

SECURITIES AND EXCHANGE COMMISSION

FORM 10-Q/A

Quarterly report pursuant to sections 13 or 15(d) [amend]

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

Amendment. 1

Form 10-Q/A

Quarterly report pursuant Section 13 or 15(d) of the Securities Exchange Act of 1934

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

OR

Transition report pursuant Section 13 or 15(d) of the Securities Exchange Act of 1934

For the transition period from _____ to _____.

Commission file number 000-49819

GLOBAL ARENA HOLDING, INC.

(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of incorporation or
organization)

33-0931599
(I.R.S. Employer Identification No.)

208 East 51 Street, Suite 112
New York, New York
(Address of principal executive offices)

10022
(Zip code)

(646) 801-5524
(Registrant's telephone number, including area code)

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 preceding 12 months (or for such shorter period that the registrant was required to file such reports), 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 and posted on its corporate Web site, if any, every Interactive Data File required to be submitted and posted 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 and post such files). Yes No

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

Large accelerated filer

Non-accelerated filer

Accelerated filer

Smaller reporting company

Emerging growth company

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 January 5, 2024, the registrant had 1,221,223,807 outstanding shares of common stock.

EXPLANATORY NOTE

This amendment to the Form 10-Q, as filed on January 11, 2024, is being filed solely to correctly add the XBRL documentation. No other changes have been made to the document.

GLOBAL ARENA HOLDING, INC. TABLE OF CONTENTS

PART I - FINANCIAL INFORMATION

Item 1. Financial Statements (Unaudited)	3
<u>Condensed Consolidated Balance Sheets at September 30, 2023 (Unaudited) and December 31, 2022</u>	4
<u>Condensed Consolidated Statements of Operations for the Three and Nine Months Ended September 30, 2023 and 2022 (Unaudited)</u>	5
<u>Condensed Consolidated Statements of Stockholders' Equity (Deficit) for the Periods Ended September 30, 2023 and 2022 (Unaudited)</u>	6
<u>Condensed Consolidated Statements of Cash Flows for the Nine Months Ended September 30, 2023 and 2022 (Unaudited)</u>	8
<u>Notes to Condensed Consolidated Financial Statements (Unaudited)</u>	9
<u>Item 2. Management's Discussion and Analysis of Financial Condition and Results of Operations</u>	28
<u>Item 3. Quantitative and Qualitative Disclosure About Market Risk</u>	32
<u>Item 4. Controls and Procedures</u>	32

PART II - OTHER INFORMATION

<u>Item 1. Legal Proceedings</u>	34
<u>Item 1A. Risk Factors</u>	34
<u>Item 2. Unregistered Sales of Equity Securities and Use of Proceeds</u>	35
<u>Item 3. Defaults Upon Senior Securities</u>	35
<u>Item 4. Mine Safety Disclosures</u>	35
<u>Item 5. Other Information</u>	35
<u>Item 6. Exhibits</u>	35
<u>Signatures</u>	36

PART I - FINANCIAL INFORMATION

This Quarterly Report includes forward-looking statements within the meaning of the Securities Exchange Act of 1934. These statements are based on management's beliefs and assumptions, and on information currently available to management. Forward-looking statements include the information concerning our possible or assumed future results of operations set forth under the heading "Management's Discussion and Analysis of Financial Condition and Results of Operations." Forward-looking statements also include statements in which words such as "expect," "anticipate," "intend," "plan," "believe," "estimate," "consider," or similar expressions are used.

Forward-looking statements are not guarantees of future performance. They involve risks, uncertainties, and assumptions. Our future results and shareholder values may differ materially from those expressed in these forward-looking statements. Readers are cautioned not to put undue reliance on any forward-looking statements.

GLOBAL ARENA HOLDING, INC. AND SUBSIDIARIES
CONDENSED CONSOLIDATED BALANCE SHEETS

	<u>September 30,</u> <u>2023</u>	<u>December 31,</u> <u>2022</u>
(unaudited)		
<u>ASSETS</u>		
Current Assets:		
Cash and cash equivalents	\$ 14,618	\$ 149,714
Prepaid Expense	750	3,000
Total current assets	\$ 15,368	\$ 152,714
Deposits for proposed acquisitions	566,150	566,150
TOTAL ASSETS	\$ 581,518	\$ 718,864
<u>LIABILITIES AND STOCKHOLDERS' DEFICIT</u>		
Current Liabilities:		
Accounts payable	\$ 343,373	\$ 327,372
Due to related party	6,700	-
Accrued expenses	4,468,431	4,111,361
Convertible promissory notes payable, net of debt discount of \$60,307 and \$176,378	4,343,897	4,418,233
Promissory notes payable	390,349	392,196
Derivative liability	4,506	116,150
Total current liabilities	9,557,256	9,365,312
<u>STOCKHOLDERS' DEFICIT</u>		
Global Arena Holdings, Inc.		
Preferred stock, \$0.001 par value; 2,000,000 shares authorized; Series B preferred stock; 250,000 shares authorized 49,202 and 49,202 issued and outstanding	49	49
Series C preferred stock; 750,000 shares authorized 480,000 and 480,000 issued and outstanding	480	480
Common stock, \$0.001 par value; 4,000,000,000 shares authorized; 802,558,604 and 270,777,969 shares issued and outstanding	802,558	270,778
Additional paid-in capital	22,544,765	22,411,335
Accumulated deficit	(32,300,548)	(31,306,048)
Total Global Arena Holdings, Inc. stockholders' deficit	(8,952,696)	(8,623,406)
Noncontrolling interest	(23,042)	(23,042)
Total stockholders' deficit	(8,975,738)	(8,646,448)
TOTAL LIABILITIES AND STOCKHOLDERS' DEFICIT	\$ 581,518	\$ 718,864

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

GLOBAL ARENA HOLDING, INC. AND SUBSIDIARIES
CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS
(unaudited)

	<u>Three Months Ended September 30,</u>		<u>Nine Months Ended September 30,</u>	
	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>
Revenues:				
Services	\$ 268,304	\$ 162,067	\$ 612,468	\$ 559,911
Operating expenses:				
Salaries and benefits	47,015	244,864	281,825	587,335
Marketing and advertising	27,576	33,637	90,455	98,927
Software development	9,270	1,325	18,839	33,419
Professional fees	134,333	59,252	333,739	243,776
General and administrative	43,564	43,143	142,274	174,967
Printing	85,086	33,275	121,223	131,951
Total operating expenses	<u>346,844</u>	<u>415,496</u>	<u>988,355</u>	<u>1,270,375</u>
Loss from operations	<u>(78,540)</u>	<u>(253,429)</u>	<u>(375,887)</u>	<u>(710,464)</u>
Other expenses:				
Interest expense and financing costs	(230,552)	(174,216)	(727,632)	(587,469)
Debt Forgiveness		140,000	(2,623)	140,000
Change in fair value of derivative liability	139,634	71,260	111,642	71,306
Total other expenses	<u>(90,918)</u>	<u>37,044</u>	<u>(618,613)</u>	<u>(376,163)</u>
Income (loss) before provision for taxes	<u>(169,458)</u>	<u>(216,385)</u>	<u>(994,500)</u>	<u>(1,086,627)</u>
Provision for income taxes	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net loss	<u>(169,458)</u>	<u>(216,385)</u>	<u>(994,500)</u>	<u>(1,086,627)</u>
Net loss attributed to noncontrolling interest	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net loss attributed to Global Arena Holding, Inc.	<u>\$ (169,458)</u>	<u>\$ (216,385)</u>	<u>\$ (994,500)</u>	<u>\$ (1,086,627)</u>
Weighted average shares outstanding - basic and diluted	<u>701,035,141</u>	<u>188,450,167</u>	<u>503,477,046</u>	<u>188,450,167</u>
Loss per share - basic and diluted	<u>\$ (0.00)</u>	<u>\$ (0.00)</u>	<u>\$ (0.00)</u>	<u>\$ (0.00)</u>

