, the Investor shall receive the right to a perpetual 7.75% (payment percentage) of the revenues of Global Stem Cell Group. The payments of the payment percentage shall be calculated by multiplying the gross quarterly revenues appearing in the financial statements by the payment percentage and treated as accrued interest. Payments shall be made ninety (90) days from the end of each respective fiscal quarter with the first payment to be made on the quarter ending December 31, 2020. Payments may be accrued and deferred if payment would deplete cash, cash equivalent and/or short-term investment balances on each respective fiscal quarter by more than twenty (20%) percent. As of September 30, 2023 and December 31, 2022, the principal balance of the outstanding loan was $400,000 and $400,000, respectively, and accrued interest totals $344,844 and $205,779, respectively. This debt instrument is currently in default due to the non-payment of interest.

On September 20, 2021, the Company entered into a Promissory Debentures with a lender in the amount of $1,100,000 which bear interest at twelve (12%) percent and have a three (3) year maturity date and cashless warrants to purchase 7,500,000 shares of our common stock, at exercise prices of $0.085 per share. The notes may be repaid in whole or in part at any time prior to maturity. The lender had advanced a total of $1,000,000, net of discount in the amount of $100,000 to the Company. The Company recorded the fair value of the 7,500,000 warrants issued with debt at approximately $360,607 at the time of issuance as a discount. As of September 30, 2023 and December 31, 2022, the outstanding loan balance was $1,100,000 and $1,100,000, respectively, and unamortized discount of $223,639 and $350,416, respectively.

On December 30, 2021, the parties wished to modify the terms of the Promissory Debentures dated July 13, 2020 in the amount of $6,000 and accrued interest in the amount of $1,578 by issuing a new promissory note and extend the date of maturity. In consideration for the new terms, the Promissory Debenture dated December 30, 2021 shall include a five (5%) percent premium for a total of $7,958 which bear interest at twelve (12%) percent and have a seventeen (17) months maturity date. The notes may be repaid in whole or in part at any time prior to maturity. As of September 30, 2023 and December 31, 2022, the outstanding loan balance was $7,958 and $7,958, respectively, and unamortized discount of $0.00 and $139, respectively.

On December 30, 2021, the parties wished to modify the terms of the Promissory Debentures dated July 15, 2020 in the amount of $84,000 and accrued interest in the amount of $22,162 by issuing a new promissory note and extend the date of maturity. In consideration for the new terms, the Promissory Debenture dated December 30, 2021 shall include a five (5%) percent premium for a total of $111,470 which bear interest at twelve (12%) percent and have a seventeen (17) months maturity date. The notes may be repaid in whole or in part at any time prior to maturity. As of September 30, 2023 and December 31, 2022, the outstanding loan balance was $111,470 and $111,470, respectively, and unamortized discount of $0.00 and $1,950, respectively.

The balance of the promissory as of September 30, 2023 and December 31, 2022 is as follows:

	September 30, 2023	December 31, 2022
Promissory notes payable	$ 20,229,759	$ 20,229,759
Promissory notes payable-related party	7,800	7,800
Less: Discount	(2,854,483)	(5,117,631)
Less: Deferred finance costs	(24,200)	(49,132)
Promissory notes payable, net	$ 17,358,876	$ 15,070,796

During the periods ending September 30, 2023 and December 31, 2022, the Company made $0 and $5,776 payments, respectively on the outstanding promissory notes, and recorded $2,423,092 and $2,898,155, respectively, of interest expense and $2,288,079 and $1,738,327, respectively, of debt discount amortization expense. As of September 30, 2023 and December 31, 2022, the Company had approximately $7,080,621 and $4,657,529, respectively, of accrued interest. As of September 30, 2023 and December 31, 2022, the principal balance of outstanding promissory notes payable was $20,237,559 and $20,237,559, respectively.

Derivatives Liabilities

The Company determined that the convertible notes outstanding as of September 30, 2023 contained an embedded derivative instrument as the conversion price was based on a variable that was not an input to the fair value of a “fixed-for-fixed” option as defined under FASB ASC Topic No. 815 – 40.

The Company determined the fair values of the embedded convertible notes derivatives and tainted convertible notes using the lattice valuation model with the following assumptions:

	September 30, 2023
Common stock issuable	236,822
Market value of common stock on measurement date	$ 0.0129
Adjusted exercise price	$ 0.06
Risk free interest rate	5.20%
Instrument lives in years	1.25 Year
Expected volatility	64%
Expected dividend yields	None

At December 7, 2020, the Company exchanged $5,379,624 of principal, default penalty and accrued but unpaid interest on convertible notes for $5,379,624 promissory notes and cashless warrants to purchase 15,000,000 shares of our common stock which eliminated the derivative liability associated with this debt.

The balance of the fair value of the derivative liability as of September 30, 2023 and December 31, 2022 is as follows:

Balance at December 31, 2021	$ 20,442
Additions	-
Fair value loss	(10,856)
Conversions	(2,642)
Balance at December 31, 2022	6,944
Additions	-
Fair value gain	(2,541)
Conversions	(1,348)
Balance at September 30, 2023	$ 3,055

NOTE 5 – STOCKHOLDERS EQUITY

Common Shares

The Board of Directors and shareholders were required to increase the number of authorized shares of common stock from (a) 200,000,000 to 500,000,000 during June 2015, (b) 500,000,000 to 1,500,000,000 during July 2015, and (c) 1,500,000,000 to 6,500,000,000 during March 2016, to adhere to the Company's contractual obligation to maintain the required reserve share amount for debtholders.

2022 Transactions

On March 23, 2022, the Company issued 76,278 shares of common stock for consulting services, which were valued in the amount of $10,000.

On May 5, 2022, the Company issued 89,485 shares of common stock for consulting services, which were valued in the amount of $10,000.

On November 30, 2022, the Company issued 193,050 shares of common stock for consulting services, which were valued in the amount of $10,000.

As of September 30, 2023 and December 31, 2022, the Company had 12,443,938 and 12,443,938 common shares issued and outstanding, respectively.

Warrants

During the year ended December 31, 2020, the Company issued warrants to purchase 16,000,000 shares of common stock, at an exercise price of $0.03 per share. These warrants expire three years from issuance date. The Company recorded the fair value of the 16,000,000 warrants issued with debt at approximately $279,867 at December 31, 2020 as a discount.

On January 6, 2021, the Company issued warrants to purchase 10,000,000 shares of common stock, at an exercise price of $0.033 per share. These warrants expire three years from issuance date. The Company recorded the fair value of the 10,000,000 warrants issued with debt at approximately $237,811 as a discount.

On June 22, 2021, the Company issued warrants to purchase 70,000,000 shares of common stock, at an exercise price of $0.100 per share. These warrants expire three years from issuance date. The Company recorded the fair value of the 70,000,000 warrants issued with debt at approximately $5,465,726 as a discount.

On September 20, 2021, the Company issued warrants to purchase 7,500,000 shares of common stock, at an exercise price of $0.085 per share. These warrants expire three years from issuance date. The Company recorded the fair value of the 7,500,000 warrants issued with debt at approximately $360,607 as a discount.

The following table summarizes the Company's warrant transactions during the nine months ended September 30, 2023 and the year ended December 31, 2022:

	Number of Shares Underlying Warrants	Weighted Average Exercise Price
Outstanding at year ended December 31, 2021	103,500,000	$ 0.082
Granted	-	-
Exercised	-	-
Expired	-	-
Outstanding at year ended December 31, 2022	103,500,000	$ 0.082

Granted	-	-
Exercised	-	-
Expired	-	-
Outstanding at quarter ended September 30, 2023	103,500,000	$ 0.082

Warrants granted in the year ended December 31, 2020 were valued using the Black Scholes Merton Model with the risk-free interest rate of 0.20%, expected life 3 years, expected dividend rate of 0% and expected volatility ranging of 411.72%.

Warrants granted in the year ended December 31, 2021 were valued using the Black Scholes Merton Model with the risk-free interest rate within ranges between 0.20% to 0.45%, term of 3 years, dividend rate of 0% and historical volatility ranging between, 338.36% to 394.78%. The final value assigned to the warrants was determined using a relative fair value calculation between the amount of warrants and promissory notes.

Designation of Series AA Super Voting Preferred Stock

On June 30, 2014, the Company filed with the Secretary of State with Nevada an amendment to the Company's Articles of Incorporation, authorizing the issuance of up to 11,000,000 shares of preferred stock, par value $0.001 per share.

On May 2, 2014, the Company filed with the Secretary of State with Nevada in the form of a Certificate of Designation that authorized the issuance of up to 1,000,000 shares of a new series of preferred stock, par value $0.001 per share, designated Series AA Super Voting Preferred Stock ("Series AA"), for which the board of directors established the rights, preferences and limitations thereof.

All of the Holders of the Series AA together, voting separately as a class, shall have an aggregate vote equal to 67% percent of the total vote on all matters submitted to the stockholders that each stockholder of the Corporation's Common Stock is entitled to vote at each meeting of stockholders of the Corporation (and written actions of stockholders in lieu of meetings) with respect to any and all matters presented to the stockholders of the Corporation for their action and consideration.

The holders of the Series AA shall not be entitled to receive dividends paid on the Company's common stock.

Upon liquidation, dissolution and winding up of the affairs of the Company, whether voluntary or involuntary, the holders of the Series AA shall not be entitled to receive out of the assets of the Company, whether from capital or earnings available for distribution, any amounts which will be otherwise available to and distributed to the common shareholders.

The shares of the Series AA will not be convertible into the shares of the Company's common stock.

On November 26, 2019, the Company filed with the Secretary of State with Nevada an amendment to the Company's Articles of Incorporation, authorizing the increase to 1,050,000 shares of the Series AA.

On June 26, 2020, Meso Numismatics, Inc. completed the repurchase of 1,000,000 shares of its Series AA Super Voting Preferred Stock for an aggregate total purchase price equal to $160,000, representing all of the Series AA shares held by E-Network de Costa Rica S.A. and S&M Chuah Enterprises Ltd., respectively.

On June 26, 2020, due to Mr. Pereira's resignation, Meso Numismatics, Inc.'s Board of Directors appointed Mr. David Christensen, current Director and President of the Company, to serve as Chief Executive Officer, Chief Financial Officer and Secretary, effective June 27, 2020 and granted 50,000 shares of Series AA to Mr. David Christensen.

The $166,795 value of the 50,000 shares of Series AA to Mr. David Christensen is based on the 10,000 votes per preferred share to one vote per common share. Valuation based on definition of control premium is defined as the price to which a willing buyer and willing seller would agree in any arms-length transaction to acquire control of the Company. The premium paid above the market value of the company is real economic benefit to controlling the Company. Historically, the average control premium applied in M&A transactions averages approximately 30%, which represents the value of control.

On August 18, 2021, Meso Numismatics, Inc., completed its acquisition of Global Stem Cells Group Inc., through a Stock Purchase Agreement acquiring all the outstanding capital stock of Global Stem Cells Group Inc and paid the purchase price of a total of 1,000,000 shares of Series AA Preferred Stock in the Company, 8,974 shares of Series DD Preferred Stock in the Company and $225,000 USD (the final payment of $50,000 was made on July 2, 2021).

The Series AA Preferred shares issued on August 18, 2021, were valued based upon industry specific control premiums and the Company's market cap at the time of the transaction. The $963,866 value of the 1,000,000 shares of Series AA issued to Benito Novas was valued based on a calculation by a third-party independent valuation specialist.

As of September 30, 2023 and December 31, 2022, the Company has 1,050,000 and 1,050,000 preferred shares of Series AA Preferred Stock issued and outstanding, respectively. During the period of these financial statements, no dividend was declared or paid on the Series AA preferred shares.

Designation of Series BB Preferred Stock

On March 29, 2017, the Company filed with the Secretary of State with Nevada in the form of a Certificate of Designation that authorized the issuance of up to 1,000,000 shares of a new series of preferred stock, par value $0.001 per share, designated Series BB Preferred Stock (the "Series BB"), for which the board of directors established the rights, preferences and limitations thereof.

Each holder of outstanding shares of Series BB shall be entitled to convert on a 1 for 1 basis into shares of the Company's common stock any or all of their shares of Series BB after a minimum of six (6) months have elapsed from the issuance of the preferred stock to the holder. The Series BB has no voting rights until the Holder redeems the preferred stock into the Company's common stock. The Series BB shall not be adjusted by the Corporation.

The holders of the Series BB shall not be entitled to receive dividends paid on the Company's common stock.

The Series BB has a liquidation value of $1.00. Upon liquidation, dissolution and winding up of the affairs of the Company, whether voluntary or involuntary, the holders of the Series BB shall be entitled to share equally and ratably in proportion to the preferred stock owned by the holder to receive out of the assets of the Company, whether from capital or earnings available for distribution, any amounts which will be otherwise available to and distributed to the common shareholders.

As of December 31, 2019, 81,043 Preferred Series BB shares were exchanged for an aggregate of $97,252 convertible notes and 276,723 Preferred Series BB shares were exchanged for an aggregate of $332,068 promissory notes of which 78,620 were returned and cancelled and 279,146 were still outstanding at December 31, 2020. During the three months ended March 31, 2021, the remaining 279,146 were returned and cancelled.

As of September 30, 2023 and December 31, 2022, the Company had no preferred shares of Series BB issued and outstanding

Designation of Series DD Convertible Preferred Stock

On November 26, 2019, the Company filed with the Secretary of State with Nevada an amendment to the Company's Articles of Incorporation, authorizing 10,000 shares of a new series of preferred stock, par value $0.001 per share, designated Series DD Convertible Preferred Stock (the "Series DD"), for which the board of directors established the rights, preferences and limitations thereof.

Each holder of outstanding shares of Series DD shall be entitled to its shares of Series DD into a number of fully paid and nonassessable shares of common stock determined by multiplying the number of issued and outstanding shares of common stock of the Company on the date of conversion by 3.17 conversion price.

The holders of the Series DD shall not be entitled to receive dividends paid on the Company's common stock.

The holders of the Series DD shall not be entitled to vote on any matter submitted to the shareholders of the Company for their vote, waiver, release or other action.

On August 18, 2021, Meso Numismatics, Inc., completed its acquisition of Global Stem Cells Group Inc., through a Stock Purchase Agreement acquiring all the outstanding capital stock of Global Stem Cells Group Inc and paid the purchase price of a total of 1,000,000 shares of Series AA Preferred Stock in the Company, 8,974 shares of Series DD Preferred Stock in the Company and $225,000 USD (the final payment of $50,000 was made on July 2, 2021).

The $5,038,576 value of the 8,974 shares of Series DD to Benito Novas is based on converting into a number of fully paid and nonassessable shares of common stock determined by multiplying the number of issued and outstanding shares of common stock of the Company on the date of conversion by 3.17 conversion price. The $5,038,576 value of the 8,974 shares of Series DD represents the fair value of the consideration paid allocated to the assets and liabilities acquired from Global Stem Cells Group Inc.

In consideration of mutual covenants set forth in the Professional Service Consulting Agreement, Dave Christensen, current Director, President, Chief Executive Officer, Chief Financial Officer and Secretary, shall be compensated monthly based on annual rate of $90,000, starting January 1, 2022. Additionally, the agreement includes an issuance of 896 shares of Series DD Preferred Stock of the Company. An amount of 448 shares were issued on August 18, 2021 and the remaining 448 were issued February 18, 2022.

The $503,072 value of the 896 shares of Series DD is based on converting into a number of fully paid and nonassessable shares of common stock determined by multiplying the number of issued and outstanding shares of common stock of the Company on the date of conversion by 3.17 conversion price. The $251,536 value of the 448 shares of Series DD was recorded as stock payable at December 31, 2021 and issued on February 18, 2022. The full amount of $503,552 was expensed at the date of grant, as a matter of accounting policy.

As of September 30, 2023 and December 31, 2022, the Company had 9,870 and 9,870 preferred shares of Series DD issued and outstanding, respectively. During the period of these financial statements, no dividend was declared or paid on the Series DD preferred shares.

NOTE 6 – RELATED PARTY TRANSACTIONS

In consideration of mutual covenants set forth in the Professional Service Consulting Agreement, Dave Christensen, current Director, President, Chief Executive Officer, Chief Financial Officer and Secretary, shall be compensated monthly based on an annual rate of $90,000 starting January 1, 2022. Additionally, the agreement includes an issuance of 896 shares of Series DD Preferred Stock of the Company. An amount of 448 shares were issued on August 18, 2021 and the remaining 448 were issued on February 18, 2022. Amounts paid to Enterprise Technology Consulting, a Company 100% owned by Dave Christensen, CEO, for consulting services during the nine months ended September 30, 2023 and the year ended December 31, 2022 were $67,500 and $90,000, respectively.

On August 18, 2021, through a Stock Purchase Agreement in which 100% of the outstanding shares of Global Stem Cell Group, Inc. the Company acquired a 2018 Jaguar F-Pace which was acquired from Benito Novas for $45,000 on January 8, 2019 and assumed the related auto loan, with an original loan amount of $20,991 at 8.99% interest for 48 months and monthly payments of $504.94. As of September 30, 2023 and December 31, 2022, the principal balance of the outstanding auto loan was $0.00.

Benito Novas' brother, sister and nephew provide marketing/administrative and training/R&D services to Global Stem Cells Group and were paid $179,219 in the aggregate as consultants during the nine months ended September 30, 2023, and $200,390 in the aggregate for the year ended December 31, 2022.

NOTE 7 – COMMITMENTS AND CONTINGENCIES

Pursuant to an Agreement between Global Stem Cell Group and a lender dated November 17, 2020, in the event that any of Global Stem Cell Group, and/or the Entities and /or Parent (individually the "Company" and collectively the "Companies") dispose of any Assets to any party or third party or parties (an "Asset Disposition"), then Global Stem Cell Group shall undertake to cause such party, third party or parties to acquire the perpetual right of a percentage of Global revenues from the Investor. The consideration for the Right shall be equal to the fair value ("FV") of the Assets at the time of the Asset Disposition (the "Asset Disposition Payment"). The Asset Disposition Payment shall not exceed 27.5% (twenty-seven and a half percent) of the fair market value of the Assets.

During the period ending December 31, 2021, Global Stem Cell Group, Inc. entered into the Cancun lease with HELLIMEX, S.A. DE CV beginning January 16 2022 and ending on January 15, 2024. The property is located in the Tulum Trade Center, consisting of 1,647 square feet with a monthly rent of $2,714 and security deposit of $5,588. During the nine months ended September 30, 2023 and the year ended December 31, 2022 the Company paid $41,164 and $44,097, respectively in rent expense.

NOTE 8 – PROPERTY AND EQUIPMENT, NET

Property and equipment, net consisted of the following:

	September 30, 2023	December 31, 2022
Computer, equipment and vehicles (5 year useful life)	$ 166,774	$ 149,196
Leasehold improvements (2 year useful life)	217,224	133,208
Less: accumulated depreciation	(236,150)	(96,135)
Total property and equipment, net	$ 147,848	$ 186,269

Depreciation expense for the nine months ended September 30, 2023 and the year ended December 31, 2022 was $140,015 and $55,199, respectively.

We evaluate the carrying value of long-lived assets for impairment on an annual basis or whenever events or changes in circumstances indicate that the carrying amounts may not be recoverable. Further testing of specific assets or grouping of assets is required when undiscounted future cash flows associated with the assets is less than their carrying amounts. An asset is considered to be impaired when the anticipated undiscounted future cash flows of an asset group are estimated to be less than its carrying value. The amount of impairment recognized is the difference between the carrying value of the asset group and its fair value. Fair value estimates are based on assumptions concerning the amount and timing of estimated future cash flows. We recorded no impairment of long-lived assets for the nine months ended September 30, 2023 and the year ended December 31, 2022.

NOTE 9 – INTELLECTUAL PROPERTY

A third party independent valuation specialist was asked to determine the value of Global Stem Cell Group, Inc., tangible and intangible assets assuming the offering price was at fair value. In order to perform the purchase price allocation, the tangible and intangible assets were valued as of August 18, 2021.

The Fair Value of the intangible assets as of the Valuation Date is reasonably represented as:

	September 30, 2023	December 31, 2022
Tradename - Trademarks	$ 87,700	$ 87,700
Intellectual Property / Licenses	363,000	363,000
Customer Base	37,000	37,000
Intangible assets	487,700	487,700
Less: accumulated amortization	(206,771)	(133,616)
Total intangible assets, net	$ 280,929	$ 354,084

Amortization is computed on straight-line method based on estimated useful lives of 5 years. During the nine months ended September 30, 2023 and the year ended December 31, 2022, the Company recorded amortization expense of the intellectual property of $73,155 and $97,540, respectively.

NOTE 10 – OPERATING LEASES

During the period ending December 31, 2021, Global Stem Cell Group, Inc. entered into the Cancun lease with HELLIMEX, S.A. DE CV beginning January 16, 2022 and ending on January 15, 2024. The property is located in the Tulum Trade Center, consisting of 1,647 square feet with a monthly rent of $2,714 and a security deposit of $5,588.

In January 2022, the Company began the buildout of the clinic and began to order equipment. The Cancun facility was inaugurated in May 2022 and is accredited both by the Mexican General Health Council and Cofepris (Mexican FDA).