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

GLOBAL ARENA HOLDING, INC. AND SUBSIDIARIES
CONDENSED CONSOLIDATED STATEMENTS OF STOCKHOLDERS' DEFICIT

	Series B Preferred Stock		Series C Preferred Stock		Common Stock		Additional Paid-in Capital	Accumulated Deficit	Total Globe Stockholders' Deficit
	Shares	Amount	Shares	Amount	Shares	Amount			
Balance, December 31, 2022	<u>49,202</u>	<u>\$ 49</u>	<u>480,000</u>	<u>\$ 480</u>	<u>270,777,969</u>	<u>\$ 270,778</u>	<u>\$ 22,411,335</u>	<u>\$ (31,306,048)</u>	<u>\$ (8,62)</u>
Issuance of common stock for convertible debt and accrued interest	-	-	-	-	67,081,217	67,081	29,363	-	9
Conversion of warrants	-	-	-	-	23,603,891	23,604	(23,604)	-	-
Allocated value of warrants and beneficial conversion	-	-	-	-	-	-	22,396	-	2
Net loss	-	-	-	-	-	-	-	(526,395)	(52)
Balance, March 31, 2023	<u>49,202</u>	<u>\$ 49</u>	<u>480,000</u>	<u>\$ 480</u>	<u>361,463,077</u>	<u>\$ 361,463</u>	<u>\$ 22,439,490</u>	<u>\$ (31,832,443)</u>	<u>\$ (9,03)</u>
Issuance of common stock for convertible debt and accrued interest	-	-	-	-	175,172,728	175,172	(6,013)	-	16
Issuance of shares for services	-	-	-	-	59,322,799	59,323	18,614	-	7
Warrants issued for services	-	-	-	-	-	-	12,499	-	1
Forgiveness of accrued compensation – related party	-	-	-	-	-	-	80,175	-	8
Net loss	-	-	-	-	-	-	-	(298,647)	(29)
Balance, June 30, 2023	<u>49,202</u>	<u>\$ 49</u>	<u>480,000</u>	<u>\$ 480</u>	<u>595,958,604</u>	<u>\$ 595,958</u>	<u>\$ 22,544,765</u>	<u>\$ (32,131,090)</u>	<u>\$ (8,98)</u>
Issuance of common stock for convertible debt and accrued interest	-	-	-	-	206,600,000	206,600	-	-	20
Net loss	-	-	-	-	-	-	-	(169,458)	(16)
Balance, September 30, 2023	<u>49,202</u>	<u>\$ 49</u>	<u>\$480,000</u>	<u>\$ 480</u>	<u>\$802,558,604</u>	<u>\$ 802,558</u>	<u>\$ 22,544,765</u>	<u>\$ (32,300,548)</u>	<u>\$ (8,95)</u>

GLOBAL ARENA HOLDING, INC. AND SUBSIDIARIES
CONDENSED CONSOLIDATED STATEMENTS OF STOCKHOLDERS' DEFICIT (continued)

	Series B		Series C Preferred		Common Stock		Additi
	Preferred Stock		Stock				Paid
	Shares	Amount	Shares	Amount	Shares	Amount	Capi
Balance, December 31, 2021	49,202	\$ 49	-	\$ -	170,375,180	\$ 170,375	\$ 21,82
Issuance of common stock for convertible debt and accrued interest					3,875,435	3,875	5
Issuance of common stock for debt settlement	-	-	-	-	-	-	
Allocated value of warrants and beneficial conversion feature related to issuance of convertible debt					-	-	9
Net loss							
Balance, March 31, 2022	49,202	\$ 49	-	\$ -	174,250,615	\$ 174,250	\$ 21,97
Issuance of common stock for convertible debt and accrued interest					18,210,167	18,210	15
Issuance of shares for debt settlement							
Allocated value of warrants and beneficial conversion feature related to issuance of convertible debt							11
Net loss							
Balance, June 30, 2022	49,202	\$ 49	-	\$ -	192,460,782	\$ 192,460	\$ 22,24
Issuance of common stock for convertible debt and accrued interest	-	-	-	-	20,829,480	20,829	6
Shares issues in exchanges for Series C Preferred Shares	-	-	480,000	480	-	-	
Conversion of warrants	-	-	-	-	3,281,250	3,281	(
Allocated value of warrants and beneficial conversion feature related to issuance of convertible debt	-	-	-	-	-	-	48,11
Net loss	-	-	-	-	-	-	
Balance, September 30, 2022	49,202	\$ 49	\$480,000	\$ 480	\$216,571,512	\$ 216,571	\$ 22,35

GLOBAL ARENA HOLDING, INC. AND SUBSIDIARIES
CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS
(unaudited)

	Nine Months Ended September 30,	
	2023	2022
OPERATING ACTIVITIES:		
Net loss	\$ (994,500)	\$ (1,086,627)
Adjustments to reconcile net loss to net cash used in operating activities:		
Amortization of debt discount	199,833	201,890
Change in fair value of derivative liability	(111,642)	(71,305)
Non-cash expense associated with warrant	22,396	-
Change in assets and liabilities:		
Deferred revenue	-	(21,500)
Prepaid Expense	2,250	-
Accounts payable	16,000	(16,434)
Accrued expenses	572,174	586,696
Net cash used in operating activities	<u>(293,489)</u>	<u>(407,280)</u>
INVESTING ACTIVITIES:		
Payment of deposit for acquisition	-	(10,000)
Net cash used in investing activities	<u>-</u>	<u>(10,000)</u>
FINANCING ACTIVITIES:		
Proceeds from convertible promissory notes payable	349,458	443,550
Proceeds from note payable	119,687	80,000
Repayment of note payable	(145,646)	(52,358)
Repayment of convertible promissory notes payable	(171,806)	(55,500)
Proceeds from related party	6,700	-
Net cash used in financing activities	<u>158,393</u>	<u>415,692</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(135,096)	(1,588)
CASH AND CASH EQUIVALENTS, BEGINNING BALANCE	149,714	13,295
CASH AND CASH EQUIVALENTS, ENDING BALANCE	<u>\$ 14,618</u>	<u>\$ 11,707</u>
NON-CASH INVESTING AND FINANCING ACTIVITIES:		
Allocated value of warrants and beneficial conversion features related to debt	<u>\$ 22,396</u>	<u>\$ 259,607</u>
Forgiveness of debt	<u>\$ 446,503</u>	<u>\$ -</u>
Debt converted to common stock	<u>\$ 80,175</u>	<u>\$ 320,911</u>
Series C Preferred Stock Issuance	<u>-</u>	<u>\$ 480</u>

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

GLOBAL ARENA HOLDING, INC.
NOTES TO UNAUDITED FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

NOTE 1 - ORGANIZATION

Organization and Business

Global Arena Holding, Inc. (formerly, “Global Arena Holding Subsidiary Corp.”) (“GAHI”), was formed in February 2009, in the state of Delaware. GAHI and its subsidiaries (the “Company”) was previously a financial services firm and currently is focusing on the following businesses through these subsidiaries:

On February 25, 2015, Global Election Services, Inc. (GES) formed on February 25, 2015, provides comprehensive technology-enabled paper absentee/mail ballot and internet election services to organizations such as craft and trade organizations, labor unions, political parties, co-operatives and housing organizations, associations and professional societies, universities, and political organizations.

GES has developed proprietary election software for a data storage and retrieval registration system to determine voter eligibility and prevent duplicate votes with In-Person digital signature capture, as well as proprietary election software for scanning/tabulation utilizing advanced OMR/OCR/Barcode imaging software featuring de-skewing, de-speckling and image correction. This system provides three types of audit capabilities. The hardware includes high speed optical scanners that are hard lined to a computer with all Wi-Fi disabled so the entire tabulation utilizing process occurs offline, eliminating the opportunity for hacking. GES is also working with multiple vendors and has made investments in companies that are developing Blockchain Technology for a data storage and retrieval registration system, tabulation of paper Absentee/Mail Ballots; and internet voting.

On March 25, 2021, the Company entered into a second amended purchase agreement (APA) with Election Services Solutions. Under the second APA the Company entered into an amended asset purchase agreement with Election Services Solutions, LLC. Under the amended APA, the Company will purchase 100% of the assets of Election Services Solutions, LLC and the Company will pay \$650,000, of which \$511,150 has already been paid, and issue 40,000,000 common shares to purchase these assets under this second amended APA. This APA replaces the first amended purchase agreement signed on May 10, 2019 wherein the Company was to purchase 100% of the assets of Election Services Solutions, LLC. The Company was to pay \$550,000, of which \$511,150 has already been paid, and issue 20,000,000 common shares to purchase these assets under this first amended APA. GES derives over 80 % of its current business from Election Services Solutions. Management anticipates the closing of this transaction will occur in the first quarter of 2024.

On May 20, 2015, the Company incorporated a new wholly owned entity in the State of Delaware called “GAHI Acquisition Corp.” This entity was incorporated at the time to be the merger subsidiary for the acquisition of Blockchain Technologies Corp. (BTC) and other software system development.

On May 20, 2015, the Company entered into an agreement and plan of merger with BTC. Under this agreement, BTC would have merged with GAHI Acquisition, and GAHI Acquisition, would have been the surviving corporation. As consideration for the merger, the Company was to reserve a number of shares equal to 1/3 the total issued and outstanding of the Company to be issued to BTC shareholders at closing. On October 20, 2015, the parties agreed to extend the closing date of the merger to December 15, 2015. This agreement expired on December 15, 2015.

Concurrently, on October 20, 2015, the Company paid \$125,000 in cash to BTC and issued to Nikolaos Spanos 1,377,398 of its common shares and 1,993,911 warrants to purchase its common shares at the exercise price of \$.10 per common share with an exercise period of three years. The warrants have expired. The common shares and warrants were issued for the purchase of 1,000,000 common shares of BTC. Said common shares of BTC represented ten percent (10%) of the outstanding equity in BTC on October 20, 2015. The securities issued by the Company were issued pursuant to an exemption from registration under Section 4(a)(2) of the Securities Act of 1933. There has been no further activity in GAHI Acquisition Corp.

On March 28, 2017, the United States Patent Office issued patents to BTC covering Election Intellectual Property, US Patent #9,608,829, Issued March 28, 2017. As an equity shareholder in BTC only, GAHC and GES have not used the BTC US Patent. Any use of the patent would require a new negotiation, and new contract with BTC.

The Company has determined that the initial investment of Blockchain Technologies Corp. will be written off. The Company's Board of Directors cancelled all transactions previously proposed but never acted on concerning GAHI Acquisition. GAHI Acquisition will remain a subsidiary for the exclusive use of any future transactions involving Blockchain Technologies Corporation.

The Company, GAHI, and GES do not trade crypto currency, nor participate in Initial Coin Offerings.

On June 15, 2019, GES entered into a Term Sheet to create a joint venture with TrueVote, Inc. Under the terms of the agreement GES was to invest \$50,000 into True Vote thru a 24 Month Debenture and issue a three year warrant exercisable at \$0.01 for 4,500,000 common shares of the Company. The Company will receive 3 million common shares of TrueVote, representing 30% of TrueVote Inc.

On December 16, 2019 this Term Sheet was amended to provide for a December 17, 2019, payment by the Company for \$ 40,000 to True Vote. As of the date of this filing the Company will pay an additional \$ 10,000 and a 3 year warrant exercisable at \$0.01 for 4,500,000 common shares of the Company, and the Company will receive 3,000,000 common shares of TrueVote Inc representing Thirty percent (30%) as part of the joint venture between the companies. The transaction closed on February 27, 2023.

On November 19, 2019, the Company incorporated a new wholly owned entity in the State of Delaware called Tidewater Energy Group Inc. The Board of Directors appointed John S. Matthews and Jason Old as Board members. The Company was formed to explore opportunities in the oil, gas, mineral and energy business. Tidewater Energy Group Inc. has 40,000,000 common shares authorized, par value \$0.001. There are currently 10,000,000 common shares issued and outstanding of which the Company holds 5,100,000 common shares (51%). The Company invested \$50,000 into Tidewater Energy Group Inc. for general capital and administrative expenses in January 2020.

On January 23, 2023, the Company incorporated a new wholly owned entity in the State of Nevada called Fortis Industria LLC, to explore acquisition opportunities.

On March 28, 2023, GES entered into a non-binding letter of intent with Enfield Exploration Corp., a corporation existing under the laws of the Provinces of British Columbia, Albert and Ontario, whereby Enfield will acquire the business of GES. The purchase price shall be the issuance of 10,000,000 shares of Enfield at a deemed price of USD\$0.50 per share in exchange for all of the issued and outstanding shares of GES. This transaction was terminated on September 1, 2023.

On November 29, 2023 the Company signed a amended and restated non binding letter of intent letter that sets out the terms and conditions pursuant to which 1329291 B.C. Ltd. a company incorporated under the laws of the Province of British Columbia and a reporting issuer in the provinces of British Columbia, Alberta, Saskatchewan, Manitoba, will acquire all of the issued and outstanding equity securities and securities convertible into equity securities of Global Election Services Inc. The purchase price shall be the issuance of 22,000,000 common shares of 1329291 B.C. Ltd. at a deemed price of USD\$0.25 per share in exchange for all of the issued and outstanding shares of GES.

Going Concern

The accompanying consolidated financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America, which contemplates the continuation of the Company as a going concern. The Company has generated recurring losses from operations and cash flow deficits from its operations since inception and has had to continually borrow to continue operating. In addition, certain of the Company's debt is in default as of September 30, 2023. These factors raise substantial doubt about the Company's ability to continue as a going concern. The continued operations of the Company are dependent upon its ability to raise additional capital, obtain additional financing and/or acquire or develop a business that generates sufficient positive cash flows from operations. The Company continues to raise funds from the issuance of additional convertible promissory note. Management is hopeful that with their ability to raise additional funds that the Company should be able to continue as a going concern.

The accompanying consolidated financial statements do not include any adjustments relating to the recoverability and classification of recorded assets, or the amounts and classification of liabilities that might be necessary in the event the Company cannot continue as a going concern.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Principles of Consolidation

The accompanying unaudited condensed consolidated financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America and pursuant to the rules and regulations of the United States Securities and Exchange Commission (the “SEC”) and include the accounts of GAHI and its wholly-owned and majority owned subsidiaries, GES, GAHI Acquisition Corp and Tidewater Energy Group, Inc. All significant intercompany accounts and transactions have been eliminated in consolidation. Certain information and note disclosures normally included in the Company’s annual financial statements have been condensed or omitted.

The December 31, 2022 condensed consolidated balance sheet was derived from financial statements but does not include all disclosures required by GAAP. These interim unaudited condensed consolidated financial statements, in the opinion of management, reflect all normal recurring adjustments necessary for a fair presentation of the financial position, results of operations and cash flows for the interim nine-month periods ended September 30, 2023 and 2022. The results for the nine months ended September 30, 2023 are not necessarily indicative of the results to be expected for the full year ending December 31, 2023 or for any future period.

Noncontrolling Interest

The Company follows ASC Topic 810, *Consolidation*, which governs the accounting for and reporting of non-controlling interests (“NCIs”) in partially owned consolidated subsidiaries and the loss of control of subsidiaries. Certain provisions of this standard indicate, among other things, that NCIs be treated as a separate component of equity, not as a liability, that increases and decreases in the parent’s ownership interest that leave control intact be treated as equity transactions rather than as step acquisitions or dilution gains or losses, and that losses of a partially owned consolidated subsidiary be allocated to the NCI even when such allocation might result in a deficit balance.

The net income (loss) attributed to the NCI is separately designated in the accompanying condensed consolidated statements of operations and comprehensive loss.

Basic and Diluted Earnings (Loss) Per Share

Earnings per share is calculated in accordance with the ASC 260-10, *Earnings Per Share*. Basic earnings-per-share is based upon the weighted average number of common shares outstanding. Diluted earnings-per-share is based on the assumption that all dilutive convertible notes, stock options and warrants were converted or exercised. Dilution is computed by applying the treasury stock method. Under this method, options and warrants are assumed to be exercised at the beginning of the period (or at the time of issuance, if later), and as if funds obtained thereby were used to purchase common stock at the average market price during the period. The following potentially dilutive shares were excluded from the shares used to calculate diluted earnings per share as their inclusion would be anti-dilutive.

	September 30,	
	2023	2022
Options	-	15,000,000
Warrants	1,045,226,190	1,360,102,897
Convertible notes	1,564,115,747	1,734,424,993
Total	<u>2,609,341,937</u>	<u>3,109,527,890</u>

Management Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the reporting periods. Significant estimates reflected in the consolidated financial statements include, but are not limited to, share-based compensation, and assumptions used in valuing derivative liabilities. Actual results could differ from those estimates.

Cash and Cash Equivalents

The Company considers all demand and time deposits and all highly liquid investments with an original maturity of three months or less to be cash equivalents.