The following table summarizes the Company’s undiscounted cash payment obligations for its non-cancelable lease liabilities through the end of the expected term of the lease:

2023	$ 8,142
2024	2,714
2025	—
2026	—
2027	—
Total undiscounted cash payments	10,856
Less interest	(103)
Present value of payments	$ 10,753

NOTE 11 – GOODWILL

On August 18, 2021, through a Stock Purchase Agreement, we acquired 100% of the outstanding shares of Global Stem Cell Group, Inc. for $225,000 in cash, the issuance of 1,000,000 shares of preferred series AA stock and the issuance of 8,974 shares of preferred series DD stock.

The preliminary purchase price for the merger was determined to be $6.229 million, which consists of (i) 1 million shares of Series AA preferred stock valued at approximately $964,000, (ii) 8,974 shares of Series DD preferred stock valued at approximately $5.04 million and (iii) $225,000 in cash of which $175,000 was advanced prior to closing of the transaction.

Under the acquisition method, the purchase price must be allocated to the reporting units net assets acquired, inclusive of intangible assets, with any excess fair value recorded to goodwill. The goodwill, which is not deductible for tax purposes, is attributable to the assembled workforce of Global Stem Cells Group, planned growth in new markets, and synergies expected to be achieved from the combined operations of Meso Numismatics, Inc. and Global Stem Cells Group.

The following table summarizes the Company's carrying amount of goodwill during the nine months ended September 30, 2023 and the year ended December 31, 2022:

	Goodwill
Balance at December 31, 2021	$ 5,805,438
Acquisition	-
Impairment	-
Balance at December 31, 2022	$ 5,805,438
Acquisition	-
Impairment	(4,125,460)
Balance at September 30, 2023	$ 1,679,978

During each fiscal year, we periodically assess whether any indicators of impairment exist which would require us to perform an interim impairment review. As of each interim period end during each fiscal year, we concluded that a triggering event had not occurred that would more likely than not reduce the fair value of our reporting unit below their carrying values. We performed our annual test of goodwill for impairment as of December 31, 2022.

The Company has recognized impairment of $4,125,460 and Goodwill balance as of September 30, 2023 is $1,679,978.

NOTE 12 – DISCONTINUED OPERATIONS

On October 28, 2022, we entered into an Agreement of Conveyance, Transfer and Assignment of Subsidiary with our prior officer and director, Mr. Melvin Pereira, pursuant to which we agreed to sell Mr. Pereira 100% of our interest in Meso Numismatics Corp., a Florida corporation. In exchange, Mr. Pereira has agreed to assume all of the liabilities of Meso Numismatics, provide whatever financial and other materials needed by us to prepare and complete our financial statements for reporting purposes, and to not disparage our company. The Company reclassified the results of operations of the coins, paper currency, bullion and medals business resulting in a gain on discontinued operations of $84 for the six months ended June 30, 2022.

As a result of this transaction, we are no longer engaged in the sale of coins, paper currency, bullion and medals and we have moved into what we believe is a more lucrative opportunity for our company, the operations of Global Stem Cell Group.

The following table presents the loss from discontinued operations for the nine months ended September 30, 2022:

Revenue	$ 24,991
Cost of revenue	23,024
Gross profit	1,967
Operating expenses	
Advertising and marketing	117
Depreciation and amortization expense	600
General and administrative	1,599
Total operating expenses	2,316
Gain from discontinued operations	$ (350)

NOTE 13 – SUBSEQUENT EVENTS

In accordance with ASC 855-10, we have analyzed events and transactions that occurred subsequent to September 30, 2023 through the date these financial statements were issued and have determined that we do not have any other material subsequent events to disclose or recognize in these financial statement

Item 2. Management's Discussion and Analysis of Financial Condition and Results of Operations

Forward-Looking Statements

Certain statements, other than purely historical information, including estimates, projections, statements relating to our business plans, objectives, and expected operating results, and the assumptions upon which those statements are based, are "forward-looking statements" within the meaning of the Private Securities Litigation Reform Act of 1995, Section 27A of the Securities Act of 1933 and Section 21E of the Securities Exchange Act of 1934. These forward-looking statements generally are identified by the words "believes," "project," "expects," "anticipates," "estimates," "intends," "strategy," "plan," "may," "will," "would," "will be," "will continue," "will likely result," and similar expressions. We intend such forward-looking statements to be covered by the safe-harbor provisions for forward-looking statements contained in the Private Securities Litigation Reform Act of 1995, and are including this statement for purposes of complying with those safe-harbor provisions. Forward-looking statements are based on current expectations and assumptions that are subject to risks and uncertainties which may cause actual results to differ materially from the forward-looking statements. Our ability to predict results or the actual effect of future plans or strategies is inherently uncertain. Factors which could have a material adverse effect on our operations and future prospects on a consolidated basis include, but are not limited to: changes in economic conditions, legislative/ regulatory changes, availability of capital, interest rates, competition, cybersecurity, and generally accepted accounting principles. These risks and uncertainties should also be considered in evaluating forward-looking statements and undue reliance should not be placed on such statements. We undertake no obligation to update or revise publicly any forward-looking statements, whether as a result of new information, future events or otherwise. Further, information concerning our business, including additional factors that could materially affect our financial results, is included herein and in our other filings with the SEC.

Overview

Since the acquisition of Global Stem Cell Group in August of 2021, our focus has been mainly dedicated to its operations serving the markets in the regenerative medicine industry. On October 28, 2022, we entered into an Agreement of Conveyance, Transfer and Assignment of Subsidiary with our prior officer and director, Mr. Melvin Pereira, pursuant to which we agreed to sell Mr. Pereira 100% of our interest in Meso Numismatics Corp., a Florida corporation. As a result of this transaction, we are no longer engaged in the sale of coins, paper currency, bullion and medals and we have moved into what we believe is a more lucrative opportunity for our company, the operations of Global Stem Cell Group.

We believe stem cell therapy is becoming an increasingly effective clinical solution for treating conditions that traditional or conventional medicine only offers within palliative care and pain management. Patients around the world are seeking a natural regenerative alternative without the potential risks and side effects sometimes associated with conventional pharmaceuticals.

We work with doctors and their staff to provide products, solutions, equipment, services, and training to help them be successful in the application of Stem Cell Therapies. Our team combines solutions from extensive clinical research with the manufacturing and commercialization of viable cell therapy and immune support related products that we believe will change the course of traditional medicine around the world forever. Our strategy allows us the ability to create immediate revenue streams through product sales, distribution, and clinical applications, driven by our extensive education platform. Our revenue comes directly from the training and the seminars, from the resale of these kits, products, and equipment, services, and from the reoccurring application of our process using the kits and solutions we provide.

Global Stem Cells Group is a leader in the Stem Cell and Regenerative Medicine fields, covering clinical research, patient applications, along with physician training through our state-of-the-art global network of companies. The Company's mission is to enable physicians to make the benefits of stem cell medicine a reality for patients around the world. They have been educating doctors on the science and application of cell-based therapeutics for the past 10 years. Our professional trademarked association "ISCCA" INTERNATIONAL SOCIETY FOR STEM CELL APPLICATION is a global network of medical professionals that leverages these multinational relationships to build best practices and further our mission.

The Company envisions the ability to improve "health-span" through the discovery and developments of new cellular therapy products, and cutting-edge technology.

Global Stem Cells Group, as almost everyone else in the world, was severely affected by the covid 19 pandemic. As we have been recovering in 2022 and into 2023, we are integrating every aspect of the regenerative medicine industry. For the rest of 2023, we plan to continue to add manufacturing and commercialization of viable cell therapy and immune support related products that we believe will change the course of traditional medicine around the world forever.

We believe this strategy will allow us the ability to increase our current revenues and create immediate revenue streams through product sales, distribution, and clinical applications, driven by our extensive education platform here are our main projects and revenue generators for 2023 and beyond.

Results of Operations

Below is a summary of the results of operations for the three months ended September 30, 2023 and 2022.

	For the Three Months Ended September 30,			
	2023	2022	$ Change	% Change
Revenue	$ 646,828	$ 367,697	$ 279,131	75.91%

Cost of revenue	196,535	102,779	93,756	91.22%
Gross profit	450,294	264,919	185,375	69.97%
Operating expenses				
Advertising and marketing	93,227	80,892	12,335	15.25%
Professional fees	161,628	145,117	18,511	12.93%
Officer compensation	22,500	22,500	-	0.00%
Depreciation and amortization expense	98,667	39,682	58,985	148.64%
Investor relations	2,250	32,749	(30,499)	-93.13%
General and administrative	147,084	107,638	39,447	36.65%
Total operating expenses	525,356	426,578	98,778	23.16%
Other income (expense)				
Interest expense	(1,657,600)	(1,183,166)	(474,434)	40.10%
Gain on Derivative financial instruments	964	876	88	10.05%
Impairment of goodwill	(4,125,460)	-	(4,125,460)	0.00%
Loss from continuing operations	(5,857,159)	(1,343,949)	(4,513,210)	335.82%
Discontinued operations:				
Gain on sale of discontinued operations	-	(434)	434	-100.00%
Gain from discontinued operations	-	(434)	434	-100.00%
Net loss	$ (5,857,159)	$ (1,344,383)	$ (4,512,776)	335.68%

Revenue

Revenue increased by 75.91% in the amount of $279,151 for the three months ended September 30, 2023, compared to the same period in 2022. The key reason for the increase in revenue was a result of the opening of the Cancun facility in the second half of 2022, which provided a facility for physicians to come for training and preform patient procedures. Additional, Global Stem Cells Group, like almost everyone else in the world, was severely affected by the covid 19 pandemic during 2021 and the first six months of 2022, restrictions our international travel along with in person meetings limited our training of new customers along with selling them products and equipment, which adversely affecting our results of operations.

We expect that our revenues will increase in future quarters, as we ramp up operations at our manufacturing facilities, and as we continue to increase our advertising and awareness efforts across the globe for our products and services.

The following table presents our revenue by product category for the three months ended September 30, 2023 and 2022:

	For the Three Months Ended September 30,	
	2023	**2022**
Training	$ 170,813	$ 87,996
Product supplies	352,300	201,308
Equipment	45,740	78,393
Patient procedures	77,975	-
Total revenue	$ 646,828	$ 367,697

Operating expenses

Operating expenses increased by 23.16% in the amount of $98,778 for the three months ended September 30, 2023, compared to the same period in 2022. Listed below are the major changes to operating expenses:

Advertising and marketing fees increased by $12,335 for the three months ended September 30, 2023, compared to the same period in 2022, primarily due to an increase in advertising by Global Stem Cells Group.

Professional fees increased by $18,511 for the three months ended September 30, 2023, compared to the same period in 2022, primarily due to audit fees.

Depreciation and amortization increased by $98,667 for the three months ended September 30, 2023, compared to the same period in 2022, primarily due to completion of the Cancun facility in May 2022.

Investor relations decreased by $30,499 for the three months ended September 30, 2023, compared to the same period in 2022, primarily due to the expiration of an agreement with an investor relation firm at December 31, 2022.

General and administrative expense increase by $147,084 for the three months ended September 30, 2023, compared to the same period in 2022, primarily due to an increase in travel and expenses associated with the Cancun facility.

We expect our overall operating expenses to increase on a quarterly basis for the balance of the year and into 2024 as we further implement our business plan. We expect increases in future quarters over all major categories as we engage in efforts to increase brand awareness with our products and services, including advertising campaigns and investor relation services. We also expect an increase in general operating costs and growth initiatives as we ramp up operations and seek to expand them.

Other expense

Other expense increased by $4,599,807 for the three months ended September 30, 2023, compared to the same period in 2022, primarily as a result of impairment of goodwill of $4,125,460, the increase in amortization of debt discount of $329,297 and $145,137 of interest on promissory notes.

Discontinued operations

On October 28, 2022, we completed the disposition of our prior coins, paper currency, bullion and medals business by entering into an Agreement of Conveyance, Transfer and Assignment of Subsidiary with our prior officer and director, Mr. Melvin Pereira, pursuant to which we agreed to sell Mr. Pereira 100% of our interest in Meso Numismatics Corp., a Florida corporation. The Company reclassified the results of operations of the coins, paper currency, bullion and medals business resulting in a loss on discontinued operations of $434 for the three months ended September 30, 2022.

The following table presents the loss from discontinued operations for the three months ended September 30, 2022:

Revenue	$	6,662
Cost of revenue		6,585
Gross profit		77
Operating expenses		
Advertising and marketing		39
Depreciation and amortization expense		200
General and administrative		271
Total operating expenses		510
Gain from discontinued operations	$	(434)

Net Loss

We recorded a net loss of $5,857,159 for the three months ended September 30, 2023, as compared with a net loss of $1,344,383 for the same period in 2022.

Below is a summary of the results of operations for the nine months ended September 30, 2023 and 2022.

	For the Nine Months Ended September 30,			
	2023	2022	$ Change	% Change
Revenue	$ 1,794,385	$ 963,967	$ 830,418	86.15%
Cost of revenue	553,467	445,814	107,653	24.15%
Gross profit	1,240,919	518,153	722,765	139.49%
Operating expenses				
Advertising and marketing	349,675	216,389	133,286	61.60%
Professional fees	626,411	735,186	(108,775)	-14.80%
Officer compensation	67,500	67,500	-	0.00%
Depreciation and amortization expense	213,170	101,584	111,586	109.85%
Investor relations	6,750	127,633	(120,883)	-94.71%
General and administrative	557,527	339,532	217,996	64.20%
Total operating expenses	1,821,033	1,587,824	233,209	14.69%
Other income (expense)				
Interest expense	(4,858,406)	(3,454,874)	(1,403,532)	40.62%
Gain on Derivative financial instruments	3,889	10,482	(6,593)	-62.90%
Gain on settlement of debt	2,463	-	2,463	0.00%
Impairment of goodwill	(4,125,460)	-	(4,125,460)	0.00%
Loss from continuing operations	(9,557,629)	(4,514,062)	(5,043,566)	102.53%
Discontinued operations:				
Gain on sale of discontinued operations	-	(350)	350	-100.00%
Gain from discontinued operations	-	(350)	350	-100.00%
Net loss	$ (9,557,629)	$ (4,514,412)	$ (5,043,217)	111.71%

Revenue

Revenue increased by 86.15% in the amount of $830,418 for the nine months ended September 30, 2023, compared to the same period in 2022. The key reason for the increase in revenue was a result of the opening of the Cancun facility in the second half of 2022, which provided a facility for physicians to come for training and preform patient procedures. Additional, Global Stem Cells Group, like almost everyone else in the world, was severely affected by the covid 19 pandemic during 2021 and the first six months of 2022, restrictions our international travel along with in person meetings limited our training of new customers along with selling them products and equipment which adversely affecting our results of operations.

We expect that our revenues will increase in future quarters, as we ramp up operations at our manufacturing facilities, and as we continue to increase our advertising and awareness efforts across the globe for our products and services.

The following table presents our revenue by product category for the nine months ended September 30, 2023 and 2022:

	For the Nine Months Ended September 30,	
	2023	2022
Training	$ 462,277	$ 199,672
Product supplies	981,756	552,634
Equipment	155,480	211,661
Patient procedures	194,872	-
Total revenue	$ 1,794,385	$ 963,967

Operating expenses

Operating expenses increased by 14.69% in the amount of $233,209 for the nine months ended September 30, 2023, compared to the same period in 2022. Listed below are the major changes to operating expenses:

Advertising and marketing fees increased by $133,286 for the nine months ended September 30, 2023, compared to the same period in 2022, primarily due to an increase in advertising by Global Stem Cells Group.

Professional fees decreased by $108,775 for the nine months ended September 30, 2023, compared to the same period in 2022, primarily due to audit fees.

Depreciation and amortization increased by $111,586 for the nine months ended September 30, 2023, compared to the same period in 2022, primarily due to completion of the Cancun facility in May 2022.

Investor relations decreased by $120,883 for the nine months ended September 30, 2023, compared to the same period in 2022, primarily due to the expiration of an agreement with an investor relation firm at December 31, 2022.

General and administrative expense increase by $217,996 for the nine months ended September 30, 2023, compared to the same period in 2022, primarily due to an increase in travel and expenses associated with the Cancun facility.

We expect our overall operating expenses to increase on a quarterly basis for the balance of the year and into 2024 as we further implement our business plan. We expect increases in future quarters over all major categories as we engage in efforts to increase brand awareness with our products and services, including advertising campaigns and investor relation services. We also expect an increase in general operating costs and growth initiatives as we ramp up operations and seek to expand them.

Other expense

Other expense increased by $5,533,123 for the nine months ended September 30, 2023, compared to the same period in 2022, primarily as a result of impairment of goodwill of $4,125,460, the increase in amortization of debt discount of $962,731 and $440,801 of interest on promissory notes.

Discontinued operations

On October 28, 2022, we completed the disposition of our prior coins, paper currency, bullion and medals business by entering into an Agreement of Conveyance, Transfer and Assignment of Subsidiary with our prior officer and director, Mr. Melvin Pereira, pursuant to which we agreed to sell Mr. Pereira 100% of our interest in Meso Numismatics Corp., a Florida corporation. The Company reclassified the results of operations of the coins, paper currency, bullion and medals business resulting in a loss on discontinued operations of $350 for the nine months ended September 30, 2022.

The following table presents the loss from discontinued operations for the nine months ended September 30, 2022:

Revenue	$ 24,991
Cost of revenue	23,024
Gross profit	1,967
Operating expenses	
Advertising and marketing	117
Depreciation and amortization expense	600
General and administrative	1,599
Total operating expenses	2,316
Gain from discontinued operations	$ (350)

Net Loss

We recorded a net loss of $9,557,629 for the nine months ended September 30, 2023, as compared with a net loss of $4,514,412 for the same period in 2022.

Liquidity and Capital Resources

Since inception, we have financed our operations through private placements and convertible notes. The following is a summary of the cash and cash equivalents as of September 30, 2023 and December 31, 2022.

	September 30, 2023	December 31, 2022	$ Change	% Change
Cash and cash equivalents	$ 1,143,941	$ 1,645,185	$ (501,244)	-30.47%

Summary of Cash Flows

Below is a summary of our cash flows for the nine months ended September 30, 2023 and 2022.

	For the Nine Months Ended September 30, 2023	2022
Net cash used in operating activities	$ (389,800)	$ (1,064,706)
Net cash used in investing activities	(101,594)	(129,901)
Net cash used in financing activities	(9,850)	(14,282)
Net decrease in cash and cash equivalents	$ (501,244)	$ (1,208,889)

Operating activities

Net cash used in operating activities was $389,800 during the nine months ended September 30, 2023 and consisted of a net loss of $9,557,629, which was offset by a net change in operating assets and liabilities of $2,539,793 and non-cash items of $6,628,036. The non-cash items for the nine months ended September 30, 2023, consisted of impairment of goodwill of $4,125,460, depreciation and amortization expenses of $213,170 and amortization of debt discount of $2,295,758, partially offset by the change in derivative liabilities of $3,889 and gain on settlement of debt of $2,463. The significant change in operating assets and liabilities was an increase in accounts payable and accrued liabilities, partially offset by the decrease in accounts receivable and prepaid expense.

Net cash used in operating activities was $1,064,706 during the nine months ended September 30, 2022 and consisted of a net loss from continuing operations of $4,514,062, which was offset by a net change in operating assets and liabilities of $2,038,208 and non-cash items of $1,410,898. The non-cash items for the nine months ended September 30, 2022, consisted of depreciation and amortization expenses of $101,784 and amortization of debt discount of $1,319,796, partially offset by the change in derivative liabilities of $10,482. The significant change in operating assets and liabilities was an increase in accounts payable and accrued liabilities partially offset by the decrease in accounts receivable and prepaid expense and loss on discontinued operations of $350.

Investing activities

Net cash used in investing activities was $101,594 and consisted of the purchase of property and equipment associated with the Cancun facility during the nine months ended September 30, 2023.

Net cash used in investing activities was $129,901 and consisted of the purchase of property and equipment associated with the completion of the Cancun lab during the nine months ended September 30, 2022.

Financing activities

Net cash used in financing activities was $9,850 and consisted of principal payment of debt for the nine months ended September 30, 2023.

Net cash used in financing activities was $14,282 and consisted of principal payment of debt for the nine months ended September 30, 2022.

Going Concern

The financial statements have been prepared assuming the Company will continue as a going concern. The Company has incurred losses since inception, resulting in an accumulated deficit of approximately $61,734,094 and a working capital deficit of $23,243,793 as of September 30, 2023 and future losses are anticipated. These factors, among others, raise substantial doubt about the Company's ability to continue as a going concern.

The ability of the Company to continue its operations as a going concern is dependent on management's plans, which include the raising of capital through debt and/or equity markets with some additional funding from other traditional financing sources, including term notes, until such time that funds provided by operations are sufficient to fund working capital requirements.

The Company will require additional funding to finance the growth of its current and expected future operations as well to achieve its strategic objectives. There can be no assurance that financing will be available in amounts or terms acceptable to the Company, if at all. The accompanying financial statements have been prepared on a going concern basis, which contemplates the realization of assets and the satisfaction of liabilities in the normal course of business. These financial statements do not include any adjustments relating to the recovery of the recorded assets or the classification of the liabilities that might be necessary should the Company be unable to continue as a going concern.

Off-Balance Sheet Arrangements

As of September 30, 2023, the Company had no off-balance sheet arrangements.