Convertible Debt

Convertible debt is accounted for under FASB ASC 470, *Debt – Debt with Conversion and Other Options*. The Company records a beneficial conversion feature (“BCF”) related to the issuance of convertible debt that has conversion features at fixed or adjustable rates that are in-the-money when issued and records the relative fair value of any warrants issued with those instruments. The BCF for the convertible instruments is recognized and measured by allocating a portion of the proceeds to the warrants and as a reduction to the carrying amount of the convertible instrument equal to the intrinsic value of the conversion features, both of which are credited to additional paid-in capital. The Company calculates the fair value of warrants issued with the convertible instruments using the Black-Scholes valuation method, using the same assumptions used for valuing stock options, except that the contractual life of the warrant is used.

Under these guidelines, the Company allocates the value of the proceeds received from a convertible debt transaction between the conversion feature and any other detachable instruments (such as warrants) on a relative fair value basis. The allocated fair value of the BCF and warrants are recorded as a debt discount and is accreted over the expected term of the convertible debt as interest expense.

The Company accounts for modifications of its embedded conversion features in accordance with the ASC which requires the modification of a convertible debt instrument that changes the fair value of an embedded conversion feature and the subsequent recognition of interest expense or the associated debt instrument when the modification does not result in a debt extinguishment.

Derivative Financial Instruments

The Company evaluates its financial instruments to determine if such instruments are derivatives or contain features that qualify as embedded derivatives pursuant to ASC 815, *Derivatives and Hedging*. For derivative financial instruments that are accounted for as liabilities, the derivative instrument is initially recorded at its fair value and is then re-valued at each reporting date, with changes in the fair value reported in the statements of operations. The Company uses the Black-Scholes-Merton model to value the derivative instruments. The classification of derivative instruments, including whether such instruments should be recorded as liabilities or as equity, is evaluated at the end of each reporting period.

Revenue Recognition

The Company recognizes revenue in accordance with FASB ASC 606, *Revenue From Contracts with Customers*. The Company earns revenues through various services it provides to its clients. GES’s income is recognized at the presentation date of the certification of the election results. The payments received in advance are recorded as deferred revenue on the balance sheet. Should an election not proceed, all non-refundable deferred revenue will be recognized as revenue.

Share-Based Compensation

The Company records stock-based compensation in accordance with FASB ASC Topic 718, *Compensation – Stock Compensation*. FASB ASC Topic 718 requires companies to measure compensation cost for stock-based compensation at fair value at the grant date and recognize the expense over the requisite service period. The Company recognizes in the statements of operations the grant-date fair value of stock options and other equity-based compensation issued to employees and non-employees.

Fair Value of Financial Instruments

FASB ASC 820, *Fair Value Measurement* defines fair value as the price that would be received upon sale of an asset or paid upon transfer of a liability in an orderly transaction between market participants at the measurement date in the principal or most advantageous market for that asset or liability. The fair value should be calculated based on assumptions that market participants would use in pricing the asset or liability, not on assumptions specific to the entity.

Fair Value Measurements

The Company applies the provisions of ASC 820-10, *Fair Value Measurements and Disclosures*. ASC 820-10 defines fair value and establishes a three-level valuation hierarchy for disclosures of fair value measurement that enhances disclosure requirements for fair value measures. The three levels of valuation hierarchy are defined as follows:

- Level 1 inputs to the valuation methodology are quoted prices for identical assets or liabilities in active markets.
- Level 2 inputs to the valuation methodology include quoted prices for similar assets and liabilities in active markets, and inputs that are observable for the asset or liability, either directly or indirectly, for substantially the full term of the financial instrument.
- Level 3 inputs to the valuation methodology are unobservable and significant to the fair value measurement.

Cash, accounts payable and accrued expenses and deferred revenue – The carrying amounts reported in the consolidated balance sheets for these items are a reasonable estimate of fair value due to their short term nature.

Promissory notes payable and convertible promissory notes payable – Promissory notes payable and convertible promissory notes payable are recorded at amortized cost. The carrying amount approximates their fair value.

The Company uses Level 2 inputs for its valuation methodology for the beneficial conversion feature and warrant derivative liabilities as their fair values were determined by using the Black-Scholes-Merton pricing model based on various assumptions. The Company's derivative liabilities are adjusted to reflect fair value at each period end, with any increase or decrease in the fair value being recorded in results of operations as adjustments to fair value of derivatives.

The following table presents the Company's assets and liabilities required to be reflected within the fair value hierarchy as of September 30, 2023 and December 31, 2022.

Description	Fair Value As of September 30, 2022	Fair Value Measurements at September 30, 2023 Using Fair Value Hierarchy		
		Level 1	Level 2	Level 3
Derivative liability	\$ 4,507	\$ -	\$ 4,507	\$ -
Total	<u>\$ 144,142</u>	<u>\$ -</u>	<u>\$ 144,142</u>	<u>\$ -</u>

Description	Fair Value As of December 31, 2022	Fair Value Measurements at December 31, 2023 Using Fair Value Hierarchy		
		Level 1	Level 2	Level 3
Derivative liability	\$ 116,150	\$ -	\$ 116,150	\$ -
Total	\$ 116,150	\$ -	\$ 116,150	\$ -

Income Taxes

The Company accounts for income taxes in accordance with ASC Topic 740, *Income Taxes*. ASC 740 requires a company to use the asset and liability method of accounting for income taxes, whereby deferred tax assets are recognized for deductible temporary differences, and deferred tax liabilities are recognized for taxable temporary differences. Temporary differences are the differences between the reported amounts of assets and liabilities and their tax bases. Deferred tax assets are reduced by a valuation allowance when, in the opinion of management, it is more likely than not that some portion, or all of, the deferred tax assets will not be realized. Deferred tax assets and liabilities are adjusted for the effects of changes in tax laws and rates on the date of enactment.

Under ASC 740, a tax position is recognized as a benefit only if it is “more likely than not” that the tax position would be sustained in a tax examination, with a tax examination being presumed to occur. The amount recognized is the largest amount of tax benefit that is greater than 50% likely of being realized on examination. For tax positions not meeting the “more likely than not” test, no tax benefit is recorded. The adoption had no effect on the Company’s consolidated financial statements.

Recently Issued Accounting Pronouncements

In August 2020, the FASB issued ASU 2020-06, *Debt-Debt with Conversion and Other Options (Subtopic 470-20) and Derivatives and Hedging-Contracts in Entity's Own Equity (Subtopic 815-40)-Accounting for Convertible Instruments and Contracts in an Entity's Own Equity*. ASU 2020-06 reduces the number of accounting models for convertible debt instruments and convertible preferred stock. For convertible instruments with conversion features that are not required to be accounted for as derivatives under Topic 815, *Derivatives and Hedging*, or that do not result in substantial premiums accounted for as paid-in capital, the embedded conversion features no longer are separated from the host contract. ASU 2020-06 also removes certain conditions that should be considered in the derivatives scope exception evaluation under Subtopic 815-40, *Derivatives and Hedging-Contracts in Entity's Own Equity*, and clarify the scope and certain requirements under Subtopic 815-40. In addition, ASU 2020-06 improves the guidance related to the disclosures and earnings-per-share (EPS) for convertible instruments and contract in entity’s own equity. ASU 2020-06 is effective for public business entities that meet the definition of a Securities and Exchange Commission (SEC) filer, excluding entities eligible to be smaller reporting companies as defined by the SEC, for fiscal years beginning after December 15, 2021, including interim periods within those fiscal years. For all other entities, the amendments are effective for fiscal years beginning after December 15, 2023, including interim periods within those fiscal years. Early adoption is permitted, but no earlier than fiscal years beginning after December 15, 2020, including interim periods within those fiscal years. The Board specified that an entity should adopt the guidance as of the beginning of its annual fiscal year. The Company is currently evaluation the impact this ASU will have on its consolidated financial statements.

Management does not believe that any recently issued, but not yet effective, accounting standards could have a material effect on the accompanying financial statements. As new accounting pronouncements are issued, we will adopt those that are applicable under the circumstances.

NOTE 3 - ACQUISITION DEPOSITS

On March 25, 2021, the Company entered into a second amended purchase agreement (APA) with Election Services Solutions. Under the second APA the Company entered into an amended asset purchase agreement with Election Services Solutions, LLC. Under the amended APA, the Company will purchase 100% of the assets of Election Services Solutions, LLC and the Company will pay \$650,000, of which \$511,150 has already been paid, and issue 40,000,000 common shares to purchase these assets under this second amended APA. This APA replaces the first amended purchase agreement signed on May 10, 2019 wherein the Company was to purchase 100% of the assets of Election Services Solutions, LLC. The Company was to pay \$550,000, of which \$511,150 has already been paid, and issue 20,000,000 common shares to purchase these assets under this first amended APA. GES derives 100% of its current business from Election Services Solutions. Management anticipates the closing of this transaction will occur in the third quarter of 2023.

On June 15, 2019, GES entered into a Term Sheet, and Common Stock Purchase Agreement to create a joint venture with TrueVote, Inc. Under the terms of the agreement GES was to invest \$50,000 into a 24 Month Debenture and issue a 3 year warrant exercisable at \$0.01 for 4,500,000 common shares of the Company. The Company will receive 3 million common shares of TrueVote, representing 30% of TrueVote Inc. The Company, on December 17, 2019, paid \$ 40,000 to True Vote. Under the terms of the agreement GES is to invest an additional \$10,000 and the Company issue a 3 year warrant exercisable at \$0.01 for 4,500,000 common shares of the Company. On April 15, 2022, the Company made the final \$10,000 cash payment. On June 1st, 2021, TrueVote issued its White Paper "A transparent Electronic Voting System validated by the Bitcoin Blockchain" TrueVote, Inc. is building a comprehensive end-to-end, de-centralized, completely digital voting system. This will be based on traditional, proven database methodologies, and layered with a "checksum" that's posted on the Blockchain, proving all data is immutable and unalterable. This design will ensure that every vote is transparently counted and verifiable. The transaction closed on February 27, 2023.

On November 19, 2019, the Company incorporated a new wholly owned entity in the State of Delaware called Tidewater Energy Group Inc. The Board of Directors appointed John S. Matthews and Jason Old as Board members. The Company was formed to explore opportunities in the oil, gas, mineral, and energy business. Tidewater Energy Group Inc. has 40,000,000 common shares authorized: par value \$0.001. There are currently 10,000,000 common shares issued and outstanding of which the Company holds 5,100,000 common shares (51%). The Company invested \$50,000 into Tidewater Energy Group Inc. for general capital and administrative expenses in January 2020. The Company plans to close Tidewater Energy Group Inc in the third quarter of 2023.

NOTE 4 - ACCRUED EXPENSES

Accrued expenses at September 30, 2023 and December 31, 2022 consisted of the following:

	September 30, 2023	December 31, 2022
Accrued interest	\$ 3,190,547	\$ 2,767,267
Accrued compensation	1,241,441	1,307,656
Other accrued expenses	36,438	36,438
	<u>\$ 4,468,426</u>	<u>\$ 4,111,361</u>

NOTE 5 - PROMISSORY NOTES PAYABLE

In March 2014, the Company issued two promissory notes for a total of \$230,000. The interest rate is the short-term applicable federal rate as determined by the Internal Revenue Service for the calendar month plus 10%. These two promissory notes are due on December 31, 2021, as amended and currently in default. The outstanding balance was \$230,000 and \$230,000 as of September 30, 2023 and December 31, 2022, respectively.

In November 29, 2022, the Company entered into promissory note agreement with Duck Duck Spruce for a total of \$100,000. The outstanding balance was \$100,000 and \$100,000 as of September 30, 2023 and December 31, 2022, respectively.

NOTE 6 - CONVERTIBLE PROMISSORY NOTES PAYABLE

Convertible promissory notes payable at September 30, 2023 and December 31, 2022 consist of the following:

	September 30, 2023	December 31, 2022
Convertible promissory notes with interest rates ranging from 10% to 12% per annum, convertible into common shares at a fixed price ranging from \$0.001 to \$0.03 per share. Maturity dates through September 30 2023, as amended. (\$2,817,865 in default)	\$ 3,075,053	\$ 3,099,054
Convertible promissory notes with interest rates ranging from 10% to 12% per annum, convertible into common shares at prices equal to 60% discount from the lowest trade price in the 20-25 trading days prior to conversion (as of September 30, 2021 the conversion price would be \$0.001 per share). Maturity dates through June 30, 2023, as amended. (\$190,784 in default)	199,328	321,534
Convertible promissory notes with interest at 12% per annum, convertible into common shares of GES. The maturity dates through September 30, 2023, as amended. (\$1,131,823 in default)	1,129,823	1,174,023
Total convertible promissory notes payable	4,404,204	4,594,611
Unamortized debt discount	(60,307)	(176,378)
Convertible promissory notes payable, net discount	4,343,896	(4,418,233)
Less current portion	(4,343,896)	(4,418,233)
Long-term portion	-	-

A rollforward of the convertible promissory notes payable from December 31, 2022 to September 30, 2023 is below:

Convertible promissory notes payable, December 31, 2022	\$4,418,233
Issued for cash	328,500
Issued for original issue discount	(33,950)
Repayment for cash	(171,807)
Conversion of common stock	(388,501)
Debt discount related to new convertible promissory notes	-
Amortization of debt discounts	191,422
Convertible promissory notes payable, September 30, 2023	<u>\$4,343,897</u>

The per share conversion price into which Principal Amount and interest (including any Default Interest) under the Notes shall be convertible into shares of Common Stock hereunder (the "Conversion Price") shall equal \$0.0005. If at any time the Conversion Price as determined hereunder for any conversion would be less than the par value of the Common Stock, then at the sole discretion of the Holder, the Conversion Price hereunder may equal such par value for such conversion and the Conversion Amount for such conversion may be increased to include Additional Principal, where "Additional Principal" means such additional amount to be added to the Conversion Amount to the extent necessary to cause the number of conversion shares issuable upon such conversion to equal the same number of conversion shares as would have been issued had the Conversion Price not been adjusted by the Holder to the par value price.

NOTE 7 - DERIVATIVE FINANCIAL INSTRUMENTS

Certain of the Company's convertible promissory notes payable are convertible into shares of the Company's common stock at a percentage of the market price on the date of conversion. The Company has determined that the variable conversion rate is an embedded derivative instrument. The Company uses the Black-Scholes valuation method to value the derivative instruments at inception and on subsequent valuation dates. Weighted average assumptions used to estimate fair values are as follows:

	September 30, 2023	December 31, 2022
Risk-free interest rate	5.27-5.54%	4.12-4.73%
Expected life of the options (Years)	0.5-77	0.01-1.30
Expected volatility	201%-233%	204%
Expected dividend yield	0%	0%
Fair Value	<u>\$ 4,506</u>	<u>\$ 116,150</u>

A roll-forward of the derivative liability from December 31, 2022 to September 30, 2023 is below:

Derivative liabilities, December 31, 2022	\$ 116,150
Relieved with debt settlement agreement	0
Change in fair value of derivative liabilities	(111,642.96)
Derivative liabilities, September 30, 2023	<u>\$ 4,506</u>

NOTE 8 - STOCKHOLDERS' DEFICIT

Series B Preferred Stock

Pursuant to the Company's Certificate of Incorporation, the Company has authorized 2,000,000 shares of \$0.001 par value Preferred Stock. The Company has designated 250,000 of the 2,000,000 shares as Series B Preferred Stock. The Series B Preferred Stock dividend is cumulative and accruing at the rate of ten percent (10%) per annum. The dividend shall be paid in common stock of the Company at the current market price. No dividend may be paid on common shares so long as the Series B Preferred Stock dividend is outstanding. Each Series B preferred share, valued at \$10 per Series B preferred share, shall be convertible into a number of common shares at the previous average of the 5 Trading Day closing price as reported by OTC Pink, equal to a value of \$11.5. The conversion right is only available when the common shares are trading at above \$.006. At any time prior to the second anniversary of issuance, the Company may redeem, in whole or in part, the Series B Preferred Stock at an amount equal to 115% of purchase price on not less than thirty (30) days nor more than sixty (60) days' written notice.

During the year ended December 31, 2017, the Company sold 90,000 shares of Series B Preferred Stock for cash proceeds of \$900,000.

During the year ended December 31, 2018, 30,000 of these preferred shares were converted into 30,743,885 shares of common stock.

During the year ended December 31, 2020, 10,798 of these preferred shares were converted into 36,519,609 shares of common stock.