Critical Accounting Policies

Our critical accounting policies have not materially changed during the nine months ended September 30, 2023. Furthermore, the preparation of our financial statements is in conformity with generally accepted accounting principles in the United States of America, or GAAP. The preparation of our financial statements requires management to make judgments and estimates that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of expenses during the reporting period. Our management believes that we consistently apply these judgments and estimates, and the financial statements fairly represent all periods presented. However, any differences between these judgments and estimates and actual results could have a material impact on our statements of income and financial position.

Derivative Instruments

The derivative instruments are accounted for as liabilities, the derivative instrument is initially recorded at its fair market value and is then re-valued at each reporting date, with changes in fair value recognized in operations for each reporting period. The Company uses the Monte Carlo option pricing model to value the derivative instruments.

Stock Based Compensation

Share-based compensation issued to employees is measured at the grant date, based on the fair value of the award, and is recognized as an expense over the requisite service period. The Company measures the fair value of the share-based compensation issued to non-employees at the grant date using the stock price observed in the trading market (for stock transactions) or the fair value of the award (for non-stock transactions), which were considered to be more reliably determinable measures of fair value than the value of the services being rendered.

New Accounting Pronouncements

In *March 2020,* the FASB issued ASU *No. 2020-04, Reference Rate Reform (Topic 848): Facilitation of the Effects of Reference Rate Reform on Financial Reporting*. ASU *2020-04* provides optional expedient and exceptions for applying generally accepted accounting principles to contracts, hedging relationships, and other transactions affected by reference rate reform if certain criteria are met. In response to the concerns about structural risks of interbank offered rates and, particularly, the risk of cessation of the London Interbank Offered Rate ("LIBOR"), regulators in several jurisdictions around the world have undertaken reference rate reform initiatives to identify alternative reference rates that are more observable or transaction-based and less susceptible to manipulation. The ASU provides companies with optional guidance to ease the potential accounting burden associated with transitioning away from reference rates that are expected to be discontinued. In *January 2021,* the FASB issued ASU *2021-01, Reference Rate Reform—Scope*, which clarified the scope and application of the original guidance. In *December 2022,* the FASB issued ASU *2022-06, Reference Rate Reform—Deferral of the Sunset Date of Topic 848*. This update extends the sunset provision of ASU *2020-04* to *December 31, 2024.* The Company has *not* yet adopted this ASU and is evaluating the effect of adopting this new accounting guidance.

In *June 2016,* the FASB issued ASU *No. 2016-13, Financial Instruments – Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments*. ASU *2016-13* requires companies to measure credit losses utilizing a methodology that reflects expected credit losses and requires a consideration of a broader range of reasonable and supportable information to inform credit loss estimates. For companies that qualified as Smaller Reporting Companies as defined by the SEC as of *November 19, 2019,* ASU *2016-13* is effective for fiscal years beginning after *December 15, 2023,* including interim periods within those fiscal years. The Company is evaluating the impact of the guidance on its financial statements.

Other accounting standards and amendments to existing accounting standards that have been issued and have future effective dates are not applicable or are not expected to have a significant impact on the Company's consolidated financial statements.

Goodwill

Goodwill represents the excess of fair value over identifiable tangible and intangible net assets acquired in business combinations. Goodwill is not amortized, instead goodwill is reviewed for impairment at least annually, or on an interim basis between annual tests when events or circumstances indicate that it is more likely than not that the fair value of a reporting unit is less than its carrying value.

Revenue Recognition

On January 1, 2018, the Company adopted ASU 2014-09 *Revenue from Contracts with Customers* and all subsequent amendments to the ASU (collectively, "ASC 606"), the Company recognizes revenue from the sales of products, 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

(5) Recognize revenue when each performance obligation is satisfied

There was no material impact on the Company's financial statements as a result of adopting Topic 606 for the nine months ended September 30, 2023 and the year ended December 31, 2022.

The Company's main source of revenue is comprised of the following:

- *Training*-GSCG offers a Stem Cell & Exosomes Certification Program where physicians attending these training sessions will take advantage of a full review of stem cell biology, characterization and regenerative properties of cells and cell products, cytokines and growth factors and how they can be applied in a clinic setting. The physicians will pay for the training sessions upfront and receives all the material and certificate upon completion of seminar. Completion of the seminar is when control is transferred and when revenue is recognized.

- *Products*-Physicians can order SVF Kits through GSCG which includes EC Certificate from Institute for Testing and Certificating, Inc. SVT Kits are paid for upfront and shipped from a third party directly to physicians. Transfer of control is when the product is shipped which is when revenue is recognized.
- *Equipment*- Physicians can order equipment through GSCG which includes a warranty from manufacture of equipment. Equipment is paid for upfront and shipped from manufacture directly to physicians. Transfer of control is when the equipment is shipped which is when revenue is recognized.
- Patient procedures are the treatments GSCG is offering at its Cancun clinic. The transfer of control is when the procedures are completed which is when revenue is recognized.

The Company recognizes revenue when it satisfies a performance obligation by transferring control over a product to a customer or as services are rendered. Revenue is measured based on the consideration the Company receives in exchange for those products.

Use of Estimates

The preparation of these financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates. The significant estimates included in these financial statements are associated with accounting for the goodwill, derivative liability valuations, valuation of preferred stock, fair value estimates, valuation of assets and liabilities in business combination and in its going concern analysis.

Fair Value of Financial Instruments

The fair value of financial instruments, which include cash, accounts payable and accrued expenses and advances from related parties were estimated to approximate their carrying values due to the immediate or short-term maturity of these financial instruments. Management is of the opinion that the Company is not exposed to significant interest, currency or credit risks arising from financial instruments.

Fair value is defined as the price which would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. A three-tier fair value hierarchy which prioritizes the inputs used in the valuation methodologies, as follows:

Level 1	Inputs - Unadjusted quoted prices in active markets for identical assets or liabilities that the reporting entity has the ability to access at the measurement date.
Level 2	Inputs - Inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly. These might include quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in markets that are not active, inputs other than quoted prices that are observable for the asset or liability (such as interest rates, volatilities, prepayment speeds, credit risks, etc.) or inputs that are derived principally from or corroborated by market data by correlation or other means.
Level 3	Inputs - Unobservable inputs for determining the fair values of assets or liabilities that reflect an entity's own assumptions about the assumptions that market participants would use in pricing the assets or liabilities.

At September 30, 2023 and December 31, 2022, the carrying amounts of the Company's financial instruments, including cash, account payables, and accrued expenses, approximate their respective fair value due to the short-term nature of these instruments.

At September 30, 2023 and December 31, 2022, the Company does not have any assets or liabilities except for derivative liabilities related to convertible notes payable required to be measured at fair value in accordance with FASB ASC Topic 820, Fair Value Measurement.

Item 3. Quantitative and Qualitative Disclosures About Market Risk

We are not required to provide the information required by this Item because we are a smaller reporting company.

Item 4. Controls and Procedures

Evaluation of Disclosure Controls and Procedures

We maintain disclosure controls and procedures that are designed to ensure that information required to be disclosed in our reports, filed under the Securities Exchange Act of 1934, is recorded, processed, summarized and reported within the time periods specified in the SEC's rules and forms, and that such information is accumulated and communicated to our management, including our chief executive officer and chief financial officer, as appropriate, to allow timely decisions regarding required disclosure. In designing and evaluating the disclosure controls and procedures, management recognized that any controls and procedures, no matter how well designed and operated, can provide only reasonable and not absolute assurance of achieving the desired control objectives. In reaching a reasonable level of assurance, management necessarily was required to apply its judgment in evaluating the cost-benefit relationship of possible controls and procedures. In addition, the design of any system of controls also is based in part upon certain assumptions about the likelihood of future events, and there can be no assurance that any design will succeed in achieving its stated goals under all potential future conditions. Over time, a control may become inadequate because of changes in conditions or the degree of compliance with policies or procedures may deteriorate. Because of the inherent limitations in a cost-effective control system, misstatements due to error or fraud may occur and not be detected.

As required by the SEC Rules 13a-15(b) and 15d-15(b), we carried out an evaluation under the supervision and with the participation of our management, including our principal executive officer and principal financial officer, of the effectiveness of the design and operation of our disclosure controls and procedures as of the end of the period covered by this report. Based on the foregoing, our principal executive officer and principal financial officer concluded that our disclosure controls and procedures were not effective at the reasonable assurance level due to the material weaknesses described below.

1. We do not have written documentation of our internal control policies and procedures. Written documentation of key internal controls over financial reporting is a requirement of Section 404 of the Sarbanes-Oxley Act which is applicable to us for the nine months ended September 30, 2023. Management evaluated the impact of our failure to have written documentation of our internal controls and procedures on our assessment of our disclosure controls and procedures and has concluded that the control deficiency that resulted represented a material weakness.

2. We have inadequate controls to ensure that information necessary to properly record transactions is adequately communicated on a timely basis from non-financial personnel to those responsible for financial reporting. Management evaluated the impact of the lack of timely communication between non–financial personnel and financial personnel on our assessment of our reporting controls and procedures and has concluded that the control deficiency represented a material weakness.

3. The Company failed to account for the acquisition of GSCG using the full purchase accounting method in accordance with ASC 805.

To address these material weaknesses, management engaged financial consultants, performed additional analyses and other procedures to ensure that the financial statements included herein fairly present, in all material respects, our financial position, results of operations and cash flows for the periods presented. We have not remedied the material weaknesses as of September 30, 2023. The Company plans to take remedial action to address these weaknesses during the fiscal year ended December 31, 2023.

Changes in Internal Control Over Financial Reporting

There has been no change in our internal control over financial reporting identified in connection with the evaluation required by Rule 13a-15(d) of the Exchange Act that occurred during the nine months ended September 30, 2023 that has materially affected, or is reasonably likely to materially affect, our internal control over financial reporting, except the implementation of the controls identified above.

PART II – OTHER INFORMATION

Item 1. Legal Proceedings

To the Company's knowledge, there is no action, suit, proceeding, inquiry or investigation before or by any court, public board, government agency, self-regulatory organization or body pending or, to the knowledge of the executive officers of our Company or any of our subsidiaries, threatened against or affecting our Company, our common stock, any of our subsidiaries or of our Company's or our Company's subsidiaries' officers or directors in their capacities as such, in which an adverse decision could have a material adverse effect.

Item 1A. Risk Factors

See risk factors included in our Annual Report on Form 10-K for the fiscal year ended December 31, 2022, filed on April 14, 2023.

Item 2. Unregistered Sales of Equity Securities and Use of Proceeds

None.

Item 3. Defaults Upon Senior Securities

None.

Item 4. Mine Safety Disclosures

N/A.

Item 5. Other Information

None.

Item 6. Exhibits

Exhibit Number	Description of Exhibit

31.1	Certification of Chief Executive Officer pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 302 of the Sarbanes-Oxley Act of 2002
31.2	Certification of Chief Financial Officer pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 302 of the Sarbanes-Oxley Act of 2002
32.1	Certification of Chief Executive Officer and Chief Financial Officer pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002
101**	The following materials from the Company's Quarterly Report on Form 10-Q for the quarter ended September 30, 2023 formatted in Extensible Business Reporting Language (XBRL).
101.INS**	Inline XBRL Instance Document.
101.SCH**	Inline XBRL Taxonomy Extension Schema Document.
101.CAL**	Inline XBRL Taxonomy Extension Calculation Linkbase Document.
101.DEF**	Inline XBRL Taxonomy Extension Definition Linkbase Document.
101.LAB**	Inline XBRL Taxonomy Extension Label Linkbase Document.
101.PRE**	Inline XBRL Taxonomy Extension Presentation Linkbase Document.
104	Cover Page Interactive Data File (formatted as Inline XBRL and contained in Exhibit 101).

** Provided herewith

SIGNATURES

Pursuant to the requirements of Section 13 or 15 (d) of the Securities Exchange Act of 1934, the registrant has duly caused this report on Form 10-Q to be signed on its behalf by the undersigned thereunto duly authorized.

Dated November 20, 2023

MESO NUMISMATICS, INC.

By: */s/ David Christensen*

David Christensen
President, Chief Executive Officer,
Chief Financial Officer, Secretary and Director
(Principal Executive Officer)
(Principal Financial Officer)
(Principal Accounting Officer)

Exhibit 31.1

CERTIFICATIONS

I, David Christensen, certify that;

1. I have reviewed this quarterly report on Form 10-Q for the quarter ended September 30, 2023, of Meso Numismatics, Inc. (the "registrant");

2. Based on my knowledge, this report 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 report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:

   a. Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

   b. Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

   c. Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

   d. Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):

   a. All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

   b. Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: November 20, 2023

/s/ David Christensen

By: David Christensen
Title: Chief Executive Officer

Exhibit 31.2

CERTIFICATIONS

I, David Christensen, certify that;

1. I have reviewed this quarterly report on Form 10-Q for the quarter ended September 30, 2023, of Meso Numismatics, Inc. (the "registrant");

2. Based on my knowledge, this report 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 report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:

   a. Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

   b. Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

   c. Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

   d. Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):

   a. All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

   b. Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: November 20, 2023

/s/ David Christensen

By: David Christensen
Title: Chief Financial Officer

Exhibit 32.1

**CERTIFICATION OF CHIEF EXECUTIVE OFFICER AND
CHIEF FINANCIAL OFFICER
PURSUANT TO
18 U.S.C. SECTION 1350,
AS ADOPTED PURSUANT TO
SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002**

In connection with the quarterly Report of Meso Numismatics, Inc. (the "Company") on Form 10-Q for the quarter ended September 30, 2023, filed with the Securities and Exchange Commission (the "Report"), I, David Christensen, Chief Executive Officer and Chief Financial Officer of the Company, certify, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that:

1. The Report fully complies with the requirements of Section 13(a) of the Securities Exchange Act of 1934; and

2. The information contained in the Report fairly presents, in all material respects, the consolidated financial condition of the Company as of the dates presented and the consolidated result of operations of the Company for the periods presented.

By:	/s/ David Christensen
Name:	David Christensen
Title:	Principal Executive Officer, Principal Financial Officer and Director
Date:	November 20, 2023

This certification has been furnished solely pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.

Document And Entity Information - shares	9 Months Ended Sep. 30, 2023	Nov. 01, 2023
Document Information Line Items		
Entity Registrant Name	MESO NUMISMATICS, INC.	
Document Type	10-Q	
Current Fiscal Year End Date	--12-31	
Entity Common Stock, Shares Outstanding		12,443,938
Amendment Flag	false	
Entity Central Index Key	0001760026	
Entity Current Reporting Status	Yes	
Entity Filer Category	Non-accelerated Filer	
Document Period End Date	Sep. 30, 2023	
Document Fiscal Year Focus	2023	
Document Fiscal Period Focus	Q3	
Entity Small Business	true	
Entity Emerging Growth Company	false	
Entity Shell Company	false	
Document Quarterly Report	true	
Document Transition Report	false	
Entity File Number	000-56010	
Entity Incorporation, State or Country Code	NV	
Entity Tax Identification Number	88-0492191	
Entity Address, Address Line One	433 Plaza Real Suite 275	
Entity Address, City or Town	Boca Raton	
Entity Address, State or Province	FL	
Entity Address, Postal Zip Code	33432	
City Area Code	(800)	
Local Phone Number	889-9509	
Title of 12(b) Security	None	
Security Exchange Name	NONE	
Entity Interactive Data Current	Yes	
No Trading Symbol Flag	true	

Condensed Consolidated Balance Sheets - USD ($)	Sep. 30, 2023	Dec. 31, 2022 [1]
Current assets		
Cash and cash equivalents	$ 1,143,941	$ 1,645,185
Accounts receivable	35,011	49,766
Prepaid expenses	10,750	
Total current assets	1,189,702	1,694,951
Property and equipment, net	147,848	186,269
Other assets	5,568	5,568
Intangible assets, net	280,929	354,084
Right of use asset, net	10,753	33,963
Goodwill	1,679,978	5,805,438
Total assets	3,314,778	8,080,273
Current liabilities		
Accounts payable and accrued liabilities	367,108	245,463
Accrued interest	7,080,622	4,657,530
Customer advances	1,500	10,450
Derivative liability	3,055	6,944
Lease liability, current portion	10,753	32,568
Notes payable, net	16,970,457	7,046,666
Total current liabilities	24,433,495	11,999,621
Long term liabilities		
Lease liability, net of current portion		1,395
Convertible notes payable, net of discount	32,785	37,419
Notes payable – related parties	7,800	7,800
Notes payable, net of discount	380,619	8,016,330
Total liabilities	24,854,699	20,062,565
Stockholders' deficit		
Common stock, $0.001 par value; 6,500,000,000 shares authorized; 14,046,252 shares issued and 12,443,938 shares outstanding as of September 30, 2023 and December 31, 2022, respectively	12,444	12,444
Additional paid in capital	40,180,669	40,180,669
Accumulated deficit	(61,734,094)	(52,176,465)
Total stockholders' deficit	(21,539,921)	(11,982,292)
Total liabilities and stockholders' deficit	3,314,778	8,080,273
Series AA Preferred Stock		
Stockholders' deficit		
Preferred stock value	1,050	1,050
Series DD Preferred Stock		
Stockholders' deficit		
Preferred stock value	$ 10	$ 10

[1] Derived from audited information

Condensed Consolidated Balance Sheets (Parentheticals) - $ / shares	Sep. 30, 2023	Dec. 31, 2022 [1]
Common stock, par value (in Dollars per share)	$ 0.001	$ 0.001
Common stock, shares authorized	6,500,000,000	6,500,000,000
Common stock, shares issued	14,046,252	12,443,938
Common stock, shares outstanding	14,046,252	12,443,938
Series AA Preferred Stock		
Preferred stock, par value (in Dollars per share)	$ 0.001	$ 0.001
Preferred stock, shares authorized	1,050,000	1,050,000
Preferred stock, shares issued	1,050,000	1,050,000
Preferred stock, shares outstanding	1,050,000	1,050,000
Series DD Preferred Stock		
Preferred stock, par value (in Dollars per share)	$ 0.001	$ 0.001
Preferred stock, shares authorized	10,000	10,000
Preferred stock, shares issued	9,870	9,870
Preferred stock, shares outstanding	9,870	9,870

[1] Derived from audited information

Condensed Consolidated Statements of Operations (Unaudited) - USD ($)	3 Months Ended		9 Months Ended	
	Sep. 30, 2023	Sep. 30, 2022	Sep. 30, 2023	Sep. 30, 2022
Income Statement [Abstract]				
Revenue	$ 646,828	$ 367,697	$ 1,794,385	$ 963,967
Cost of revenue	196,535	102,779	553,467	445,814
Gross profit	450,294	264,919	1,240,919	518,153
Operating expenses				
Advertising and marketing	93,227	80,892	349,675	216,389
Professional fees	161,628	143,117	626,411	735,186
Officer compensation	22,500	22,500	67,500	67,500
Depreciation and amortization expense	98,667	39,682	213,170	101,584
Investor relations	2,250	32,749	6,750	127,633
General and administrative	147,084	107,638	557,527	339,532
Total operating expenses	525,356	426,578	1,821,033	1,587,824
Other income (expense)				
Interest expense	(1,657,600)	(1,183,166)	(4,858,406)	(3,454,874)
Gain on derivative financial instruments	964	876	3,889	10,482
Gain on settlement of debt			2,463	
Impairment of goodwill	(4,125,460)		(4,125,460)	
Loss from continuing operations	(5,857,159)	(1,343,949)	(9,557,629)	(4,514,062)
Discontinued operations:				
Gain on sale of discontinued operations		(434)		(350)
Loss from discontinued operations		(434)		(350)
Net loss	$ (5,857,159)	$ (1,344,383)	$ (9,557,629)	$ (4,514,412)
Basic and diluted earnings (loss) per share from:				
Continuing operations - Basic (in Dollars per share)	$ (0.47)	$ (0.11)	$ (0.77)	$ (0.37)
Discontinued operations - Basic (in Dollars per share)				
Net loss per common share, basic (in Dollars per share)	$ (0.47)	$ (0.11)	$ (0.77)	$ (0.37)
Weighted average number of common shares outstanding, basic (in Shares)	12,443,938	12,032,466	12,443,938	12,187,004

Condensed Consolidated Statements of Operations (Unaudited) (Parentheticals) - $ / shares	3 Months Ended		9 Months Ended	
	Sep. 30, 2023	Sep. 30, 2022	Sep. 30, 2023	Sep. 30, 2022
Income Statement [Abstract]				
Continuing operations -Diluted	$ (0.47)	$ (0.11)	$ (0.77)	$ (0.37)
Discontinued operations -Diluted				
Net loss per common share, diluted	$ (0.47)	$ (0.11)	$ (0.77)	$ (0.37)
Weighted average number of common shares outstanding, diluted (in Shares)	12,443,938	12,032,466	12,443,938	12,187,004

Consolidated Statements of Stockholders' Deficit (Unaudited) - USD ($)	Series AA Preferred Stock	Series DD Preferred Stock	Common Stock	Additional Paid In Capital	Accumulated Deficit	Total
Balance at Dec. 31, 2021	$ 1,050	$ 10	$ 12,086	$ 39,899,491	$ (46,669,644)	$ (6,757,007)
Balance (in Shares) at Dec. 31, 2021	1,050,000	9,422	12,085,125			
Issuance of common stock for services			$ 165	19,835		20,000
Issuance of common stock for services (in Shares)			165,763			
Issuance of preferred series DD for services-related party				251,536		251,536
Issuance of preferred series DD for services-related party (in Shares)		448				
Net loss					(4,514,412)	(4,514,412)
Balance at Jun. 30, 2022	$ 1,050	$ 10	$ 12,251	40,170,862	(51,184,056)	(10,999,883)
Balance (in Shares) at Jun. 30, 2022	1,050,000	9,870	12,250,888			
Balance at Jun. 30, 2022	$ 1,050	$ 10	$ 12,251	40,170,862	(49,839,673)	(9,655,499)
Net loss					(1,344,383)	(1,344,383)
Balance at Sep. 30, 2022	$ 1,050	$ 10	$ 12,251	40,170,862	(51,184,056)	(10,999,883)
Balance (in Shares) at Sep. 30, 2022	1,050,000	9,870	12,250,888			
Balance at Dec. 31, 2022	$ 1,050	$ 10	$ 12,444	40,180,669	(52,176,465)	(11,982,292)
Balance (in Shares) at Dec. 31, 2022	1,050,000	9,870	12,443,938			
Net loss					(9,557,629)	(9,557,629)
Balance at Jun. 30, 2023	$ 1,050	$ 10	$ 12,444	40,180,669	(61,734,094)	(21,539,921)
Balance (in Shares) at Jun. 30, 2023	1,050,000	9,870	12,443,938			
Balance at Jun. 30, 2023	$ 1,050	$ 10	$ 12,444	40,180,669	(55,876,935)	(15,682,762)
Net loss					(5,857,159)	(5,857,159)
Balance at Sep. 30, 2023	$ 1,050	$ 10	$ 12,444	$ 40,180,669	$ (61,734,094)	$ (21,539,921)
Balance (in Shares) at Sep. 30, 2023	1,050,000	9,870	12,443,938			

Consolidated Statements of Cash Flows (Unaudited) - USD ($)	9 Months Ended	
	Sep. 30, 2023	Sep. 30, 2022
Statement of Cash Flows [Abstract]		
Net loss from continuing operations	$ (9,557,029)	$ (4,514,062)
Non-cash adjustments to reconcile net loss to net cash:		
Amortization of debt discount	2,295,758	1,319,796
Depreciation and amortization expense	213,170	101,584
Gain from changes in derivative liability fair values	(3,889)	(10,482)
Gain from settlement of debt	(2,463)	
Impairment of goodwill	4,125,460	
Changes in operating assets and liabilities:		
Accounts receivable	14,755	(69,007)
Prepaid expenses	(10,750)	2,714
Accounts payable and accrued liabilities	2,535,788	2,104,501
Cash used for operating activities-continuing operations	(389,800)	(1,064,956)
Depreciation on discontinued operations		600
Gain on discontinued operations		(350)
Cash provided for operating activities-discontinued operations		250
CASH USED BY OPERATING ACTIVITIES	(389,800)	(1,064,706)
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property and equipment	(101,594)	(129,901)
CASH USED BY INVESTING ACTIVITIES	(101,594)	(129,901)
Principal payment on debt	(9,850)	(14,282)
CASH USED BY FINANCING ACTIVITIES	(9,850)	(14,282)
Net decrease in cash	(501,244)	(1,208,889)
Cash, beginning of period	1,645,185	[1] 2,978,525
Cash, end of period	1,143,941	1,769,636
Cash paid for income taxes		
Cash paid for interest		265
NON-CASH FINANCING ACTIVITIES:		
Issuance of preferred series DD		251,536
Issuance of common shares for services		$ 20,000

[1] Derived from audited information

Organization and Description of Business	9 Months Ended Sep. 30, 2023
Organization and Description of Business [Abstract]	
ORGANIZATION AND DESCRIPTION OF BUSINESS	**NOTE 1 – ORGANIZATION AND DESCRIPTION OF BUSINESS**

Organization and History

Meso Numismatics, Inc. (the "Company") was originally organized under the laws of Washington State in 1999, as Spectrum Ventures, LLC to develop market and sell VOIP (Voice over Internet Protocol) services. In 2002, the Company changed its name to Nxtech Wireless Cable Systems, Inc. In August 2007, the Company changed its name to Oriens Travel & Hotel Management Corp. In November 2014, the Company changed its name to Pure Hospitality Solutions, Inc.

On November 16, 2016, the Company entered into an Agreement and Plan of Merger between the Company and Meso Numismatics Corp. ("Meso"). The acquisition of Meso is to support the Company's overall mission of specializing in ventures related to Central America and the Latin countries of the Caribbean; not limited to tourism. Meso is a small but scalable numismatics operation that the Company can leverage for low-cost cost revenues and product marketing.

Meso Numismatics, Inc. maintains an online store with eBay (www.mesocoins.com) and participates in live auctions with major companies such as Heritage Auctions, Stacks Bowers Auctions and Lyn Knight Auctions.

The acquisition was complete on August 4, 2017 following the Company issuance of 25,000 shares of Series BB preferred stock to Meso to acquire one hundred (100%) percent of Meso's common stock. The Company accounted for the acquisition as common control, as Melvin Pereira, the CEO and principal shareholder of the Company controlled, operated and owned both companies. On November 16, 2016, the date of the Merger Agreement and June 30, 2017, the date of the Debt Settlement Agreement, Melvin Pereira, CEO of Pure Hospitality Solutions, owned 100% of the stock of Meso Numismatics, Inc. Pure Hospitality Solutions, Inc. and Meso Numismatics, Inc. first came under common control on June 30, 2017.

On September 4, 2017, the Company decided to suspend its booking operations, Oveedia, to focus on continuing to build its numismatic business, Meso Numismatics. Inc. The Company did, however, use its footprint within the Latin American region to expand Meso Numismatics, Inc. at a much quicker rate.

In September 2018, the Company changed its name to Meso Numismatics, Inc. and FINRA provided a market effective date and on September 26, 2018, the new ticker symbol MSSV became effective on October 16, 2018.

On July 2, 2018, the Board of Directors authorized and shareholders approved a 1-for-1,000 reverse stock split of its issued and outstanding shares of common stock held by the holders of record. The prior year financials have been changed to reflect the 1-for-1,000 reverse stock split.

On August 18, 2021, Meso Numismatics, Inc., completed its acquisition of Global Stem Cells Group Inc., through a Stock Purchase Agreement acquiring all the outstanding capital stock of Global Stem Cells Group Inc and paid the purchase price of a total of 1,000,000 shares of Series AA Preferred Stock in the Company, 8,974 shares of Series DD Preferred Stock in the Company and $225,000 USD (the final payment of $50,000 was made on July 2, 2021).

Pursuant to the terms of the Fifth Post Closing Amendment along with the completion of the acquisition of Global Stem Cells Group Inc., the issuance of the 1,000 shares of the Company's Series CC Convertible Preferred Stock to Lans Holdings Inc. was terminated and replaced with a cash payment as consideration. The Company paid Lans Holdings Inc., by delivery in escrow, an amount equal to USD $8,200,000, which Cash Payment was used by Lans Holdings Inc. for the repurchase of all of its shares of common stock from its common shareholders. On November 3, 2021, the Company paid $8,200,000 in cash to an escrow account set up by Lans Holdings Inc.

On October 28, 2022, the Company entered into an Agreement of Conveyance, Transfer and Assignment of Subsidiary with our prior officer and director, Mr. Melvin Pereira, pursuant to which we agreed to sell Mr. Pereira 100% of our interest in Meso Numismatics Corp., a Florida corporation. In exchange, Mr. Pereira has agreed to assume all of the liabilities of Meso Numismatics, provide whatever financial and other materials needed by us to prepare and complete our financial statements for reporting purposes, and to not disparage our company. The Company reclassified $68,313 of liabilities outstanding resulting in a gain on discontinued operations at December 31, 2022.

Description of Business

As a result of this transaction, the Company is longer engaged in the sale of coins, paper currency, bullion and medals and it has moved into what is believed to be a more lucrative opportunity for the Company - the operations of Global Stem Cell Group.

The Company believes stem cell therapy is becoming an increasingly effective clinical solution for treating conditions that traditional or conventional medicine only offers within palliative care and pain management. The Company works with doctors and their staff to provide products, solutions, equipment, services, and training to help them be successful in the application of Stem Cell Therapies. The Company combines solutions from extensive clinical research with the manufacturing and commercialization of viable cell therapy and immune support related products that it believes will change the course of traditional medicine around the world forever. The Company's revenue comes directly from the training and the seminars, from the resale of these kits, products, and equipment, services, and from the reoccurring application of the Company's process using the kits and solutions it provides.

Summary of Significant Accounting Policies	9 Months Ended Sep. 30, 2023
Summary of Significant Accounting Policies [Abstract]	
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES	**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Principles of Consolidation and Basis of Presentation

The consolidated financial statements include the accounts of the Company and its wholly-owned subsidiaries, Global Stem Cells Group Inc. (since August 18, 2021) and Cellular Hope Institute, wholly-owned subsidiary of Global Stem Cells Group Inc. These condensed consolidated financial statements have been prepared and, in the opinion of management, contain all the adjustments (consisting of those of a normal recurring nature) considered necessary to present fairly the consolidated financial position and the consolidated statements of income and consolidated cash flows for the periods presented in conformity with generally accepted accounting principles for interim consolidated financial information and the instructions to Form 10-Q and Article 8 of Regulation S-X, Accordingly, they do not include all the information and footnotes required by accounting principles generally accepted in the United States of America. Operating results for the nine months ended September 30, 2023 are not necessarily indicative of the results that may be expected for the fiscal year ending December 31, 2023. It is suggested that these condensed consolidated financial statements be read in conjunction with the consolidated financial statements and notes thereto included in the Company's annual report on Form 10-K for the fiscal year ended December 31, 2022, filed on April 14, 2023, which can be found at www.sec.gov. All significant intercompany transactions have been eliminated in consolidation.

Use of Estimates in Financial Statement Presentation

The preparation of these financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates. The significant estimates included in these financial statements are associated with accounting for the goodwill, derivative liability, valuation of preferred stock, and for the valuation of assets and liabilities in business combination.

Reclassifications

Certain amounts for the prior year have been revised or reclassified to conform to the current year presentation. No change in net loss resulted from these reclassifications.

Cash and Cash Equivalents

The Company considers all highly liquid accounts with original maturities of three months or less to be cash equivalents. At September 30, 2023 and December 31, 2022, all of the Company's cash was deposited in major banking institutions. There were no cash equivalents as of September 30, 2023 and December 31, 2022. Our cash balances at financial institutions may exceed the Federal Deposit Insurance Company's (FDIC) insured limit of $250,000 from time to time.

Accounts Receivable

Accounts receivable are recorded at original invoice amount less an allowance for uncollectible accounts that management believes will be adequate to absorb estimated losses on existing balances. Management estimates the allowance based on collectability of accounts receivable and prior bad debt experience. Accounts receivable balances are written off against the allowance upon management's determination that such accounts are uncollectible. Recoveries of accounts receivable previously written off are recorded when received. Management believes that credit risks on accounts receivable will not be material to the financial position of the Company or results of operations. The allowance for doubtful accounts was $0 and $0 as of September 30, 2023 and December 31, 2022, respectively.

Intangible Assets

Intangible assets with finite lives are amortized over their estimated useful lives. Intangible assets with indefinite lives are not amortized, but are tested for impairment annually or whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. No impairment was recognized for the nine months ended September 30, 2023 and the year ended December 31, 2022.

Lease Accounting

The Company leases office space and clinical space under a lease arrangement. These properties are generally leased under non-cancelable agreements that contain lease terms in excess of twelve months on the date of entry as well as renewal options for additional periods. The agreements, which have been classified as operating leases, generally provide for base minimum rental payment, as well non-lease components including insurance, taxes, maintenance, and other common area costs.

At the lease commencement date, the Company recognizes a right-of-use asset and a lease liability for all leases, except short-term leases with an original term of twelve months or less. The right-of-use asset represents the right to use the leased asset for the lease term. The lease liability represents the present value of the lease payments under the lease. The right-of-use asset is initially measured at cost, which primarily comprises the initial amount of the lease liability, plus any prepayments to the lessor and initial direct costs such as brokerage commissions, less any lease incentives received. All right-of-use assets are periodically reviewed for impairment in accordance with standards that apply to long-lived assets. The lease liability is initially measured at the present value of the lease payments, discounted using the rate implicit in the contract if available or an estimate of our incremental borrowing rate for a collateralized loan with the same term as the underlying lease. The discount rates used for the initial measurement of lease liabilities as of the date of entry were based on the original lease terms.

Lease payments included in the measurement of lease liabilities consist of (i) fixed lease payments for the non-cancelable lease term, (ii) fixed lease payments for optional renewal periods where it is reasonably certain the renewal option will be exercised, and (iii) variable lease payments that depend on an underlying index or rate, based on the index or rate in effect at lease commencement. Certain real estate lease agreements require payments for non-lease costs such as utilities and common area maintenance. The Company has elected an accounting policy to not separate implicit components of the contract that may be considered non-lease related.

Lease expense for operating leases consists of the fixed lease payments recognized on a straight-line basis over the lease term plus variable lease payments as incurred. The lease payments are allocated between a reduction of the lease liability and interest expense. Depreciation of the right-of-use asset for operating leases reflects the use of the asset on straight-line basis over the expected term of the lease.

Goodwill

We test our reporting unit for impairment annually at year end or more frequently if events or circumstances indicate it is more likely than not that the fair value of a reporting unit is less than its carrying amount. If the carrying amount of a reporting unit exceeds its estimated fair value, we record an impairment loss based on the difference between fair value and carrying amount of the reporting unit, not to exceed to the associated carrying amount of goodwill. (see Note 11 for detail of goodwill).

Derivative Instruments

The derivative instruments are accounted for as liabilities, the derivative instrument is initially recorded at its fair market value and is then re-valued at each reporting date, with changes in fair value recognized in operations for each reporting period. The Company uses the Monte Carlo option pricing model to value the derivative instruments.

Revenue Recognition

The Company recognizes revenue from the sale of products under ASC 606 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.

The Company recognizes revenue when it satisfies a performance obligation by transferring control over a product to a customer or services are provided. Revenue is measured based on the consideration the Company receives in exchange for those products.

Income Taxes

The Company uses the liability method to record income tax activity. Deferred taxes are determined based upon the estimated future tax effects of differences between the financial reporting and tax reporting bases of assets and liabilities, given the provisions of currently enacted tax laws.

The accounting for uncertainty in income taxes recognized in an enterprise's financial statements uses the threshold of more-likely-than-not to be sustained upon examination for inclusion or exclusion. Measurement of the tax uncertainty occurs if the recognition threshold has been met.

Net Earnings (Losses) Per Common Share

The Company accounts for net loss per share in accordance with Accounting Standards Codification subtopic 260-10, Earnings Per Share ("ASC 260-10"), which requires presentation of basic and diluted earnings per share ("EPS") on the face of the statement of operations for all entities with complex capital structures and requires a reconciliation of the numerator and denominator of the basic EPS computation to the numerator and denominator of the diluted EPS.

Basic net loss per share is computed by dividing net loss by the weighted average number of shares of common stock outstanding during each period. It excludes the dilutive effects of any potentially issuable common shares. The effect of common stock equivalents is anti-dilutive with respect to losses and therefore basic and dilutive is the same.

Diluted net loss per share is calculated by including any potentially dilutive share issuances in the denominator. The following securities are excluded from the calculation of weighted average diluted shares at September 30, 2023 and December 31, 2022, respectively, because their inclusion would have been anti-dilutive.

	September 30, 2023	**December 31, 2022**
Convertible notes outstanding	236,822	365,463
Convertible preferred stock outstanding	39,447,283	39,447,283
Shares underlying warrants outstanding	103,500,000	103,500,000
	143,184,105	143,312,746

Fair Value of Financial Instruments

The fair value of financial instruments, which include cash, accounts payable and accrued expenses and advances from related parties were estimated to approximate their carrying values due to the immediate or short-term maturity of these financial instruments. Management is of the opinion that the Company is not exposed to significant interest, currency or credit risks arising from financial instruments.

Fair value is defined as the price which would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. A three-tier fair value hierarchy which prioritizes the inputs used in the valuation methodologies is as follows:

Level 1	Inputs - Unadjusted quoted prices in active markets for identical assets or liabilities that the reporting entity has the ability to access at the measurement date.
Level 2	Inputs - Inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly. These might include quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in markets that are not active, inputs other than quoted prices that are observable for the asset or liability (such as interest rates, volatilities, prepayment speeds, credit risks, etc.) or inputs that are derived principally from or corroborated by market data by correlation or other means.
Level 3	Inputs - Unobservable inputs for determining the fair values of assets or liabilities that reflect an entity's own assumptions about the assumptions that market participants would use in pricing the assets or liabilities.

At September 30, 2023 and December 31, 2022, the carrying amounts of the Company's financial instruments, including cash, account payables, and accrued expenses, approximate their respective fair value due to the short-term nature of these instruments.

At September 30, 2023 and December 31, 2022, the Company does not have any assets or liabilities except for derivative liabilities related to convertible notes payable required to be measured at fair value in accordance with FASB ASC Topic 820, Fair Value Measurement.

The following presents the Company's fair value hierarchy for those assets and liabilities measured at fair value as of September 30, 2023 and December 31, 2022:

	Level 1	Level 2	Level 3	Total
September 30, 2023				
Derivative liability	-	-	3,055	3,055
Total	$ -	$ -	$ 3,055	$ 3,055
December 31, 2022				
Derivative liability	-	-	6,944	6,944
Total	$ -	$ -	$ 6,944	$ 6,944

Comprehensive Income

The Company records comprehensive income as the change in equity of a business during a period from transactions and other events and circumstances from non-owner sources. It includes all changes in equity during a period except those resulting from investments by owners and distributions to owners. Other comprehensive income (loss) includes foreign currency translation adjustments and unrealized gains and losses on available-for-sale securities. As of September 30, 2023 and December 31, 2022, the Company had no items that represent comprehensive loss and, therefore, has not included a schedule of comprehensive loss in the financial statements.

Stock Based Compensation

Share-based compensation issued to employees is measured at the grant date, based on the fair value of the award, and is recognized as an expense over the requisite service period. The Company measures the fair value of the share-based compensation issued to non-employees at the grant date using the stock price observed in the trading market (for stock transactions) or the fair value of the award (for non-stock transactions), which were considered to be more reliably determinable measures of fair value than the value of the services being rendered.

New Accounting Pronouncements

In *March 2020,* the FASB issued ASU *No. 2020-04, Reference Rate Reform (Topic 848): Facilitation of the Effects of Reference Rate Reform on Financial Reporting*. ASU *2020-04* provides optional expedient and exceptions for applying generally accepted accounting principles to contracts, hedging relationships, and other transactions affected by reference rate reform if certain criteria are met. In response to the concerns about structural risks of interbank offered rates and, particularly, the risk of cessation of the London Interbank Offered Rate ("LIBOR"), regulators in several jurisdictions around the world have undertaken reference rate reform initiatives to identify alternative reference rates that are more observable or transaction-based and less susceptible to manipulation. The ASU provides companies with optional guidance to ease the potential accounting burden associated with transitioning away from reference rates that are expected to be discontinued. In *January 2021,* the FASB issued ASU *2021-01, Reference Rate Reform—Scope*, which clarified the scope and application of the original guidance. In *December 2022,* the FASB issued ASU *2022-06, Reference Rate Reform—Deferral of the Sunset Date of Topic 848*. This update extends the sunset provision of ASU *2020-04* to *December 31, 2024.* The Company has *not* yet adopted this ASU and is evaluating the effect of adopting this new accounting guidance.

In *June 2016,* the FASB issued ASU *No. 2016-13, Financial Instruments – Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments*. ASU *2016-13* requires companies to measure credit losses utilizing a methodology that reflects expected credit losses and requires a consideration of a broader range of reasonable and supportable information to inform credit loss estimates. For companies that qualified as Smaller Reporting Companies as defined by the SEC as of *November 19, 2019,* ASU *2016-13* is effective for fiscal years beginning after *December 15, 2023,* including interim periods within those fiscal years. The Company is evaluating the impact of the guidance on its financial statements.

Other accounting standards and amendments to existing accounting standards that have been issued and have future effective dates are not applicable or are not expected to have a significant impact on the Company's consolidated financial statements

Going Concern

The financial statements have been prepared assuming the Company will continue as a going concern. The Company has incurred losses since inception, resulting in an accumulated deficit of $61,734,094 and a working capital deficit of $23,243,793 as of September 30, 2023 and future losses are anticipated. These factors, among others, raise substantial doubt about the Company's ability to continue as a going concern.

The ability of the Company to continue its operations as a going concern is dependent on management's plans, which include the raising of capital through debt and/or equity markets with some additional funding from other traditional financing sources, including term notes, until such time that funds provided by operations are sufficient to fund working capital requirements.

The Company will require additional funding to finance the growth of its current and expected future operations as well to achieve its strategic objectives. There can be no assurance that financing will be available in amounts or terms acceptable to the Company, if at all. The accompanying financial statements have been prepared on a going concern basis, which contemplates the realization of assets and the satisfaction of liabilities in the normal course of business. These financial statements do not include any adjustments relating to the recovery of the recorded assets or the classification of the liabilities that might be necessary should the Company be unable to continue as a going concern.