Series C Preferred Stock

Pursuant to Board of Director minutes dated July 27, 2022, the Company filed a Certificate of Designation with the State of Delaware authorizing the creation of 750,000 Series C Preferred Stock with the following terms and rights:

A. Designation and Number. A series of the preferred stock, designation the “Series C Preferred Stock,” \$0.001 par value, is hereby established. The number of shares of the Series C Preferred Stock shall be Seven Hundred Fifty Thousand (750,000). The rights, preferences, privileges, and restrictions granted to and imposed on the Series C Preferred Stock are as set forth below.

B. Dividend Provisions. None

C. Conversion Rights. None

D. Preemptive Rights. None

E. Voting Rights. Each share of Series C Preferred Stock shall entitle the holder thereof to cast 5,000 votes on all matters submitted to a vote of the stockholders of the Corporation.

On July 27, 2022, the Company authorized the issuance of 480,000 shares Series C Preferred Stock at \$.001 per share as follows:

120,000 Series C Preferred Shares - John Matthews, CEO/CFO

120,000 Series C Preferred Shares – Martin Doane, Director

120,000 Series C Preferred Shares – Facundo Bacardi, Director

120,000 Series C Preferred Share – Kathryn Weisbeck, Director of Public Relations/Marketing

The Series C Preferred Shares were issued on July 29, 2022.

Common Stock

During the three months ended September 30, 2023, the Company issued 206,600,000 shares of common stock for convertible notes of \$203,825 and accrued interest of \$2,775. The shares were valued based on the market price on the grant date.

During the nine months ended September 30, 2023, the Company issued 242,253,945 shares of common stock for convertible notes of \$427,709 and accrued interest of \$44,494. The shares were valued based on the market price on the grant date. In addition, the Company issued 59,322,799 for services of \$77,937. The shares were valued based on the market price on the grant date.

Option Activity

A summary of the option activity is presented below:

	Number of Options	Weighted Average Exercise Price (\$)	Weighted Average Remaining Contractual Life (in years)	Aggregate Intrinsic Value (\$)
Outstanding, December 31, 2022	15,000,000	.02	.19	-
Granted	-			
Exercised	(15,000,000)			
Forfeited/Canceled	-			
Outstanding, September 30, 2023	-	-	-	-
Exercisable, September 30, 2023	-	-	-	-

The exercise price for options outstanding at September 30, 2023 is as follows:

Outstanding and Exercisable	
Number of Options	Exercise Price
-	\$ -

Warrant Activity

A summary of warrant activity is presented below:

	Number of Warrants	Weighted Average Exercise Price (\$)	Weighted Average Remaining Contractual Life (in years)	Aggregate Intrinsic Value (\$)
Outstanding, December 31, 2022	1,380,755,235	0.003	1.4	-
Granted	29,500,000	0.001		
Exercised	(32,187,124)	0.001		
Forfeited/Canceled	(332,841,921)	0.001		
Outstanding, September 30, 2023	<u>1,045,226,190</u>	0.001		
Exercisable, September 30, 2023	<u>1,045,226,190</u>	0,001	2.49	-

The exercise price for warrants outstanding at September 30, 2023 is as follows:

Outstanding and Exercisable	
Number of Warrants	Exercise Price
7,500,000	\$ 0.00250
951,812,876	\$ 0.00100
4,500,000	\$ 0.00120
29,270,457	\$ 0.00170
25,000,000	\$ 0.00300
25,000,000	\$ 0.00400
7,142,857	\$ 0.00700
<u>1,045,226,190</u>	

During the nine months ended September 30, 2023, the Company issued a total of 10,000,000 warrants in connection with a new convertible promissory note payable. The fair values of the warrants were determined using the Black-Scholes option pricing model with the following assumptions:

- Expected life of 1.00-4.00 years
- Volatility of 236%;
- Dividend yield of 0%;
- Risk free interest rate of 5.27% - 5.54%

NOTE 9 - COMMITMENTS AND CONTINGENCIES

The Company may be involved in legal proceedings in the ordinary course of business. Such matters are subject to many uncertainties, and outcomes are not predictable with assurance.

On December 26, 2017, the Company entered into a settlement agreement with a prior attorney with regards to outstanding legal fees owed. Pursuant to this settlement agreement, the Company paid \$25,000 on January 5, 2018, and \$25,000 on February 5, 2018, and was required to pay an additional \$200,000 during 2018. On December 14, 2020, parties amended the settlement agreement to state that the Company shall pay the prior attorney Two Hundred Nineteen Thousand, Five Hundred and Seventy-Six Dollars and thirty nine cents (\$219,576.39). The amount due shall be paid to the prior attorney in payments of Five Thousand Dollars per month for a period of thirty-four (34) months. On January 27, 2021, the Company made a payment of \$5,000, on April 12, 2021, the Company made a payment of \$15,000, on August 6, 2021, the Company made a payment of \$5,000. On October 1, 2021, the Company made a payment of \$5,000 and on November 12, 2021, the Company made a payment of \$10,000. On January 7, 2022, the Company made a payment of \$ 5,000 and on February 18, 2022, the Company made a payment of \$5,000. On May 5, 2022, the Company made payments of \$5,000 and, on June 22, 2022, the Company made payments of \$5,000. On January 13, 2023, the Company made a payment of \$5,000.

On October 16, 2020, the Company's subsidiary, Tidewater Energy Group Corp. was named as a defendant in a lawsuit filed in District Court in and For Tulsa County, State of Oklahoma, CJ-2020-3172. On January 13, 2021, the plaintiffs added the Company to the lawsuit. The plaintiffs are seeking damages, disgorgement and specific performance relief relating to a Purchase and Sale Agreement to purchase all of the membership interests in Foster Energy. The Company has obtained counsel to dispute the charges. On March 18, 2021, the Company filed a motion to dismiss and brief in support. The Company asserted that the plaintiffs' claims are entirely without merit as the Company was not a party to the Purchase and Sale Agreement or the related non-disclosure agreement. Tidewater concurrently filed a motion to dismiss based on legal remedies available to Tidewater. On December 7, 2022 the case was dismissed with each party bearing their own attorney fees and costs.

On March 31, 2022, the Company was named as a defendant in a lawsuit filed in the Supreme Court of the State of New York, Index No. 651531/2002. The plaintiff has alleged breach of contract and unjust enrichment. The plaintiff is seeking damages relating to a plaintiff's prior employment agreement with the Company. The Company has obtained counsel to dispute the charges. On July 19, 2023 the Company entered into a settlement agreement with the plaintiff, requiring the Company to pay \$30,000.

On May 1, 2023, Brett Pezzuto and Christian Pezzuto filed a complaint in the United States District Court for the Southern District of New York (Civil Action No. 1:23-cv-03591) against the Company and GES for breach of contract for failures to pay monies owned pursuant to promissory notes and for not providing plaintiffs an opportunity to convert their promissory notes to common stock. The plaintiffs are asking to money damages in the aggregate amount of \$1,565,610. The Company and GES have obtained legal counsel to dispute the charges. The case is still open as of September 30, 2023.

On May 22, 2023, Lim Chap Huat filed a Memorandum of Law in Support of Plaintiff's Motion for Summary Judgment in Lieu of Complaint Pursuant to CPLR 3213 in the Supreme Court of the State of New York (Index No. 652474/2023) against the Company. The Memorandum of Law seeks summary judgment on a promissory note made by the Company in the principal amount of \$200,000, plus interest at the rate of 12%, as well as attorney's fees and costs incurred, to recover unpaid monies owned by the Company. The Company has obtained legal counsel to dispute the charges. The case is still open as of September 30, 2023.

NOTE 10 - AGREEMENTS

On March 25, 2021, the Company entered into a second amended purchase agreement (APA) with Election Services Solutions. Under the second APA the Company entered into an amended asset purchase agreement with Election Services Solutions, LLC. Under the amended APA, the Company will purchase 100% of the assets of Election Services Solutions, LLC and the Company will pay \$650,000, of which \$511,150 has already been paid, and issue 40,000,000 common shares to purchase these assets under this second amended APA. This APA replaces the first amended purchase agreement signed on May 10, 2019, wherein the Company was to purchase 100% of the assets of Election Services Solutions, LLC. The Company was to pay \$550,000, of which \$511,150 has already been paid, and issue 20,000,000 common shares to purchase these assets under this first amended APA. GES derives over 80 % of its current business from Election Services Solutions. Management anticipates the closing of this transaction will occur in the first quarter of 2024.