Revenue Recognition	9 Months Ended Sep. 30, 2023
Revenue Recognition [Abstract]	
REVENUE RECOGNITION	

NOTE 3 – REVENUE RECOGNITION

The Company recognizes revenue from the sales of products under ASC 606 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

(5) Recognize revenue when each performance obligation is satisfied

The Company's main source of revenue is comprised of the following:

- *Training*-GSCG offers a Stem Cell & Exosomes Certification Program where physicians attending these training sessions will take advantage of a full review of stem cell biology, characterization and regenerative properties of cells and cell products, cytokines and growth factors and how they can be applied in a clinic setting. The physicians will pay for the training sessions upfront and receives all the material and certificate upon completion of seminar. Completion of the seminar is when control is transferred and when revenue is recognized.

- *Products*-Physicians can order SVF Kits through GSCG, which includes EC Certificate from Institute for Testing and Certificating, Inc. SVT Kits are paid for upfront and shipped from a third party directly to physicians. Transfer of control is when the product is shipped, which is when revenue is recognized.

- *Equipment*- Physicians can order equipment through GSCG, which includes a warranty from manufacture of equipment. Equipment is paid for upfront and shipped from manufacture directly to physicians. Transfer of control is when the equipment is shipped which is when revenue is recognized.

- Patient procedures are the treatments GSCG is offering at its Cancun clinic. The transfer of control is when the procedures are completed, which is when revenue is recognized.

The Company recognizes revenue when it satisfies a performance obligation by transferring control over a product to a customer or as services are rendered. Revenue is measured based on the consideration the Company receives in exchange for those products.

The following table presents the Company's revenue by product category for the nine months ended September 30, 2023 and 2022:

	For the Nine Months Ended September 30,	
	2023	2022
Training	$ 462,277	$ 199,672
Product supplies	981,756	552,634
Equipment	155,480	211,664

Patient procedures	194,872	-
Total revenue	$1,794,385	$ 963,967

Listed below are the revenues, cost of revenues, gross profits, assets and net loss by Company:

	For the Nine Months Ended September 30, 2023		
	Global Stem Cells Group	Meso Numismatics	Total
Revenue	$1,794,385	$ -	$ 1,794,385
Cost of revenue	553,467	-	553,467
Gross profit	$1,240,919	$ -	$ 1,240,919
Gross Profit %	69.16%	0.00%	69.16%
Assets	$ 937,265	$ 2,377,513	$ 3,314,778
Net loss	$ (253,826)	$ (9,303,803)	$(9,557,629)

COVID-19

In December 2019, a novel strain of coronavirus was reported to have surfaced in Wuhan, China, which has and is continuing to spread throughout China and other parts of the world, including the United States. On January 30, 2020, the World Health Organization declared the outbreak of the coronavirus disease (COVID-19) a "Public Health Emergency of International Concern." On January 31, 2020, U.S. Health and Human Services Secretary Alex M. Azar II declared a public health emergency for the United States to aid the U.S. healthcare community in responding to COVID-19, and on March 11, 2020 the World Health Organization characterized the outbreak as a "pandemic".

The significant outbreak of COVID-19 resulted in a widespread health crisis that adversely affected the economies and financial markets in which we operate. Restrictions in international travel along with in person meetings limited our training of new customers along with selling them products and equipment which adversely affecting our results of operations and financial condition during 2021 and the first six months of 2022.

During the fourth quarter of 2022 and into 2023 we started recovering from the COVID-19 pandemic with restrictions in international travel removed along with the opening of the Cancun facility in the second half of 2022, which provided a facility for physicians to come for training and preform patient procedures.

The full extent of the future impacts of COVID-19 on the Company's operations is uncertain. A prolonged outbreak could have a material adverse impact on financial results and business operations of the Company, including the timing and ability of the Company to collect accounts receivable and the ability of the Company to continue to provide high-quality services and equipment. The Company is not aware of any specific event or circumstance that would require an update to its estimates or judgments or a revision of the carrying value of its assets or liabilities at the date of issuance of these financial statements. These estimates may change as new events occur and additional information is obtained.

Notes Payable	9 Months Ended Sep. 30, 2023
Notes Payable [Abstract]	
NOTES PAYABLE	**NOTE 4 – NOTES PAYABLE**

Convertible Notes Payable

On November 25, 2019, Meso Numismatics, Inc. pursuant to the certificate of designation of the Series BB Preferred Stock, elected to exchange the preferred shares for other indebtedness calculated at a price per share equal to $1.20. Upon the Company's mailing of the Exchange Agreement, the shareholder had the option, within 30 days of such mailing date and subject to the execution of this Agreement to receive the Indebtedness in the form of a convertible note. If the shareholder did not give the Meso Numismatics, Inc. notice the Indebtedness shall automatically was issued in the form of a promissory note. The convertible note agreements bear no interest and have a four (4) year maturity date. The notes may be repaid in whole or in part at any time prior to maturity. There are no shares of common stock issuable upon the execution of the promissory notes. The notes are convertible, at the investors' sole discretion, into shares of common stock at conversion price equal to the lowest bid price of the Common Stock as reported on the National Quotations Bureau OTC Markets exchange for the three prior trading days including the day upon which a Notice of Conversion is received by the Company. As of December 31, 2019, 81,043 Preferred Series BB shares were exchange for an aggregate of $97,252 convertible notes. During the periods ending September 30, 2023 and December 31, 2022, the Company made payments of $9,850 and $15,000, respectively, on the outstanding convertible notes.

The balance of the convertible notes as of September 30, 2023 and December 31, 2022 is as follows:

	September 30, 2023	December 31, 2022
Convertible notes payable	$ 44,939	$ 57,252
Less: Discount	(12,154)	(19,833)
Convertible notes payable, net	$ 32,785	$ 37,419

During the periods ending September 30, 2023 and December 31, 2022, the Company incurred $7,679 and $18,437, respectively, of debt discount amortization expense and made payments of $9,850 and $15,000, respectively, on the outstanding convertible notes. As of September 30, 2023 and December 31, 2022, the Company had no accrued interest.

Promissory Notes Payable

During 2015, the Company entered into line of credit with Digital Arts Media Network treated as a promissory note. The promissory note bear interest at ten (10%) and have a one (1) year maturity date. The notes may be repaid in whole or in part at any time prior to maturity. There are no shares of common stock issuable upon the execution of the promissory notes. As of September 30, 2023 and December 31, 2022, the principal balance of the outstanding loan was $130,025 and $130,025, respectively, and accrued interest of $102,325 and $92,600, respectively.

On November 25, 2019, Meso Numismatics, Inc. pursuant to the certificate of designation of the Series BB, Preferred Stock elected to exchange the preferred shares for other indebtedness calculated at a price per share equal to $1.20. Upon the Company's mailing of the Exchange Agreement, the shareholder shall have the option, within 30 days of such mailing date and subject to the execution of this Agreement to receive the Indebtedness in the form of a convertible note. Should the shareholder not give the Meso Numismatics, Inc. notice the Indebtedness shall automatically be issued in the form of a promissory note. The promissory note agreements bear no interest and have a four (4) year maturity date with a 20% premium to be paid upon maturity. The notes may be repaid in whole or in part at any time prior to maturity. As of December 31, 2019, 276,723 Preferred Series BB shares were exchange for an aggregate of $332,068 promissory notes. As of September 30, 2023 and December 31, 2022, the aggregate loan balances outstanding was $398,482 and $398,482, respectively, and unamortized discount of $10,062 and $16,083, respectively.

On December 3, 2019, Melvin Pereira, the prior CEO, converted 18,500 shares of the 25,000 shares of Series BB preferred stock to acquire one hundred (100%) percent of Meso's common stock into 250,999 shares of the Company's common stock and elected to exchange the remaining 6,500 shares of Series BB preferred stock for a promissory note of $7,800, which is shown as a related party note payable on the balance sheet on September 30, 2023 and December 31, 2022.

At December 7, 2020 the Company exchanged $5,379,624 of principal, default penalty and accrued but unpaid interest on convertible notes for $5,379,624 promissory notes and cashless warrants to purchase 15,000,000 shares of our common stock with three separate lenders. The new notes have a maturity date of November 23, 2023 and an aggregate principal amount of $5,379,624 shall bear interest at a fifteen (15%) percentage compounded annual interest rate and, as an incentive; we have issued cashless warrants to purchase 15,000,000 shares of our common stock at an exercise price of $0.03 per share in connection with the restructuring. The Company recorded the fair value of the 15,000,000 warrants issued with debt at approximately $262,376 at December 31, 2020 as a discount. Lender is granted security interest and lien in all rights, title and interest in the assets and property of the as collateral. As of September 30, 2023 and December 31, 2022, the aggregate loan balances outstanding was $5,379,624 and $5,379,624, respectively, and unamortized discount of $20,427 and $81,700, respectively.

On December 9, 2020, the Company entered into a Promissory Debentures with a lender in the amount of $110,000 which bear compounded annual interest at fifteen (15%) percent and have a two (2) year maturity date and cashless warrants to purchase 1,000,000 shares of our common stock. The notes may be repaid in whole or in part at any time prior to maturity. The lender had advanced a total of $100,000, net of discount in the amount of $10,000 to the Company. The Company recorded the fair value of the 1,000,000 warrants issued with debt at approximately $17,491 at December 31, 2020 as a discount. As of September 30, 2023 and December 31, 2022, the outstanding loan balance was $110,000 and $110,000, respectively, and unamortized discount of $2,009 and $8,611, respectively.

On January 6, 2021, the Company entered into a Promissory Debentures with a lender in the amount of $1,000,000 which bear interest at fifteen (15%) percent and have a one (1) year maturity date and cashless warrants to purchase 10,000,000 shares of our common stock, at exercise prices of $0.03 per share. The notes may be repaid in whole or in part at any time prior to maturity. The lender had advanced a total of $900,000, net of discount in the amount of $100,000 to the Company. The Company recorded the fair value of the 10,000,000 warrants issued with debt at approximately $237,811 at the date of issuance as a discount. As of September 30, 2023 and December 31, 2022, the outstanding loan balance was $1,000,000 and $1,000,000, respectively, and unamortized discount of $0.00 and $0.00, respectively. This loan is currently in default.

On June 22, 2021, the Company entered into a Promissory Debentures with a lender in the amount of $11,600,000 which bear interest at twelve (12%) percent and have a three (3) year maturity date and cashless warrants to purchase 70,000,000 shares of our common stock, at exercise prices of $0.10 per share. The notes may be repaid in whole or in part at any time prior to maturity. The lender had advanced a total of $10,500,000, net of discount in the amount of $1,100,000 to the Company. The Company recorded the fair value of the 70,000,000 warrants issued with debt at approximately $5,465,726 at the date the warrants were issued as a discount. Lender is granted senior security interest and lien in all rights, title and interest in the assets and property of the Company as collateral. As of September 30, 2023 and December 31, 2022, the outstanding loan balance was $11,600,000 and $11,600,000, respectively, and unamortized discount of $2,622,545 and $4,707,853, respectively.

On August 18, 2021, through a Stock Purchase Agreement in which 100% of the outstanding shares of Global Stem Cell Group, Inc. the Company acquired a 2018 Jaguar F-Pace which was acquired from Benito Novas for $45,000 on January 8, 2019 and assumed the related auto loan, with an original loan amount of $20,991 at 8.99% interest for 48 months and monthly payments of $504.94. As of September 30, 2023 and December 31, 2022, the principal balance of the outstanding auto loan was $0.00 and $0.00, respectively.

On August 18, 2021, through a Stock Purchase Agreement in which 100% of the outstanding shares of Global Stem Cell Group, Inc. the Company assumed the November 17, 2020, agreement with an Investor for proceeds in the amount of $400,000 treated as a promissory. In exchange for the gross proceeds, the Investor shall receive the right to a perpetual 7.75% (payment percentage) of the revenues of Global Stem Cell Group. The payments of the payment percentage shall be calculated by multiplying the gross quarterly revenues appearing in the financial statements by the payment percentage and treated as accrued interest. Payments shall be made ninety (90) days from the end of each respective fiscal quarter with the first payment to be made on the quarter ending December 31, 2020. Payments may be accrued and deferred if payment would deplete cash, cash equivalent and/or short-term investment balances on each respective fiscal quarter by more than twenty (20%) percent. As of September 30, 2023 and December 31, 2022, the principal balance of the outstanding loan was $400,000 and $400,000, respectively, and accrued interest totals $344,844 and $205,779, respectively. This debt instrument is currently in default due to the non-payment of interest.

On September 20, 2021, the Company entered into a Promissory Debentures with a lender in the amount of $1,100,000 which bear interest at twelve (12%) percent and have a three (3) year maturity date and cashless warrants to purchase 7,500,000 shares of our common stock, at exercise prices of $0.085 per share. The notes may be repaid in whole or in part at any time prior to maturity. The lender had advanced a total of $1,000,000, net of discount in the amount of $100,000 to the Company. The Company recorded the fair value of the 7,500,000 warrants issued with debt at approximately $360,607 at the time of issuance as a discount. As of September 30, 2023 and December 31, 2022, the outstanding loan balance was $1,100,000 and $1,100,000, respectively, and unamortized discount of $223,639 and $350,416, respectively.

On December 30, 2021, the parties wished to modify the terms of the Promissory Debentures dated July 13, 2020 in the amount of $6,000 and accrued interest in the amount of $1,578 by issuing a new promissory note and extend the date of maturity. In consideration for the new terms, the Promissory Debenture dated December 30, 2021 shall include a five (5%) percent premium for a total of $7,958 which bear interest at twelve (12%) percent and have a seventeen (17) months maturity date. The notes may be repaid in whole or in part at any time prior to maturity. As of September 30, 2023 and December 31, 2022, the outstanding loan balance was $7,958 and $7,958, respectively, and unamortized discount of $0.00 and $139, respectively.

On December 30, 2021, the parties wished to modify the terms of the Promissory Debentures dated July 15, 2020 in the amount of $84,000 and accrued interest in the amount of $22,162 by issuing a new promissory note and extend the date of maturity. In consideration for the new terms, the Promissory Debenture dated December 30, 2021 shall include a five (5%) percent premium for a total of $111,470 which bear interest at twelve (12%) percent and have a seventeen (17) months maturity date. The notes may be repaid in whole or in part at any time prior to maturity. As of September 30, 2023 and December 31, 2022, the outstanding loan balance was $111,470 and $111,470, respectively, and unamortized discount of $0.00 and $1,950, respectively.

The balance of the promissory as of September 30, 2023 and December 31, 2022 is as follows:

	September 30, 2023	December 31, 2022
Promissory notes payable	$ 20,229,759	$ 20,229,759
Promissory notes payable-related party	7,800	7,800
Less: Discount	(2,854,483)	(5,117,631)
Less: Deferred finance costs	(24,200)	(49,132)

Promissory notes payable, net	$ 17,358,876	$ 15,070,796

During the periods ending September 30, 2023 and December 31, 2022, the Company made $0 and $5,776 payments, respectively on the outstanding promissory notes, and recorded $2,423,092 and $2,898,155, respectively, of interest expense and $2,288,079 and $1,738,327, respectively, of debt discount amortization expense. As of September 30, 2023 and December 31, 2022, the Company had approximately $7,080,621 and $4,657,529, respectively, of accrued interest. As of September 30, 2023 and December 31, 2022, the principal balance of outstanding promissory notes payable was $20,237,559 and $20,237,559, respectively.

Derivatives Liabilities

The Company determined that the convertible notes outstanding as of September 30, 2023 contained an embedded derivative instrument as the conversion price was based on a variable that was not an input to the fair value of a "fixed-for-fixed" option as defined under FASB ASC Topic No. 815 – 40.

The Company determined the fair values of the embedded convertible notes derivatives and tainted convertible notes using the lattice valuation model with the following assumptions:

	September 30, 2023
Common stock issuable	236,822
Market value of common stock on measurement date	$ 0.0129
Adjusted exercise price	$ 0.06
Risk free interest rate	5.20%
Instrument lives in years	1.25 Year
Expected volatility	64%
Expected dividend yields	None

At December 7, 2020, the Company exchanged $5,379,624 of principal, default penalty and accrued but unpaid interest on convertible notes for $5,379,624 promissory notes and cashless warrants to purchase 15,000,000 shares of our common stock which eliminated the derivative liability associated with this debt.

The balance of the fair value of the derivative liability as of September 30, 2023 and December 31, 2022 is as follows:

Balance at December 31, 2021	$ 20,442
Additions	-
Fair value loss	(10,856)
Conversions	(2,642)
Balance at December 31, 2022	6,944
Additions	-
Fair value gain	(2,541)
Conversions	(1,348)
Balance at September 30, 2023	$ 3,055

Stockholders Equity	9 Months Ended Sep. 30, 2023
Stockholders Equity [Abstract]	
STOCKHOLDERS EQUITY	NOTE 5 – STOCKHOLDERS EQUITY

NOTE 5 – STOCKHOLDERS EQUITY

Common Shares

The Board of Directors and shareholders were required to increase the number of authorized shares of common stock from (a) 200,000,000 to 500,000,000 during June 2015, (b) 500,000,000 to 1,500,000,000 during July 2015, and (c) 1,500,000,000 to 6,500,000,000 during March 2016, to adhere to the Company's contractual obligation to maintain the required reserve share amount for debtholders.

2022 Transactions

On March 23, 2022, the Company issued 76,278 shares of common stock for consulting services, which were valued in the amount of $10,000.

On May 5, 2022, the Company issued 89,485 shares of common stock for consulting services, which were valued in the amount of $10,000.

On November 30, 2022, the Company issued 193,050 shares of common stock for consulting services, which were valued in the amount of $10,000.

As of September 30, 2023 and December 31, 2022, the Company had 12,443,938 and 12,443,938 common shares issued and outstanding, respectively.

Warrants

During the year ended December 31, 2020, the Company issued warrants to purchase 16,000,000 shares of common stock, at an exercise price of $0.03 per share. These warrants expire three years from issuance date. The Company recorded the fair value of the 16,000,000 warrants issued with debt at approximately $279,867 at December 31, 2020 as a discount.

On January 6, 2021, the Company issued warrants to purchase 10,000,000 shares of common stock, at an exercise price of $0.033 per share. These warrants expire three years from issuance date. The Company recorded the fair value of the 10,000,000 warrants issued with debt at approximately $237,811 as a discount.

On June 22, 2021, the Company issued warrants to purchase 70,000,000 shares of common stock, at an exercise price of $0.100 per share. These warrants expire three years from issuance date. The Company recorded the fair value of the 70,000,000 warrants issued with debt at approximately $5,465,726 as a discount.

On September 20, 2021, the Company issued warrants to purchase 7,500,000 shares of common stock, at an exercise price of $0.085 per share. These warrants expire three years from issuance date. The Company recorded the fair value of the 7,500,000 warrants issued with debt at approximately $360,607 as a discount.

The following table summarizes the Company's warrant transactions during the nine months ended September 30, 2023 and the year ended December 31, 2022:

	Number of Shares	Weighted Average

	Underlying Warrants	Exercise Price
Outstanding at year ended December 31, 2021	103,500,000	$ 0.082
Granted	-	-
Exercised	-	-
Expired	-	-
Outstanding at year ended December 31, 2022	103,500,000	$ 0.082
Granted	-	-
Exercised	-	-
Expired	-	-
Outstanding at quarter ended September 30, 2023	103,500,000	$ 0.082

Warrants granted in the year ended December 31, 2020 were valued using the Black Scholes Merton Model with the risk-free interest rate of 0.20%, expected life 3 years, expected dividend rate of 0% and expected volatility ranging of 411.72%.

Warrants granted in the year ended December 31, 2021 were valued using the Black Scholes Merton Model with the risk-free interest rate within ranges between 0.20% to 0.45%, term of 3 years, dividend rate of 0% and historical volatility ranging between, 338.36% to 394.78%. The final value assigned to the warrants was determined using a relative fair value calculation between the amount of warrants and promissory notes.

Designation of Series AA Super Voting Preferred Stock

On June 30, 2014, the Company filed with the Secretary of State with Nevada an amendment to the Company's Articles of Incorporation, authorizing the issuance of up to 11,000,000 shares of preferred stock, par value $0.001 per share.

On May 2, 2014, the Company filed with the Secretary of State with Nevada in the form of a Certificate of Designation that authorized the issuance of up to 1,000,000 shares of a new series of preferred stock, par value $0.001 per share, designated Series AA Super Voting Preferred Stock ("Series AA"), for which the board of directors established the rights, preferences and limitations thereof.

All of the Holders of the Series AA together, voting separately as a class, shall have an aggregate vote equal to 67% percent of the total vote on all matters submitted to the stockholders that each stockholder of the Corporation's Common Stock is entitled to vote at each meeting of stockholders of the Corporation (and written actions of stockholders in lieu of meetings) with respect to any and all matters presented to the stockholders of the Corporation for their action and consideration.

The holders of the Series AA shall not be entitled to receive dividends paid on the Company's common stock.

Upon liquidation, dissolution and winding up of the affairs of the Company, whether voluntary or involuntary, the holders of the Series AA shall not be entitled to receive out of the assets of the Company, whether from capital or earnings available for distribution, any amounts which will be otherwise available to and distributed to the common shareholders.

The shares of the Series AA will not be convertible into the shares of the Company's common stock.

On November 26, 2019, the Company filed with the Secretary of State with Nevada an amendment to the Company's Articles of Incorporation, authorizing the increase to 1,050,000 shares of the Series AA.

On June 26, 2020, Meso Numismatics, Inc. completed the repurchase of 1,000,000 shares of its Series AA Super Voting Preferred Stock for an aggregate total purchase price equal to $160,000, representing all of the Series AA shares held by E-Network de Costa Rica S.A. and S&M Chuah Enterprises Ltd., respectively.

On June 26, 2020, due to Mr. Pereira's resignation, Meso Numismatics, Inc.'s Board of Directors appointed Mr. David Christensen, current Director and President of the Company, to serve as Chief Executive Officer, Chief Financial Officer and Secretary, effective June 27, 2020 and granted 50,000 shares of Series AA to Mr. David Christensen.

The $166,795 value of the 50,000 shares of Series AA to Mr. David Christensen is based on the 10,000 votes per preferred share to one vote per common share. Valuation based on definition of control premium is defined as the price to which a willing buyer and willing seller would agree in any arms-length transaction to acquire control of the Company. The premium paid above the market value of the company is real economic benefit to controlling the Company. Historically, the average control premium applied in M&A transactions averages approximately 30%, which represents the value of control.

On August 18, 2021, Meso Numismatics, Inc., completed its acquisition of Global Stem Cells Group Inc., through a Stock Purchase Agreement acquiring all the outstanding capital stock of Global Stem Cells Group Inc and paid the purchase price of a total of 1,000,000 shares of Series AA Preferred Stock in the Company, 8,974 shares of Series DD Preferred Stock in the Company and $225,000 USD (the final payment of $50,000 was made on July 2, 2021).

The Series AA Preferred shares issued on August 18, 2021, were valued based upon industry specific control premiums and the Company's market cap at the time of the transaction. The $963,866 value of the 1,000,000 shares of Series AA issued to Benito Novas was valued based on a calculation by a third-party independent valuation specialist.

As of September 30, 2023 and December 31, 2022, the Company has 1,050,000 and 1,050,000 preferred shares of Series AA Preferred Stock issued and outstanding, respectively. During the period of these financial statements, no dividend was declared or paid on the Series AA preferred shares.

Designation of Series BB Preferred Stock

On March 29, 2017, the Company filed with the Secretary of State with Nevada in the form of a Certificate of Designation that authorized the issuance of up to 1,000,000 shares of a new series of preferred stock, par value $0.001 per share, designated Series BB Preferred Stock (the "Series BB"), for which the board of directors established the rights, preferences and limitations thereof.

Each holder of outstanding shares of Series BB shall be entitled to convert on a 1 for 1 basis into shares of the Company's common stock any or all of their shares of Series BB after a minimum of six (6) months have elapsed from the issuance of the preferred stock to the holder. The Series BB has no voting rights until the Holder redeems the preferred stock into the Company's common stock. The Series BB shall not be adjusted by the Corporation.

The holders of the Series BB shall not be entitled to receive dividends paid on the Company's common stock.

The Series BB has a liquidation value of $1.00. Upon liquidation, dissolution and winding up of the affairs of the Company, whether voluntary or involuntary, the holders of the Series BB shall be entitled to share equally and ratably in proportion to the preferred stock owned by the holder to receive out of the assets of the Company, whether from capital or earnings available for distribution, any amounts which will be otherwise available to and distributed to the common shareholders.

As of December 31, 2019, 81,043 Preferred Series BB shares were exchanged for an aggregate of $97,252 convertible notes and 276,723 Preferred Series BB shares were exchanged for an aggregate of $332,068 promissory notes of which 78,620 were returned and cancelled and 279,146 were still outstanding at December 31, 2020. During the three months ended March 31, 2021, the remaining 279,146 were returned and cancelled.

As of September 30, 2023 and December 31, 2022, the Company had no preferred shares of Series BB issued and outstanding

Designation of Series DD Convertible Preferred Stock

On November 26, 2019, the Company filed with the Secretary of State with Nevada an amendment to the Company's Articles of Incorporation, authorizing 10,000 shares of a new series of preferred stock, par value $0.001 per share, designated Series DD Convertible Preferred Stock (the "Series DD"), for which the board of directors established the rights, preferences and limitations thereof.

Each holder of outstanding shares of Series DD shall be entitled to its shares of Series DD into a number of fully paid and nonassessable shares of common stock determined by multiplying the number of issued and outstanding shares of common stock of the Company on the date of conversion by 3.17 conversion price.

The holders of the Series DD shall not be entitled to receive dividends paid on the Company's common stock.

The holders of the Series DD shall not be entitled to vote on any matter submitted to the shareholders of the Company for their vote, waiver, release or other action.

On August 18, 2021, Meso Numismatics, Inc., completed its acquisition of Global Stem Cells Group Inc., through a Stock Purchase Agreement acquiring all the outstanding capital stock of Global Stem Cells Group Inc and paid the purchase price of a total of 1,000,000 shares of Series AA Preferred Stock in the Company, 8,974 shares of Series DD Preferred Stock in the Company and $225,000 USD (the final payment of $50,000 was made on July 2, 2021).

The $5,038,576 value of the 8,974 shares of Series DD to Benito Novas is based on converting into a number of fully paid and nonassessable shares of common stock determined by multiplying the number of issued and outstanding shares of common stock of the Company on the date of conversion by 3.17 conversion price. The $5,038,576 value of the 8,974 shares of Series DD represents the fair value of the consideration paid allocated to the assets and liabilities acquired from Global Stem Cells Group Inc.

In consideration of mutual covenants set forth in the Professional Service Consulting Agreement, Dave Christensen, current Director, President, Chief Executive Officer, Chief Financial Officer and Secretary, shall be compensated monthly based on annual rate of $90,000, starting January 1, 2022. Additionally, the agreement includes an issuance of 896 shares of Series DD Preferred Stock of the Company. An amount of 448 shares were issued on August 18, 2021 and the remaining 448 were issued February 18, 2022.

The $503,072 value of the 896 shares of Series DD is based on converting into a number of fully paid and nonassessable shares of common stock determined by multiplying the number of issued and outstanding shares of common stock of the Company on the date of conversion by 3.17 conversion price. The $251,536 value of the 448 shares of Series DD was recorded as stock payable at December 31, 2021 and issued on February 18, 2022. The full amount of $503,552 was expensed at the date of grant, as a matter of accounting policy.

As of September 30, 2023 and December 31, 2022, the Company had 9,870 and 9,870 preferred shares of Series DD issued and outstanding, respectively. During the period of these financial statements, no dividend was declared or paid on the Series DD preferred shares.

Related Party Transactions	9 Months Ended Sep. 30, 2023
Related Party Transactions [Abstract]	
RELATED PARTY TRANSACTIONS	**NOTE 6 – RELATED PARTY TRANSACTIONS** In consideration of mutual covenants set forth in the Professional Service Consulting Agreement, Dave Christensen, current Director, President, Chief Executive Officer, Chief Financial Officer and Secretary, shall be compensated monthly based on an annual rate of $90,000 starting January 1, 2022. Additionally, the agreement includes an issuance of 896 shares of Series DD Preferred Stock of the Company. An amount of 448 shares were issued on August 18, 2021 and the remaining 448 were issued on February 18, 2022. Amounts paid to Enterprise Technology Consulting, a Company 100% owned by Dave Christensen, CEO, for consulting services during the nine months ended September 30, 2023 and the year ended December 31, 2022 were $67,500 and $90,000, respectively. On August 18, 2021, through a Stock Purchase Agreement in which 100% of the outstanding shares of Global Stem Cell Group, Inc. the Company acquired a 2018 Jaguar F-Pace which was acquired from Benito Novas for $45,000 on January 8, 2019 and assumed the related auto loan, with an original loan amount of $20,991 at 8.99% interest for 48 months and monthly payments of $504.94. As of September 30, 2023 and December 31, 2022, the principal balance of the outstanding auto loan was $0.00. Benito Novas' brother, sister and nephew provide marketing/administrative and training/R&D services to Global Stem Cells Group and were paid $179,219 in the aggregate as consultants during the nine months ended September 30, 2023, and $200,390 in the aggregate for the year ended December 31, 2022.

Commitments and Contingencies	9 Months Ended Sep. 30, 2023
Commitments and Contingencies [Abstract]	
COMMITMENTS AND CONTINGENCIES	**NOTE 7 – COMMITMENTS AND CONTINGENCIES** Pursuant to an Agreement between Global Stem Cell Group and a lender dated November 17, 2020, in the event that any of Global Stem Cell Group, and/or the Entities and /or Parent (individually the "Company" and collectively the "Companies") dispose of any Assets to any party or third party or parties (an "Asset Disposition"), then Global Stem Cell Group shall undertake to cause such party, third party or parties to acquire the perpetual right of a percentage of Global revenues from the Investor. The consideration for the Right shall be equal to the fair value ("FV") of the Assets at the time of the Asset Disposition (the "Asset Disposition Payment"). The Asset Disposition Payment shall not exceed 27.5% (twenty-seven and a half percent) of the fair market value of the Assets. During the period ending December 31, 2021, Global Stem Cell Group, Inc. entered into the Cancun lease with HELLIMEX, S.A. DE CV beginning January 16 2022 and ending on January 15, 2024. The property is located in the Tulum Trade Center, consisting of 1,647 square feet with a monthly rent of $2,714 and security deposit of $5,588. During the nine months ended September 30, 2023 and the year ended December 31, 2022 the Company paid $41,164 and $44,097, respectively in rent expense.

Property and Equipment, Net	9 Months Ended Sep. 30, 2023
Property and Equipment, Net [Abstract]	
PROPERTY AND EQUIPMENT, NET	**NOTE 8 – PROPERTY AND EQUIPMENT, NET** Property and equipment, net consisted of the following:

	September 30, 2023	December 31, 2022
Computer, equipment and vehicles (5 year useful life)	$ 166,774	$ 149,196
Leasehold improvements (2 year useful life)	217,224	133,208
Less: accumulated depreciation	(236,150)	(96,135)
Total property and equipment, net	$ 147,848	$ 186,269

Depreciation expense for the nine months ended September 30, 2023 and the year ended December 31, 2022 was $140,015 and $55,199, respectively.

We evaluate the carrying value of long-lived assets for impairment on an annual basis or whenever events or changes in circumstances indicate that the carrying amounts may not be recoverable. Further testing of specific assets or grouping of assets is required when undiscounted future cash flows associated with the assets is less than their carrying amounts. An asset is considered to be impaired when the anticipated undiscounted future cash flows of an asset group are estimated to be less than its carrying value. The amount of impairment recognized is the difference between the carrying value of the asset group and its fair value. Fair value estimates are based on assumptions concerning the amount and timing of estimated future cash flows. We recorded no impairment of long-lived assets for the nine months ended September 30, 2023 and the year ended December 31, 2022.

Intellectual Property	9 Months Ended Sep. 30, 2023
Intellectual Property [Abstract]	
INTELLECTUAL PROPERTY	**NOTE 9 – INTELLECTUAL PROPERTY**

A third party independent valuation specialist was asked to determine the value of Global Stem Cell Group, Inc., tangible and intangible assets assuming the offering price was at fair value. In order to perform the purchase price allocation, the tangible and intangible assets were valued as of August 18, 2021.

The Fair Value of the intangible assets as of the Valuation Date is reasonably represented as:

	September 30, 2023	December 31, 2022
Tradename - Trademarks	$ 87,700	$ 87,700
Intellectual Property / Licenses	363,000	363,000
Customer Base	37,000	37,000
Intangible assets	487,700	487,700
Less: accumulated amortization	(206,771)	(133,616)
Total intangible assets, net	$ 280,929	$ 354,084

Amortization is computed on straight-line method based on estimated useful lives of 5 years. During the nine months ended September 30, 2023 and the year ended December 31, 2022, the Company recorded amortization expense of the intellectual property of $73,155 and $97,540, respectively.

Operating Leases	9 Months Ended Sep. 30, 2023
Operating Leases [Abstract]	
OPERATING LEASES	**NOTE 10 – OPERATING LEASES** During the period ending December 31, 2021, Global Stem Cell Group, Inc. entered into the Cancun lease with HELLIMEX, S.A. DE CV beginning January 16, 2022 and ending on January 15, 2024. The property is located in the Tulum Trade Center, consisting of 1,647 square feet with a monthly rent of $2,714 and a security deposit of $5,588. In January 2022, the Company began the buildout of the clinic and began to order equipment. The Cancun facility was inaugurated in May 2022 and is accredited both by the Mexican General Health Council and Cofepris (Mexican FDA). The following table summarizes the Company's undiscounted cash payment obligations for its non-cancelable lease liabilities through the end of the expected term of the lease:

2023	$ 8,142
2024	2,714
2025	—
2026	—
2027	—
Total undiscounted cash payments	10,856
Less interest	(103)
Present value of payments	$ 10,753

Goodwill	9 Months Ended Sep. 30, 2023
Goodwill [Abstract]	
GOODWILL	

NOTE 11 – GOODWILL

On August 18, 2021, through a Stock Purchase Agreement, we acquired 100% of the outstanding shares of Global Stem Cell Group, Inc. for $225,000 in cash, the issuance of 1,000,000 shares of preferred series AA stock and the issuance of 8,974 shares of preferred series DD stock.

The preliminary purchase price for the merger was determined to be $6.229 million, which consists of (i) 1 million shares of Series AA preferred stock valued at approximately $964,000, (ii) 8,974 shares of Series DD preferred stock valued at approximately $5.04 million and (iii) $225,000 in cash of which $175,000 was advanced prior to closing of the transaction.

Under the acquisition method, the purchase price must be allocated to the reporting units net assets acquired, inclusive of intangible assets, with any excess fair value recorded to goodwill. The goodwill, which is not deductible for tax purposes, is attributable to the assembled workforce of Global Stem Cells Group, planned growth in new markets, and synergies expected to be achieved from the combined operations of Meso Numismatics, Inc. and Global Stem Cells Group.

The following table summarizes the Company's carrying amount of goodwill during the nine months ended September 30, 2023 and the year ended December 31, 2022:

	Goodwill
Balance at December 31, 2021	$ 5,805,438
Acquisition	-
Impairment	-
Balance at December 31, 2022	$ 5,805,438
Acquisition	-
Impairment	(4,125,460)
Balance at September 30, 2023	$ 1,679,978

During each fiscal year, we periodically assess whether any indicators of impairment exist which would require us to perform an interim impairment review. As of each interim period end during each fiscal year, we concluded that a triggering event had not occurred that would more likely than not reduce the fair value of our reporting unit below their carrying values. We performed our annual test of goodwill for impairment as of December 31, 2022.

The Company has recognized impairment of $4,125,460 and Goodwill balance as of September 30, 2023 is $1,679,978.

Discontinued Operations	9 Months Ended Sep. 30, 2023
Discontinued Operations [Abstract]	
DISCONTINUED OPERATIONS	**NOTE 12 – DISCONTINUED OPERATIONS** On October 28, 2022, we entered into an Agreement of Conveyance, Transfer and Assignment of Subsidiary with our prior officer and director, Mr. Melvin Pereira, pursuant to which we agreed to sell Mr. Pereira 100% of our interest in Meso Numismatics Corp., a Florida corporation. In exchange, Mr. Pereira has agreed to assume all of the liabilities of Meso Numismatics, provide whatever financial and other materials needed by us to prepare and complete our financial statements for reporting purposes, and to not disparage our company. The Company reclassified the results of operations of the coins, paper currency, bullion and medals business resulting in a gain on discontinued operations of $84 for the six months ended June 30, 2022. As a result of this transaction, we are no longer engaged in the sale of coins, paper currency, bullion and medals and we have moved into what we believe is a more lucrative opportunity for our company, the operations of Global Stem Cell Group. The following table presents the loss from discontinued operations for the nine months ended September 30, 2022:

Revenue	$ 24,991
Cost of revenue	23,024
Gross profit	1,967
Operating expenses	
Advertising and marketing	117
Depreciation and amortization expense	600
General and administrative	1,599
Total operating expenses	2,316
Gain from discontinued operations	$ (350)

Subsequent Events	9 Months Ended Sep. 30, 2023
Subsequent Events [Abstract]	
SUBSEQUENT EVENTS	**NOTE 13 – SUBSEQUENT EVENTS** In accordance with ASC 855-10, we have analyzed events and transactions that occurred subsequent to September 30, 2023 through the date these financial statements were issued and have determined that we do not have any other material subsequent events to disclose or recognize in these financial statement

Accounting Policies, by Policy (Policies)	9 Months Ended Sep. 30, 2023
Summary of Significant Accounting Policies [Abstract]	
Principles of Consolidation and Basis of Presentation	*Principles of Consolidation and Basis of Presentation* The consolidated financial statements include the accounts of the Company and its wholly-owned subsidiaries, Global Stem Cells Group Inc. (since August 18, 2021) and Cellular Hope Institute, wholly-owned subsidiary of Global Stem Cells Group Inc. These condensed consolidated financial statements have been prepared and, in the opinion of management, contain all the adjustments (consisting of those of a normal recurring nature) considered necessary to present fairly the consolidated financial position and the consolidated statements of income and consolidated cash flows for the periods presented in conformity with generally accepted accounting principles for interim consolidated financial information and the instructions to Form 10-Q and Article 8 of Regulation S-X, Accordingly, they do not include all the information and footnotes required by accounting principles generally accepted in the United States of America. Operating results for the nine months ended September 30, 2023 are not necessarily indicative of the results that may be expected for the fiscal year ending December 31, 2023. It is suggested that these condensed consolidated financial statements be read in conjunction with the consolidated financial statements and notes thereto included in the Company's annual report on Form 10-K for the fiscal year ended December 31, 2022, filed on April 14, 2023, which can be found at www.sec.gov. All significant intercompany transactions have been eliminated in consolidation.
Use of Estimates in Financial Statement Presentation	*Use of Estimates in Financial Statement Presentation* The preparation of these financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates. The significant estimates included in these financial statements are associated with accounting for the goodwill, derivative liability, valuation of preferred stock, and for the valuation of assets and liabilities in business combination.
Reclassifications	*Reclassifications* Certain amounts for the prior year have been revised or reclassified to conform to the current year presentation. No change in net loss resulted from these reclassifications.
Cash and Cash Equivalents	*Cash and Cash Equivalents* The Company considers all highly liquid accounts with original maturities of three months or less to be cash equivalents. At September 30, 2023 and December 31, 2022, all of the Company’s cash was deposited in major banking institutions. There were no cash equivalents as of September 30, 2023 and December 31, 2022. Our cash balances at financial institutions may exceed the Federal Deposit Insurance Company’s (FDIC) insured limit of $250,000 from time to time.
Accounts Receivable	*Accounts Receivable* Accounts receivable are recorded at original invoice amount less an allowance for uncollectible accounts that management believes will be adequate to absorb estimated losses on existing balances. Management estimates the allowance based on collectability of accounts receivable and prior bad debt experience. Accounts receivable balances are written off against the allowance upon management’s determination that such accounts are uncollectible. Recoveries of accounts receivable previously written off are recorded when received. Management believes that credit risks on accounts receivable will not be material to the financial position of the Company or results of operations. The allowance for doubtful accounts was $0 and $0 as of September 30, 2023 and December 31, 2022, respectively.
Intangible Assets	*Intangible Assets* Intangible assets with finite lives are amortized over their estimated useful lives. Intangible assets with indefinite lives are not amortized, but are tested for impairment annually or whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable.

No impairment was recognized for the nine months ended September 30, 2023 and the year ended December 31, 2022.

Lease Accounting

Lease Accounting

The Company leases office space and clinical space under a lease arrangement. These properties are generally leased under non-cancelable agreements that contain lease terms in excess of twelve months on the date of entry as well as renewal options for additional periods. The agreements, which have been classified as operating leases, generally provide for base minimum rental payment, as well non-lease components including insurance, taxes, maintenance, and other common area costs.

At the lease commencement date, the Company recognizes a right-of-use asset and a lease liability for all leases, except short-term leases with an original term of twelve months or less. The right-of-use asset represents the right to use the leased asset for the lease term. The lease liability represents the present value of the lease payments under the lease. The right-of-use asset is initially measured at cost, which primarily comprises the initial amount of the lease liability, plus any prepayments to the lessor and initial direct costs such as brokerage commissions, less any lease incentives received. All right-of-use assets are periodically reviewed for impairment in accordance with standards that apply to long-lived assets. The lease liability is initially measured at the present value of the lease payments, discounted using the rate implicit in the contract if available or an estimate of our incremental borrowing rate for a collateralized loan with the same term as the underlying lease. The discount rates used for the initial measurement of lease liabilities as of the date of entry were based on the original lease terms.

Lease payments included in the measurement of lease liabilities consist of (i) fixed lease payments for the non-cancelable lease term, (ii) fixed lease payments for optional renewal periods where it is reasonably certain the renewal option will be exercised, and (iii) variable lease payments that depend on an underlying index or rate, based on the index or rate in effect at lease commencement. Certain real estate lease agreements require payments for non-lease costs such as utilities and common area maintenance. The Company has elected an accounting policy to not separate implicit components of the contract that may be considered non-lease related.

Lease expense for operating leases consists of the fixed lease payments recognized on a straight-line basis over the lease term plus variable lease payments as incurred. The lease payments are allocated between a reduction of the lease liability and interest expense. Depreciation of the right-of-use asset for operating leases reflects the use of the asset on straight-line basis over the expected term of the lease.