On May 13, 2019, the Company entered into a joint venture agreement with Voting Portals, LLC (VP), a Florida limited liability company. Pursuant to this agreement, the joint venture will be making use of the VP online e-voting web portal solutions and proprietary e-voting software programs to service and fulfill GES's clients' online elections and other e-voting events pursuant to the terms of the agreement, as well as any other ventures and relationships agreed to pursuant to the goals of the agreement. The Agreement was amended and as part of this agreement, the Company will be issuing 10,000,000 common shares to VP for services rendered, and VP will own 100% of the rights to the software, while GES will be responsible for all administrative and other election procedures. This transaction will close in the first Quarter of 2024.

On January 14, 2022, GES entered into an Independent Consulting Agreement (ICA) with an investor. Under the terms of the ICA the investor will receive 15,000,000 million common shares in return for his software expertise in the development of GES election software. This new ICA replaces an amended MSA signed May 13, 2019 with HCAS and the investor wherein the Company was to issue a total of 30,000,000 warrants to purchase the Company's common shares at a price of \$0.005 as consideration for the services of HCAS and the investor. The investor has over 25 years' experience in the areas of Information Security, Enterprise Risk Management and Compliance, Information Technology and Operations including 21 years with Visa Inc. where he performed as Senior Business Leader of Information Security. The investor has extensive experience in a broad range of areas related to Information Security, Network Engineering, and Enterprise Governance, Risk and Compliance and Payment networks within the financial industry. Management anticipates the closing of this transaction will occur in the first quarter or early first quarter of 2024.

On June 27, 2019, Blockchain Valley Ventures and GES signed an amended agreement calling for a \$25,000 CHF payment for the development and facilitation of an extended workshop with relevant and best in class third party blockchain technology companies, wherein BVV was to serve as an advisor in connection with a Voter Registration, Voter Authentication, and Voter Eligibility using a Blockchain Platform and GES would pay BVV \$25,000 CHF payment upon completion of the engagement. This agreement replaced a June 19, 2019 engagement letter with Blockchain Valley Ventures ("BVV") of Zug Switzerland. Under the terms of the original agreement, GES was to pay BVV 50,000 Swiss Francs (CHF).

GES made payments of \$25,000 CHF and received the working paper primarily covering the following matters:

- Development and facilitation of an extended workshop with relevant and best in class third party blockchain technology companies such as Phoenix Systems AG, Securosys AG and others as well as any subject matter expert to be invited by Global Election Services Inc.
- Development of a high-level technology solution architecture and its requirements for the blockchain based voting registration platform with inputs from third party blockchain technology.
- Documentation of the results of a) and b) in order to provide the basis of the technical development of the platform.
- Development of an implementation recommendation with respect to Voting on the Blockchain Platform.
- Legal facilitation with respect to outside tax and legal advisors in connection with compliance with local and international regulation.
- Project Management during the engagement.

The Working Paper discusses a high-level envisaged Blockchain platform, including a foundational flowchart, and implementation recommendation; BVV is a Crypto Valley, Switzerland based venture capital firm who consists of highly successful entrepreneurs, finance experts, blockchain technology experts and ICO experienced analysts and consultants. The documents created will be used by GES, to begin to create a Minimal Viable Product. This Product, along with GES licensing rights on GES existing Registration and Tabulation Software will be owned by GES. The Working Paper was completed in 2022.

GES Investment in TrueVote Inc.

On June 15, 2019, GES entered into a Term Sheet, and Common Stock Purchase Agreement to create a joint venture with TrueVote, Inc. Under the terms of the agreement GES was to invest \$50,000 into a 24 Month Debenture and issue a 3 year warrant exercisable at \$0.01 for 4,500,000 common shares of the Company. The Company will receive 3 million common shares of TrueVote, representing 30% of TrueVote Inc. The Company on December 17, 2019 paid \$ 40,000 to True Vote. Under the terms of the agreement GES was to invest an additional \$10,000 and the Company issue a 3 year warrant exercisable at \$0.01 for 4,500,000 common shares of the Company

On February 27, 2023 GES closed this transaction by investing the remaining \$10,000 and as part of TrueVote revised transaction, new GAHC warrants were issued to the Principals of True Vote Inc., Brett Morrison and Ped Hasid. The warrants were issued on February 27, 2023 and each individual is entitled to exercise the warrants to purchase a maximum of 2,250,000 (Two Million, Two Hundred Fifty Thousand) fully-paid and non-assessable shares of the GAHC Common Stock, par value \$0.001 per share at an exercise price of \$0.0012 per Share, replacing a previous conversion price of \$0.01. The warrants are exercisable for a period of two years from the issuance date.

On June 1st, 2021, TrueVote issued its White Paper “A transparent Electronic Voting System validated by the Bitcoin Blockchain” TrueVote, Inc. is building a comprehensive end-to-end, de-centralized, completely digital voting system. This will be based on traditional, proven database methodologies, and layered with a "checksum" that's posted on the Blockchain, proving all data is immutable and unalterable. This design will ensure that every vote is transparently counted and verifiable.

The TrueVote Voting System will be based on traditional, proven database methodologies and layered with a “checksum” that is posted on the blockchain, proving all data is immutable and unalterable.

True Vote is directed by Brett Morrison recently the Director of Enterprise Information Systems at SpaceX. Brett was as an e-commerce pioneer, getting brands online and creating a new channel for sales at the beginning of the e-commerce boom. Brett co-founded Onestop Internet in 2003 out of his garage and built the original e-commerce and warehouse management software that started the company. Throughout his time as Chief Technology Officer and Chief Innovation Officer at Onestop, he oversaw and managed its growth and architected and helped build the new Onestop 2.0 platform. Prior to Onestop, Brett co-founded one of the first photo sharing companies on the Internet, ememories.com, which was sold to PhotoWorks, one of the largest photo processing companies in the U.S. True Vote is also directed by Ped Hasid who graduated UCLA with Magna Cum Laude Honors in 2007. Ped later went on to cofound Block26, a venture vehicle for the DLT space established in 2014, leading the technology and investment strategy for the firm. Block26 to date has financed and incubated innovative projects that aim to enhance consumer adoption of DLT technology.

2) Tidewater Energy Group Inc.

On November 19, 2019, the Company incorporated a new wholly owned entity in the State of Delaware called Tidewater Energy Group Inc. The Board of Directors appointed John S. Matthews and Jason Old as Board members.

The Company was formed to explore opportunities in the oil, gas, mineral and energy business. Tidewater Energy Group Inc. has 40,000,000 common shares authorized: par value \$0.001. There are currently 10,000,000 common shares issued and outstanding of which the Company holds 5,100,000 common shares (51%). The Company invested \$50,000 into Tidewater Energy Group Inc. for general capital and administrative expenses in January 2020. The Company plans to close Tidewater Energy Group Inc. in the first quarter of 2024.

3) GAHI Acquisition Corp.

On June 7, 2019, the Company's second subsidiary, GAHI Acquisition Corp. (GAHI) was authorized by the Company's Board of Directors to infuse an initial deposit of \$50,000 into the subsidiary for general capital and administrative expenses. GAHI Acquisition will be repurposed in order to explore potential new business ventures in an effort to increase shareholder value. The Company will cause GAHI Acquisition to explore opportunities in the energy and minerals business, which may provide investment opportunities, including the possibility of providing blockchain technology software to energy and mineral companies. The Company added Mr. Jason N. Old to the GAHI Acquisition Board as a Director. On November 28, 2019, the Company's Board of Directors authorized the termination of the transaction previously authorized to infuse an initial deposit of \$50,000 into GAHI Acquisition for general capital and administrative expenses and have GAHI Acquisition repurposed in order to explore opportunities in the energy and minerals business, which may provide investment opportunities, including the possibility of providing blockchain technology software to energy and mineral companies. GAHI Acquisition will remain a 100% subsidiary of the Company and will focus on Blockchain related companies for investments and acquisition. The Company has had no activity in GAHI Acquisition as of December 31, 2022, and as such the will close GAHI Acquisition Corp.

4) Other Corporate Matters

On February 2, 2022, Global Election Services, Inc. entered into a promissory note with an investor for the amount of \$12,000 with original issue discount of \$2,000. The note has been repaid in full as of March 31, 2022.