Goodwill

Goodwill

We test our reporting unit for impairment annually at year end or more frequently if events or circumstances indicate it is more likely than not that the fair value of a reporting unit is less than its carrying amount. If the carrying amount of a reporting unit exceeds its estimated fair value, we record an impairment loss based on the difference between fair value and carrying amount of the reporting unit, not to exceed to the associated carrying amount of goodwill. (see Note 11 for detail of goodwill).

Derivative Instruments

Derivative Instruments

The derivative instruments are accounted for as liabilities, the derivative instrument is initially recorded at its fair market value and is then re-valued at each reporting date, with changes in fair value recognized in operations for each reporting period. The Company uses the Monte Carlo option pricing model to value the derivative instruments.

Revenue Recognition

Revenue Recognition

The Company recognizes revenue from the sale of products under ASC 606 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.

The Company recognizes revenue when it satisfies a performance obligation by transferring control over a product to a customer or services are provided. Revenue is measured based on the consideration the Company receives in exchange for those products.

Income Taxes

Income Taxes

The Company uses the liability method to record income tax activity. Deferred taxes are determined based upon the estimated future tax effects of differences between the financial reporting and tax reporting bases of assets and liabilities, given the provisions of currently enacted tax laws.

The accounting for uncertainty in income taxes recognized in an enterprise's financial statements uses the threshold of more-likely-than-not to be sustained upon examination for inclusion or exclusion. Measurement of the tax uncertainty occurs if the recognition threshold has been met.

Net Earnings (Losses) Per Common Share

Net Earnings (Losses) Per Common Share

The Company accounts for net loss per share in accordance with Accounting Standards Codification subtopic 260-10, Earnings Per Share ("ASC 260-10"), which requires presentation of basic and diluted earnings per share ("EPS") on the face of the statement of operations for all entities with complex capital structures and requires a reconciliation of the numerator and denominator of the basic EPS computation to the numerator and denominator of the diluted EPS.

Basic net loss per share is computed by dividing net loss by the weighted average number of shares of common stock outstanding during each period. It excludes the dilutive effects of any potentially issuable common shares. The effect of common stock equivalents is anti-dilutive with respect to losses and therefore basic and dilutive is the same.

Diluted net loss per share is calculated by including any potentially dilutive share issuances in the denominator. The following securities are excluded from the calculation of weighted average diluted shares at September 30, 2023 and December 31, 2022, respectively, because their inclusion would have been anti-dilutive.

	September 30, 2023	**December 31, 2022**
Convertible notes outstanding	236,822	365,463
Convertible preferred stock outstanding	39,447,283	39,447,283
Shares underlying warrants outstanding	103,500,000	103,500,000
	143,184,105	143,312,746

Fair Value of Financial Instruments

Fair Value of Financial Instruments

The fair value of financial instruments, which include cash, accounts payable and accrued expenses and advances from related parties were estimated to approximate their carrying values due to the immediate or short-term maturity of these financial instruments. Management is of the opinion that the Company is not exposed to significant interest, currency or credit risks arising from financial instruments.

Fair value is defined as the price which would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. A three-tier fair value hierarchy which prioritizes the inputs used in the valuation methodologies is as follows:

Level 1	Inputs - Unadjusted quoted prices in active markets for identical assets or liabilities that the reporting entity has the ability to access at the measurement date.
Level 2	Inputs - Inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly. These might include quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in markets that are not active, inputs other than quoted prices that are observable for the asset or liability (such as interest rates, volatilities, prepayment speeds, credit risks, etc.) or inputs that are derived principally from or corroborated by market data by correlation or other means.
Level 3	Inputs - Unobservable inputs for determining the fair values of assets or liabilities that reflect an entity's own assumptions about the assumptions that market participants would use in pricing the assets or liabilities.

At September 30, 2023 and December 31, 2022, the carrying amounts of the Company's financial instruments, including cash, account payables, and accrued expenses, approximate their respective fair value due to the short-term nature of these instruments.

At September 30, 2023 and December 31, 2022, the Company does not have any assets or liabilities except for derivative liabilities related to convertible notes payable required to be measured at fair value in accordance with FASB ASC Topic 820, Fair Value Measurement.

The following presents the Company's fair value hierarchy for those assets and liabilities measured at fair value as of September 30, 2023 and December 31, 2022:

	Level 1	**Level 2**	**Level 3**	**Total**
September 30, 2023				

Derivative liability	-	-	3,055	3,055
Total	$ -	$ -	$ 3,055	$ 3,055
December 31, 2022				
Derivative liability	-	-	6,944	6,944
Total	$ -	$ -	$ 6,944	$ 6,944

Comprehensive Income

Comprehensive Income

The Company records comprehensive income as the change in equity of a business during a period from transactions and other events and circumstances from non-owner sources. It includes all changes in equity during a period except those resulting from investments by owners and distributions to owners. Other comprehensive income (loss) includes foreign currency translation adjustments and unrealized gains and losses on available-for-sale securities. As of September 30, 2023 and December 31, 2022, the Company had no items that represent comprehensive loss and, therefore, has not included a schedule of comprehensive loss in the financial statements.

Stock Based Compensation

Stock Based Compensation

Share-based compensation issued to employees is measured at the grant date, based on the fair value of the award, and is recognized as an expense over the requisite service period. The Company measures the fair value of the share-based compensation issued to non-employees at the grant date using the stock price observed in the trading market (for stock transactions) or the fair value of the award (for non-stock transactions), which were considered to be more reliably determinable measures of fair value than the value of the services being rendered.

New Accounting Pronouncements

New Accounting Pronouncements

In *March 2020,* the FASB issued ASU *No. 2020-04, Reference Rate Reform (Topic 848): Facilitation of the Effects of Reference Rate Reform on Financial Reporting*. ASU *2020-04* provides optional expedient and exceptions for applying generally accepted accounting principles to contracts, hedging relationships, and other transactions affected by reference rate reform if certain criteria are met. In response to the concerns about structural risks of interbank offered rates and, particularly, the risk of cessation of the London Interbank Offered Rate ("LIBOR"), regulators in several jurisdictions around the world have undertaken reference rate reform initiatives to identify alternative reference rates that are more observable or transaction-based and less susceptible to manipulation. The ASU provides companies with optional guidance to ease the potential accounting burden associated with transitioning away from reference rates that are expected to be discontinued. In *January 2021,* the FASB issued ASU *2021-01, Reference Rate Reform—Scope*, which clarified the scope and application of the original guidance. In *December 2022,* the FASB issued ASU *2022-06, Reference Rate Reform—Deferral of the Sunset Date of Topic 848*. This update extends the sunset provision of ASU *2020-04* to *December 31, 2024.* The Company has *not* yet adopted this ASU and is evaluating the effect of adopting this new accounting guidance.

In *June 2016,* the FASB issued ASU *No. 2016-13, Financial Instruments – Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments*. ASU *2016-13* requires companies to measure credit losses utilizing a methodology that reflects expected credit losses and requires a consideration of a broader range of reasonable and supportable information to inform credit loss estimates. For companies that qualified as Smaller Reporting Companies as defined by the SEC as of *November 19, 2019,* ASU *2016-13* is effective for fiscal years beginning after *December 15, 2023,* including interim periods within those fiscal years. The Company is evaluating the impact of the guidance on its financial statements.

Other accounting standards and amendments to existing accounting standards that have been issued and have future effective dates are not applicable or are not expected to have a significant impact on the Company's consolidated financial statements

Going Concern

Going Concern

The financial statements have been prepared assuming the Company will continue as a going concern. The Company has incurred losses since inception, resulting in an accumulated deficit of $61,734,094 and a working capital deficit of $23,243,793 as of September 30, 2023 and future losses are anticipated. These factors, among others, raise substantial doubt about the Company's ability to continue as a going concern.

The ability of the Company to continue its operations as a going concern is dependent on management's plans, which include the raising of capital through debt and/or equity markets with some additional funding from other traditional financing sources, including term notes, until such time that funds provided by operations are sufficient to fund working capital requirements.

The Company will require additional funding to finance the growth of its current and expected future operations as well to achieve its strategic objectives. There can be no assurance that financing will be available in amounts or terms acceptable to the Company, if at all. The accompanying financial statements have been prepared on a going concern basis, which contemplates the realization of assets and the satisfaction of liabilities in the normal course of business. These financial statements do not include any adjustments relating to the recovery of the recorded assets or the classification of the liabilities that might be necessary should the Company be unable to continue as a going concern.

Summary of Significant Accounting Policies (Tables)	9 Months Ended Sep. 30, 2023
Summary of Significant Accounting Policies [Abstract]	
Schedule of Weighted Average Diluted Shares	Diluted net loss per share is calculated by including any potentially dilutive share issuances in the denominator. The following securities are excluded from the calculation of weighted average diluted shares at September 30, 2023 and December 31, 2022, respectively, because their inclusion would have been anti-dilutive.

	September 30, 2023	December 31, 2022
Convertible notes outstanding	236,822	365,463
Convertible preferred stock outstanding	39,447,283	39,447,283
Shares underlying warrants outstanding	103,500,000	103,500,000
	143,184,105	143,312,746

Schedule of Fair Value Hierarchy for Assets and Liabilities	The following presents the Company's fair value hierarchy for those assets and liabilities measured at fair value as of September 30, 2023 and December 31, 2022:

	Level 1	Level 2	Level 3	Total
September 30, 2023				
Derivative liability	-	-	3,055	3,055
Total	$ -	$ -	$ 3,055	$ 3,055
December 31, 2022				
Derivative liability	-	-	6,944	6,944
Total	$ -	$ -	$ 6,944	$ 6,944

Revenue Recognition (Tables)	9 Months Ended Sep. 30, 2023
Revenue Recognition [Abstract]	
Schedule of Revenue by Product Category	The following table presents the Company's revenue by product category for the nine months ended September 30, 2023 and 2022:

	For the Nine Months Ended September 30,	
	2023	2022
Training	$ 462,277	$199,672
Product supplies	981,756	552,634
Equipment	155,480	211,664
Patient procedures	194,872	-
Total revenue	$1,794,385	$963,967

Schedule of Revenues, Cost of Revenues, Gross Profits, Assets and Net Loss	Listed below are the revenues, cost of revenues, gross profits, assets and net loss by Company:

	For the Nine Months Ended September 30, 2023		
	Global Stem Cells Group	Meso Numismatics	Total
Revenue	$1,794,385	$ -	$ 1,794,385
Cost of revenue	553,467	-	553,467
Gross profit	$1,240,919	$ -	$ 1,240,919
Gross Profit %	69.16%	0.00%	69.16%
Assets	$ 937,265	$ 2,377,513	$ 3,314,778
Net loss	$ (253,826)	$ (9,303,803)	$(9,557,629)

Notes Payable (Tables)	9 Months Ended Sep. 30, 2023

Notes Payable [Abstract]

Schedule of Convertible Notes

The balance of the convertible notes as of September 30, 2023 and December 31, 2022 is as follows:

	September 30, 2023	December 31, 2022
Convertible notes payable	$ 44,939	$ 57,252
Less: Discount	(12,154)	(19,833)
Convertible notes payable, net	$ 32,785	$ 37,419

Schedule of Promissory

The balance of the promissory as of September 30, 2023 and December 31, 2022 is as follows:

	September 30, 2023	December 31, 2022
Promissory notes payable	$ 20,229,759	$ 20,229,759
Promissory notes payable-related party	7,800	7,800
Less: Discount	(2,854,483)	(5,117,631)
Less: Deferred finance costs	(24,200)	(49,132)
Promissory notes payable, net	$ 17,358,876	$ 15,070,796

Schedule of Fair Values of the Embedded Convertible Notes Derivatives and Tainted Convertible Notes Using the Lattice Valuation

The Company determined the fair values of the embedded convertible notes derivatives and tainted convertible notes using the lattice valuation model with the following assumptions:

	September 30, 2023
Common stock issuable	236,822
Market value of common stock on measurement date	$ 0.0129
Adjusted exercise price	$ 0.06
Risk free interest rate	5.20%
Instrument lives in years	1.25 Year
Expected volatility	64%
Expected dividend yields	None

Schedule of Fair Value of the Derivative Liability

The balance of the fair value of the derivative liability as of September 30, 2023 and December 31, 2022 is as follows:

Balance at December 31, 2021	$ 20,442
Additions	-
Fair value loss	(10,856)
Conversions	(2,642)
Balance at December 31, 2022	6,944
Additions	-
Fair value gain	(2,541)
Conversions	(1,348)
Balance at September 30, 2023	$ 3,055

Stockholders Equity (Tables)

	9 Months Ended Sep. 30, 2023	
Stockholders Equity [Abstract]		
Schedule of Warrant Transactions		
	Number of Shares Underlying Warrants	**Weighted Average Exercise Price**
Outstanding at year ended December 31, 2021	103,500,000	$ 0.082
Granted	-	-
Exercised	-	-
Expired	-	-
Outstanding at year ended December 31, 2022	103,500,000	$ 0.082
Granted	-	-
Exercised	-	-
Expired	-	-
Outstanding at quarter ended September 30, 2023	103,500,000	$ 0.082

Property and Equipment, Net (Tables)	9 Months Ended Sep. 30, 2023
Property and Equipment, Net [Abstract]	
Schedule of Property and Equipment, Net	Property and equipment, net consisted of the following:

	September 30, 2023	December 31, 2022
Computer, equipment and vehicles (5 year useful life)	$ 166,774	$ 149,196
Leasehold improvements (2 year useful life)	217,224	133,208
Less: accumulated depreciation	(236,150)	(96,135)
Total property and equipment, net	$ 147,848	$ 186,269

Intellectual Property (Tables)	9 Months Ended Sep. 30, 2023
Intellectual Property [Abstract]	
Schedule of Fair Value of the Intangible Assets	The Fair Value of the intangible assets as of the Valuation Date is reasonably represented as:

	September 30, 2023	December 31, 2022
Tradename - Trademarks	$ 87,700	$ 87,700
Intellectual Property / Licenses	363,000	363,000
Customer Base	37,000	37,000
Intangible assets	487,700	487,700
Less: accumulated amortization	(206,771)	(133,616)
Total intangible assets, net	$ 280,929	$ 354,084

Operating Leases (Tables)	9 Months Ended Sep. 30, 2023
Operating Leases [Abstract]	
Schedule of Undiscounted Cash Payment Obligations for Its Non-Cancelable Lease Liabilities	The following table summarizes the Company’s undiscounted cash payment obligations for its non-cancelable lease liabilities through the end of the expected term of the lease:

2023	$ 8,142
2024	2,714
2025	—
2026	—
2027	—
Total undiscounted cash payments	10,856
Less interest	(103)
Present value of payments	$ 10,753

Goodwill (Tables)	9 Months Ended Sep. 30, 2023
Goodwill [Abstract]	
Schedule of Goodwill	The following table summarizes the Company's carrying amount of goodwill during the nine months ended September 30, 2023 and the year ended December 31, 2022:

	Goodwill
Balance at December 31, 2021	$ 5,805,438
Acquisition	-
Impairment	-
Balance at December 31, 2022	$ 5,805,438
Acquisition	-
Impairment	(4,125,460)
Balance at September 30, 2023	$ 1,679,978

Discontinued Operations (Tables)	9 Months Ended Sep. 30, 2023
Discontinued Operations [Abstract]	
Schedule of Loss from Discontinued Operations	The following table presents the loss from discontinued operations for the nine months ended September 30, 2022:

Revenue	$ 24,991
Cost of revenue	23,024
Gross profit	1,967
Operating expenses	
Advertising and marketing	117
Depreciation and amortization expense	600
General and administrative	1,599
Total operating expenses	2,316
Gain from discontinued operations	$ (350)

Organization and Description of Business (Details) - USD ($)						9 Months Ended	12 Months Ended	
	Oct. 28, 2022	Nov. 03, 2021	Aug. 18, 2021	Jul. 02, 2021	Aug. 04, 2017	Sep. 30, 2023	Dec. 31, 2022	Nov. 16, 2016
Organization and Description of Business (Details) [Line Items]								
Preferred stock share issued (in Shares)					25,000			
Reverse stock split, description						On July 2, 2018, the Board of Directors authorized and shareholders approved a 1-for-1,000 reverse stock split of its issued and outstanding shares of common stock held by the holders of record. The prior year financials have been changed to reflect the 1-for-1,000 reverse stock split.		
Preferred stock value				$ 50,000				
Interest percentage	100.00%							
Liabilities outstanding							$ 68,313	
Series AA Preferred Stock [Member]								
Organization and Description of Business (Details) [Line Items]								
Preferred stock shares issued (in Shares)			1,000,000					
Preferred stock shares issued (in Shares)						50,000		

Series DD Preferred Stock [Member]					
Organization and Description of Business (Details) [Line Items]					
Preferred stock shares issued (in Shares)		8,974			
Preferred stock value		$ 225,000			
Series CC Preferred Stock [Member]					
Organization and Description of Business (Details) [Line Items]					
Preferred stock shares issued (in Shares)				1,000	
Lans Holdings Inc [Member]					
Organization and Description of Business (Details) [Line Items]					
Cash payment repurchase of shares	$ 8,200,000				
Lans Holdings Inc [Member] | Common Stock [Member]					
Organization and Description of Business (Details) [Line Items]					
Cash payment repurchase of shares				$ 8,200,000	
Business Combination [Member]					
Organization and Description of Business (Details) [Line Items]					
Percentage of ownership interest			100.00%		100.00%

Summary of Significant Accounting Policies (Details) - USD ($)	9 Months Ended Sep. 30, 2023	Dec. 31, 2022
Summary of Significant Accounting Policies [Abstract]		
Federal deposit insurance	$ 250,000	
Allowance for doubtful accounts	0	$ 0
Accumulated deficit	(61,734,094)	$ (52,176,465) [1]
Working capital deficit	$ 23,243,793	

[1] Derived from audited information

Summary of Significant Accounting Policies (Details) - Schedule of Weighted Average Diluted Shares - shares	Sep. 30, 2023	Dec. 31, 2022
Schedule of Weighted Average Diluted Shares [Abstract]		
Convertible notes outstanding	236,822	365,463
Convertible preferred stock outstanding	39,447,283	39,447,283
Shares underlying warrants outstanding	103,500,000	103,500,000
Total Outstanding	143,184,105	143,312,746

Summary of Significant Accounting Policies (Details) - Schedule of Fair Value Hierarchy for Assets and Liabilities - USD ($)	Sep. 30, 2023	Dec. 31, 2022	
Schedule of Fair Value Hierarchy for Assets and Liabilities [Abstract]			
Derivative liability	$ 3,055	$ 6,944	[1]
Total	3,055	6,944	
Fair Value, Inputs, Level 1 [Member]			
Schedule of Fair Value Hierarchy for Assets and Liabilities [Abstract]			
Derivative liability			
Total			
Fair Value, Inputs, Level 2 [Member]			
Schedule of Fair Value Hierarchy for Assets and Liabilities [Abstract]			
Derivative liability			
Total			
Fair Value, Inputs, Level 3 [Member]			
Schedule of Fair Value Hierarchy for Assets and Liabilities [Abstract]			
Derivative liability	3,055	6,944	
Total	$ 3,055	$ 6,944	

[1] Derived from audited information

Revenue Recognition (Details) - Schedule of Revenue by Product Category - USD ($)	3 Months Ended		9 Months Ended	
	Sep. 30, 2023	Sep. 30, 2022	Sep. 30, 2023	Sep. 30, 2022
Revenue from External Customer [Line Items]				
Total revenue	$ 646,828	$ 367,697	$ 1,794,385	$ 963,967
Training [Member]				
Revenue from External Customer [Line Items]				
Total revenue			462,277	199,672
Product supplies [Member]				
Revenue from External Customer [Line Items]				
Total revenue			981,756	552,634
Equipment [Member]				
Revenue from External Customer [Line Items]				
Total revenue			155,480	211,664
Patient procedures [Member]				
Revenue from External Customer [Line Items]				
Total revenue			$ 194,872	

Revenue Recognition (Details) - Schedule of Revenues, Cost of Revenues, Gross Profits, Assets and Net Loss - USD ($)	3 Months Ended		9 Months Ended	
	Sep. 30, 2023	Sep. 30, 2022	Sep. 30, 2023	Sep. 30, 2022
Schedule of Revenues, Cost of Revenues, Gross Profits, Assets and Net Loss [Abstract]				
Revenue	$ 646,828	$ 367,697	$ 1,794,385	$ 963,967
Cost of revenue	196,535	$ 102,779	553,467	$ 445,814
Gross profit			$ 1,240,919	
Gross Profit %			69.16%	
Assets	3,314,778		$ 3,314,778	
Net loss			(9,557,629)	
Global Stem Cells Group [Member]				
Schedule of Revenues, Cost of Revenues, Gross Profits, Assets and Net Loss [Abstract]				
Revenue			1,794,385	
Cost of revenue			553,467	
Gross profit			$ 1,240,919	
Gross Profit %			69.16%	
Assets	937,265		$ 937,265	
Net loss			(253,826)	
Meso Numismatics [Member]				
Schedule of Revenues, Cost of Revenues, Gross Profits, Assets and Net Loss [Abstract]				
Revenue				
Cost of revenue				
Gross profit				
Gross Profit %			0.00%	
Assets	$ 2,377,513		$ 2,377,513	
Net loss			$ (9,303,803)	

Notes Payable (Details) - USD ($)								9 Months Ended	12 Months Ended							
	Sep. 20, 2021	Aug. 18, 2021	Jun. 22, 2021	Dec. 09, 2020	Dec. 07, 2020	Dec. 03, 2019	Nov. 25, 2019	Sep. 30, 2023	Dec. 31, 2022	Dec. 31, 2021	Dec. 30, 2021	Dec. 31, 2020	Dec. 31, 2015	Jan. 06, 2021	Dec. 31, 2019	Jan. 08, 2019
Notes payable [Line Items]																
Price per share (in Dollars per share)							$ 1.2									
Exchanged shares (in Shares)								12,443,938	12,443,938						81,043	
Aggregate amount															$ 97,252	
Company payments								$ 9,850	$ 15,000							
Amortization expense								7,679	18,437							
Outstanding convertible notes								9,850	15,000							
Bear interest rate					15.00%						12.00%					
Maturity year													1 year			
Accrued interest										$ 22,162						
Premium paid rate							20.00%									
Outstanding loan balance								5,379,624	5,379,624							
Unamortized discount								$ 20,427	$ 81,700							
Common stock shares (in Shares)								14,046,252	12,443,938 [1]							
Shares exchanged principal					$ 5,379,624											
Shares purchased (in Shares)					15,000,000											
Aggregate principal amount					$ 5,379,624											
Cashless warrants purchased (in Shares)	7,500,000		70,000,000	1,000,000	15,000,000									10,000,000		
Exercise price per shares (in Dollars per share)	$ 0.085		$ 0.1		$ 0.03									$ 0.03		
Warrants issued (in Shares)	7,500,000		70,000,000	1,000,000								15,000,000		10,000,000		
Debt amount	$ 360,607		$ 5,465,726	$ 17,491				$ 237,811				$ 262,376				
Promissory debentures lender amount	$ 1,100,000		$ 11,600,000	$ 110,000						$ 84,000				$ 1,000,000		
Annual interest rate	12.00%		12.00%	15.00%										15.00%		
Advanced total	$ 1,000,000		$ 10,500,000	$ 100,000										$ 900,000		
Net of discount	$ 100,000		$ 1,100,000	$ 10,000										$ 100,000		
Original loan amount		$ 20,991														
Interest rate		8.99%														
Interest monthly payments		$ 504.94														
Premium percent										5.00%						
Premium amount										$ 111,470						
Outstanding loans								7,958	$ 7,958							
Unamortized discount								0	139							
Cash payment								0	5,776							
Amortization expense								2,288,079	1,738,327							
Outstanding promissory notes payable								20,237,559	20,237,559							
Warrant [Member]																
Notes payable [Line Items]																
Exercise price per shares (in Dollars per share)			$ 0.1													
Stock Purchase Agreement [Member]																
Notes payable [Line Items]																
Accrued interest								344,844	205,779							
Outstanding loan balance								0	0							
Outstanding shares rate		100.00%														
Investor for proceeds		$ 400,000														
Revenues percentage		7.75%														
Derivatives Liabilities [Member]																
Notes payable [Line Items]																
Shares exchanged principal					$ 5,379,624											
Unpaid interest on convertible notes					$ 5,379,624											
Cashless warrants purchased (in Shares)					15,000,000											

Warrant [Member]									
Notes payable [Line Items]									
Exercise price per shares (in Dollars per share)	$ 0.085						$ 0.03	$ 0.033	
Promissory Notes Payable [Member]									
Notes payable [Line Items]									
Unpaid interest on convertible notes		$ 5,379,624							
Interest expense				2,423,092	2,898,155				
Promissory Debentures [Member]									
Notes payable [Line Items]									
Outstanding loan balance				110,000	110,000				
Unamortized discount				2,009	8,611				
Promissory Debentures [Member] | Warrant [Member]									
Notes payable [Line Items]									
Outstanding loan balance				1,000,000	1,000,000				
Unamortized discount				0	0				
Promissory Debentures Two [Member]									
Notes payable [Line Items]									
Outstanding loan balance				11,600,000	11,600,000				
Unamortized discount				2,622,545	4,707,853				
Promissory Debentures Four [Member]									
Notes payable [Line Items]									
Outstanding loan balance				1,100,000	1,100,000				
Unamortized discount				223,639	350,416				
Promissory Debentures Six [Member]									
Notes payable [Line Items]									
Outstanding loan balance				111,470	111,470				
Unamortized discount				0	1,950				
Series BB Preferred Stock [Member]									
Notes payable [Line Items]									
Remaining shares (in Shares)			6,500						
CEO [Member]									
Notes payable [Line Items]									
Converted shares (in Shares)			18,500						
Common stock shares (in Shares)			250,999						
Promissory note			$ 7,800						
Short-Term Investments [Member] | Stock Purchase Agreement [Member]									
Notes payable [Line Items]									
Outstanding loan balance				400,000	400,000				
Promissory Notes Payable [Member]									
Notes payable [Line Items]									
Exchanged shares (in Shares)									276,723
Aggregate amount									$ 332,068
Outstanding loan balance				398,482	398,482				
Unamortized discount				10,062	16,083				
Promissory Notes Payable [Member] | Promissory Debentures [Member]									
Notes payable [Line Items]									
Bear interest rate						12.00%			
Accrued interest						$ 1,578			
Promissory debentures lender amount						$ 6,000			
Premium percent						5.00%			
Premium amount						$ 7,958			
Convertible Notes Payable [Member]									
Notes payable [Line Items]									
Accrued interest				7,080,621	4,657,529				
Business Combination [Member] | Series BB Preferred Stock [Member]									
Notes payable [Line Items]									

Percentage of acquire		100.00%					
Business Combination [Member] | CEO [Member]							
Notes payable [Line Items]							
Share issuance of common stock (in Shares)		25,000					
Digital Arts Media Network [Member]							
Notes payable [Line Items]							
Price per share (in Dollars per share)			$ 1.2				
Bear interest rate						10.00%	
Outstanding loan				130,025	130,025		
Accrued interest				$ 102,325	$ 92,600		
Global Stem Cell Group, Inc [Member]							
Notes payable [Line Items]							
Outstanding shares rate	100.00%						
Benito Novas [Member]							
Notes payable [Line Items]							
Acquired amount							$ 45,000

[1] Derived from audited information

Notes Payable (Details) - Schedule of Convertible Notes - Convertible Notes [Member] - USD ($)	Sep. 30, 2023	Dec. 31, 2022
Notes Payable (Details) - Schedule of Convertible Notes [Line Items]		
Convertible notes payable	$ 44,939	$ 57,252
Less: Discount	(12,154)	(19,833)
Convertible notes payable, net	$ 32,785	$ 37,419

Notes Payable (Details) - Schedule of Promissory - USD ($)	9 Months Ended	
	Sep. 30, 2023	Dec. 31, 2022
Schedule of Promissory [Abstract]		
Promissory notes payable	$ 20,229,759	$ 20,229,759
Promissory notes payable-related party	7,800	7,800
Less: Discount	(2,854,483)	(5,117,631)
Less: Deferred finance costs	(24,200)	(49,132)
Promissory notes payable, net	$ 17,358,876	$ 15,070,796

Notes Payable (Details) - Schedule of Fair Values of the Embedded Convertible Notes Derivatives and Tainted Convertible Notes Using the Lattice Valuation	12 Months Ended Sep. 30, 2023 $ / shares shares
Schedule of Fair Values of The Embedded Convertible Notes Derivatives and Tainted Convertible Notes Using ALattice Valuation [Abstract]	
Common stock issuable (in Shares) | shares	236,822
Market value of common stock on measurement date	$ 0.0129
Adjusted exercise price	$ 0.06
Risk free interest rate	5.20%
Instrument lives in years	1 year 3 months
Expected volatility	64.00%
Expected dividend yields	

Notes Payable (Details) - Schedule of Fair Value of the Derivative Liability - USD ($)	9 Months Ended Sep. 30, 2023	12 Months Ended Dec. 31, 2022
Schedule of Fair Value of The Derivative Liability [Abstract]		
Beginning Balance	$ 6,944	$ 20,442
Additions		
Fair value gain (loss)	(2,541)	(10,856)
Conversions	(1,348)	(2,642)
Ending Balance	$ 3,055	$ 6,944

Stockholders Equity (Details) - USD ($)											1 Months Ended	6 Months Ended		9 Months Ended	12 Months Ended														
	Nov. 30, 2022	May 05, 2022	Mar. 23, 2022	Feb. 18, 2022	Jan. 01, 2022	Sep. 20, 2021	Aug. 18, 2021	Jul. 02, 2021	Jun. 22, 2021	Jan. 06, 2021	Aug. 18, 2021	Jun. 30, 2023	Jun. 30, 2022	Sep. 30, 2023	Dec. 31, 2022	Dec. 31, 2021	Dec. 31, 2020	Dec. 31, 2019	Aug. 18, 2022	Mar. 31, 2021	Dec. 07, 2020	Jun. 26, 2020	Nov. 26, 2019	Mar. 29, 2017	Mar. 31, 2016	Jul. 31, 2015	Jun. 30, 2015	Jun. 30, 2014	May 02, 2014
Stockholders Equity [Line Items]																													
Shares authorized														6,500,000,000	6,500,000,000 [1]														
Common stock issued for consulting services (in Dollars)													$ 20,000																
Common stock, shares issued														12,443,938	12,443,938			81,043											
Common stock, shares outstanding														12,443,938	12,443,938														
Exercise price per warrant (in Dollars per share)						$ 0.085			$ 0.1	$ 0.03											$ 0.03								
Issuance of warrants						7,500,000			70,000,000	10,000,000							16,000,000												
Warrants issued for debt (in Dollars)						$ 360,607			$ 5,465,726	$ 237,811																			
Preferred stock, shares authorized																							10,000						
Preferred stock, par value (in Dollars per share)																							$ 0.001						$ 0.001
Shares issued																													1,000,000
Aggregate vote percentage														67.00%															
Common stock, voting rights														one															
Averages transactions percentage														30.00%															
Final payment (in Dollars)							$ 225,000	$ 50,000																					
Aggregate amount (in Dollars)														$ 179,219	$ 200,390														
Aggregate exchange amount (in Dollars)																		$ 97,252											
Payment amount (in Dollars)								$ 50,000			$ 225,000																		
Annual rate (in Dollars)					$ 90,000																								
Issuance of shares				448	896		448																						
Other expenses (in Dollars)												$ 503,552																	
Two Thousand Twenty Two Transactions [Member]																													
Stockholders Equity [Line Items]																													
Share issued for consulting services	193,050	89,485	76,278																										
Common stock issued for consulting services (in Dollars)	$ 10,000	$ 10,000	$ 10,000																										
Minimum [Member]																													
Stockholders Equity [Line Items]																													
Shares authorized																									1,500,000,000	500,000,000	200,000,000		
Risk-free interest rate																	0.20%												
Expected volatility																	411.72%												
Maximum [Member]																													
Stockholders Equity [Line Items]																													
Shares authorized																									6,500,000,000	1,500,000,000	500,000,000		
Warrant [Member]																													
Stockholders Equity [Line Items]																													
Shares issued																	16,000,000												
Exercise price per warrant (in Dollars per share)						$ 0.085				$ 0.033							$ 0.03												
Warrants expire year						3 years			3 years	3 years							3 years												
Issuance of warrants						7,500,000			70,000,000	10,000,000																			
Warrants issued for debt (in Dollars)																	$ 279,867												
Expected life																3 years	3 years												
Expected dividend rate																0.00%	0.00%												
Warrant [Member] | Minimum [Member]																													
Stockholders Equity [Line Items]																													
Risk-free interest rate																0.20%													
Expected volatility																338.36%													
Warrant [Member] | Maximum [Member]																													
Stockholders Equity [Line Items]																													
Risk-free interest rate																0.45%													
Expected volatility																394.78%													
Series AA [Member]																													
Stockholders Equity [Line Items]																													
Common stock, shares issued														1,050,000	1,050,000														
Preferred stock, shares authorized																												11,000,000	
Preferred stock, par value (in Dollars per share)																												$ 0.001	
Increase in authorized shares																							1,050,000						
Repurchase of shares																						1,000,000							
Aggregate total purchase price (in Dollars)																						$ 160,000							
Purchase shares							1,000,000																						
Preferred shares outstanding														1,050,000	1,050,000														
Series AA [Member]																													
Stockholders Equity [Line Items]																													
Shares issued							1,000,000				1,000,000																		
Preferred stock value														166,795															
Preferred shares issued														50,000															
Votes per preferred share														10,000															
Purchase Agreement Shares											1,000,000																		
Series DD Convertible Preferred Stock [Member]																													
Stockholders Equity [Line Items]																													
Share issued for consulting services												8,974																	
Common stock issued for consulting services (in Dollars)												$ 5,038,576																	
Preferred shares issued												9,870			9,870														
Purchase shares							8,974																						
Conversion price, per share (in Dollars per share)												$ 3.17																	
Convertible preferred stock shares												896				448													
Convertible preferred stock converted (in Dollars)												$ 503,072				$ 251,536													
conversion price of preferred stock (in Dollars per share)												$ 3.17																	
Series BB Preferred Stock [Member]																													
Stockholders Equity [Line Items]																													

Common stock, shares outstanding						279,146			279,146		
Preferred stock, shares authorized											1,000,000
Preferred stock, par value (in Dollars per share)											$ 0.001
Preferred stock value							276,723				
Preferred stock liquidation value (in Dollars per share)					$ 1						
Aggregate shares							81,043				
Aggregate amount (in Dollars)							$ 97,252				
Aggregate exchange amount (in Dollars)							$ 332,068				
Promissory notes							78,620				
Preferred Series DD Stock [Member]											
Stockholders Equity [Line Items]											
Shares issued		8,974	8,974								
Purchase Agreement Shares			8,974								
Convertible preferred stock shares								448			
Series DD Preferred Stock [Member]											
Stockholders Equity [Line Items]											
Shares issued	448										
Issuance of shares				896							
Current Director and President [Member]											
Stockholders Equity [Line Items]											
Shares issued										50,000	
Benito Novas [Member] | Series AA [Member]											
Stockholders Equity [Line Items]											
Preferred shares issued					1,000,000						
Preferred stock value (in Dollars)					$ 963,866						
Benito Novas [Member] | Series DD Convertible Preferred Stock [Member]											
Stockholders Equity [Line Items]											
Common stock, shares issued				8,974							
Preferred stock value (in Dollars)				$ 5,038,576							
Convertible conversion price (in Dollars per share)				$ 3.17							

[1] Derived from audited information

Stockholders Equity (Details) - Schedule of Warrant Transactions - Warrants [Member] - $ / shares	9 Months Ended	12 Months Ended
	Sep. 30, 2023	Dec. 31, 2022
Product Warranty Liability [Line Items]		
Number of Warrants, Outstanding Beginning balance	103,500,000	103,500,000
Weighted Average Exercise Price, Outstanding Beginning balance	$ 0.082	$ 0.082
Number of Warrants, Granted		
Weighted Average Exercise Price, Granted		
Number of Warrants, Exercised		
Weighted Average Exercise Price, Exercised		
Number of Warrants, Expired		
Weighted Average Exercise Price, Expired		
Number of Warrants, Outstanding Ending balance	103,500,000	103,500,000
Weighted Average Exercise Price, Outstanding Ending balance	$ 0.082	$ 0.082

Related Party Transactions (Details) - USD ($)	Feb. 18, 2022	Jan. 01, 2022	Aug. 18, 2021	Jan. 08, 2019	9 Months Ended Sep. 30, 2023	12 Months Ended Dec. 31, 2022
Related Party Transactions (Details) [Line Items]						
Annual rate		$ 90,000				
Shares issued (in Shares)	448	896	448			
Consulting services					$ 67,500	$ 90,000
Percentage of stock purchase agreement			100.00%			
Original loan amount				$ 20,991		
Payment for loan				$ 504.94		
Outstanding auto loan					0	0
Aggregate amount					$ 179,219	$ 200,390
Enterprise Technology Consulting [Member]						
Related Party Transactions (Details) [Line Items]						
Company owned percentage					100.00%	
Benito Novas [Member]						
Related Party Transactions (Details) [Line Items]						
Loan interest percentage				8.99%		
Benito Novas [Member]						
Related Party Transactions (Details) [Line Items]						
Cash acquired				$ 45,000		

Commitments and Contingencies (Details)	9 Months Ended Sep. 30, 2023 USD ($) m²	Dec. 31, 2022 USD ($)
Commitments and Contingencies [Abstract]		
Percentage of asset disposition payment	27.50%	
Area of land held (in Square Meters) | m²	1,647	
Monthly rent	$ 2,714	
Security deposit	5,588	
Rent expense	$ 41,164	$ 44,097

Property and Equipment, Net (Details) - USD ($)	9 Months Ended Sep. 30, 2023	12 Months Ended Dec. 31, 2022
Property and Equipment, Net [Abstract]		
Depreciation expense	$ 140,015	$ 55,199

Property and Equipment, Net (Details) - Schedule of Property and Equipment, Net - USD ($)	Sep. 30, 2023	Dec. 31, 2022
Property, Plant and Equipment [Line Items]		
Less: accumulated depreciation	$ (236,150)	$ (96,135)
Total property and equipment, net	147,848	186,269 [1]
Computer, Equipment and Vehicles [Member]		
Property, Plant and Equipment [Line Items]		
Property and equipment, gross	166,774	149,196
Leasehold Improvements [Member]		
Property, Plant and Equipment [Line Items]		
Property and equipment, gross	$ 217,224	$ 133,208

[1] Derived from audited information

Property and Equipment, Net (Details) - Schedule of Property and Equipment, Net (Parentheticals)	Sep. 30, 2023
Computer, Equipment and Vehicles [Member]	
Property, Plant and Equipment [Line Items]	
Estimated useful life	5 years
Leasehold Improvements [Member]	
Property, Plant and Equipment [Line Items]	
Estimated useful life	2 years

Intellectual Property (Details) - USD ($)	9 Months Ended Sep. 30, 2023	12 Months Ended Dec. 31, 2022
Intellectual Property [Abstract]		
Estimated useful lives	5 years	
Amortization expense	$ 73,155	$ 97,540

Intellectual Property (Details) - Schedule of Fair Value of the Intangible Assets - USD ($)	9 Months Ended Sep. 30, 2023	12 Months Ended Dec. 31, 2022
Schedule of Fair Value of the Intangible Assets [Abstract]		
Tradename - Trademarks	$ 87,700	$ 87,700
Intellectual Property / Licenses	363,000	363,000
Customer Base	37,000	37,000
Intangible assets	487,700	487,700
Less: accumulated amortization	(206,771)	(133,616)
Total intangible assets, net	$ 280,929	$ 354,084 [1]

[1] Derived from audited information

Operating Leases (Details)	9 Months Ended Sep. 30, 2023 USD ($) ft²
Operating Leases (Details) [Line Items]	
Monthly rent	$ 2,714
Security deposit	$ 5,588
HELLIMEX, S.A. [Member]	
Operating Leases (Details) [Line Items]	
Square feet of area (in Square Feet) | ft²	1,647

Operating Leases (Details) - Schedule of Undiscounted Cash Payment Obligations for Its Non-Cancelable Lease Liabilities	Sep. 30, 2023 USD ($)
Schedule of undiscounted cash payment obligations for its non-cancelable lease liabilities [Abstract]	
2023	$ 8,142
2024	2,714
2025	
2026	
2027	
Total undiscounted cash payments	10,856
Less interest	(103)
Present value of payments	$ 10,753

Goodwill (Details) - USD ($)	Aug. 18, 2021	9 Months Ended Sep. 30, 2023	Sep. 30, 2022	Dec. 31, 2022 [1]
Goodwill (Details) [Line Items]				
Stock purchase agreement	100.00%			
Cash	$ 225,000			
Goodwill, description		The preliminary purchase price for the merger was determined to be $6.229 million, which consists of (i) 1 million shares of Series AA preferred stock valued at approximately $964,000, (ii) 8,974 shares of Series DD preferred stock valued at approximately $5.04 million and (iii) $225,000 in cash of which $175,000 was advanced prior to closing of the transaction.		
Impairment of goodwill		$ 4,125,460		
Goodwill		$ 1,679,978		$ 5,805,438
Series AA Preferred Stock [Member]				
Goodwill (Details) [Line Items]				
Issuance shares (in Shares)	1,000,000			
Preferred Series DD Stock [Member]				
Goodwill (Details) [Line Items]				
Issuance shares (in Shares)	8,974			

[1] Derived from audited information

Goodwill (Details) - Schedule of Goodwill - USD ($)	9 Months Ended Sep. 30, 2023	12 Months Ended Dec. 31, 2022
Schedule of Goodwill [Abstract]		
Balance	$ 5,805,438	$ 5,805,438
Acquisition		
Impairment	(4,125,460)	
Balance	$ 1,679,978	$ 5,805,438

Discontinued Operations (Details) - USD ($)	1 Months Ended Oct. 28, 2022	6 Months Ended Jun. 30, 2022
Discontinued Operations [Abstract]		
Interest percentage	100.00%	
Liabilities outstanding		$ 84

Discontinued Operations (Details) - Schedule of Loss from Discontinued Operations	9 Months Ended Sep. 30, 2023 USD ($)
Schedule of Loss from Discontinued Operations [Abstract]	
Revenue	$ 24,991
Cost of revenue	23,024
Gross profit	1,967
Operating expenses	
Advertising and marketing	117
Depreciation and amortization expense	600
General and administrative	1,599
Total operating expenses	2,316
Gain from discontinued operations	$ (350)