On February 3, 2022, Global Election Services, Inc. entered into a promissory note with an investor for the amount of \$17,500 with original issue discount of \$2,500. The note bears 10% interest and mature in six months.

On March 30, 2022, Global Election Services entered into a convertible note with an investor for the amount of \$10,500. The note bears a 12% interest and mature in twelve months. The Note can be converted into 8,000,000 shares of the Company's common stock. The note has been repaid in full as of June 30, 2022.

On March 30, 2022, Global Election Services entered into a convertible note with an investor for the amount of \$20,000. The note bears a 12% interest and mature in twelve months. The Note can be converted into 8,000,000 shares of the Company's common stock.

On February 11, 2022, the Company entered into a 12% annum interest convertible promissory note with an investor for the principal amount of \$140,000 with an original issue discount in the amount of \$14,000 mature in twelve months. The note can be converted to the Company's common stock at \$0.001 per share. In connection with the issuance of the convertible promissory note, the Company also issued two common stock purchase warrant, the first common stock purchase warrant for a total of 100,000,000 shares of the Company's common stock and the second common stock purchase warrant for a total of 260,000,000 shares of the Company's common stock. The exercise price for both warrants are \$0.001 per share vesting in five years.

On February 2, 2022, Global Election Services, Inc. entered into a promissory note with an investor for the amount of \$12,000 with original issue discount of \$2,000. The note has been repaid in full as of September 30, 2022.

On February 3, 2022, Global Election Services, Inc. entered into a promissory note with an investor for the amount of \$16,500 with original issue discount of \$2,500. The note bears 10% interest and mature in six months. On May 20, 2022, the company entered into a new agreement including the original payment and two additional payments of \$10,000 on April 15, 2022 and \$26,000 on May 20, 2022. The note bears an interest of 12% and matures in 30 days. On August 16, 2022, entered in to a new agreement including the payments above, an additional payment of \$7,000 on August 16, 2022. The note bears an interest of 12% and matures in 30 days.

On March 30, 2022, Global Election Services entered into a convertible note with an investor for the amount of \$20,000. The note bears a 12% interest and mature in twelve months. The Note can be converted into Global Election Services Inc. common stock at an \$8,000,000 valuation.

On April 7, 2022, Global Election Services, Inc. entered into a promissory note with an investor for the amount of \$12,500 with original issue discount of \$2,500. The note bears 12% interest and matures in 21 days. The note has been repaid in full as of September 30, 2022. This note was paid off as of March 30, 2023.

On April 7, 2022, Global Election Services, Inc. entered into a promissory note with an investor for the amount of \$12,500 with original issue discount of \$1,500. The note bears 12% interest and matures in 21 days. This note was paid off as of March 30, 2023.

On May 27, 2022, Global Election Services, Inc. entered into a promissory note with an investor for the amount of \$10,000. The note bears 12% interest and matures in three months. This note was paid off as of March 30, 2023.

On June 3, 2022, Global Election Services, Inc. entered into a promissory note with an investor for the amount of \$12,000 with original issue discount of \$2,000. The note bears 10% interest and matures in 2 months. This note was paid off as of March 30, 2023.

On June 15, 2022, the Company entered into a 12% annum interest convertible promissory note with an investor for the principal amount of \$140,000 with an original issue discount in the amount of \$14,000 mature in twelve months. The note can be converted to the Company's common stock at \$0.001 per share. In connection with the issuance of the convertible promissory note, the Company also issued two common stock purchase warrant, the first common stock purchase warrant for a total of 100,000,000 shares of the Company's common stock and the second common stock purchase warrant for a total of 260,000,000 shares of the Company's common stock. The exercise price for both warrants are \$0.001 per share vesting in five years.

On August 23, 2022, the Company entered into a 12% annum interest convertible promissory note with an investor for the principal amount of \$62,000 with an original issue discount in the amount of \$6,200 mature in twelve months. The note can be converted to the Company's common stock at \$0.001 per share. In connection with the issuance of the convertible promissory note, the Company also issued two common stock purchase warrant, the first common stock purchase warrant for a total of 50,000,000 shares of the Company's common stock and the second common stock purchase warrant for a total of 180,000,000 shares of the Company's common stock. The exercise price for both warrants are \$0.001 per share vesting in five years.

On December 30, 2022, the Company entered into a 12% annum interest convertible promissory note with an investor for the principal amount of \$150,000 with an mature in sixteen months. The note can be converted to the Company's common stock at \$0.0025 per share. In connection with the issuance of the convertible promissory note, the Company also issued one common stock purchase warrant, the common stock purchase warrant for a total of 7,500,000 shares of the Company's common stock. The exercise price for both warrants are \$0.0025 per share vesting in five years.

On January 26, 2023, the Company entered into a convertible note with an investor for the amount of \$54,600. The note bears a 12% interest and mature in twelve months.

On January 31, 2023, the Company and a note holder entered into a settlement, beginning February 5, 2023 and on the fifth day of the next four (4) months thereafter, the Company shall secure a third party (a "Third Party Purchaser") to purchase from Holder a minimum of Sixty Thousand Dollars (\$60,000) of unpaid principal and accrued interest under the Note and on July 1, 2023 the Company shall secure a Third Party Purchaser to purchase from Holder all remaining unpaid principal and accrued interest under the Note with each such purchase to be allocated pro rata between the remaining unpaid principal and accrued interest. The Company has been working with the note holder on an ongoing basis to complete the terms of the settlement.

On January 31, 2023, Global Election Services entered into a Loan agreement with an investor for the amount of \$41,000. The company will repay the loan in 24 weekly fixed payments of \$2,426. This note was paid off as of June 30, 2023.

On March 10, 2023, the Company entered into a convertible note with an investor for the amount of \$32,500. The note bears a 12% interest and mature in twelve months.

On March 7, 2023, the Company entered into a warrant purchase agreement with an investor, for the purchase of up to ten million shares at a par value of \$0.001 and the price of \$0.002 per share. The agreement will expire two years after the date of issuance.

On March 8, 2023, the Company entered into a Media Consulting Agreement with an investor (Media Consultant). The media consultant will provide consulting services in related to their operation and shall receive \$3,200 per month for 6 months and the parties may negotiate to extend the term of the agreement. This agreement was terminated by the Company June 1st, 2023.

On February 27, 2023, Global Election Services entered into a First Amendment to a Convertible Promissory Note with an investor originally dated December 20, 2019. The related Stock Purchase Agreement signed December 19, 2019, wherein GES received 3,000 common shares of the 10,000 common stock outstanding of TrueVote remained unchanged.

As part of TrueVote revised transaction, new GAHC warrants were issued to the Principals of True Vote Inc., Brett Morrison and Ped Hasid. The warrants were issued on February 27, 2023 and each individual is entitled to exercise the warrants to purchase a maximum of 2,250,000 (Two Million, Two Hundred Fifty Thousand) fully-paid and non-assessable shares of the GAHC Common Stock, par value \$0.001 per share at an exercise price of \$0.0012 per Share, replacing a previous conversion price of \$0.01. The warrants are exercisable for a period of two years from the issuance date.

On April 8, 2023, Global Election Services, entered into a secured Original Discount Convertible Promissory Note with an investor for the amount of \$7,000, with an original discount amount of \$3,000. The note bears a 12% interest and matures in twelve months. The note can be converted to the Company's common stock at \$0.0040 per share. This note was paid off as of June 30, 2023.

On April 11, 2023 Global Elections Services, Inc. entered into a Convertible Promissory Note with an investor for \$15,000. The note bears a 12% interest and matures in twelve months. The Note can be converted into Global Election Services Inc. common stock at an \$5,000,000 valuation.

On May 18, 2023, Global Arena Holdings, Inc, entered into an unsecured Convertible Promissory Note with an investor for the amount of \$20,000. The note bears a 12% interest and matures in twelve months. The note can be converted to the Company's common stock at \$0.001 per share.

On June 1, 2023, Global Election Services entered into a Convertible Promissory Note with an investor in the principal amount of \$5,800 with an annual interest of 12% to a non-affiliate with a maturity date of September 1, 2023. This note was paid off as of June 30, 2023.

On June 6, 2023, Global Elections Services, Inc. entered into an unsecured Convertible Promissory Note at \$20,000 with an investor. The note bears a 12% interest rate and matures in six months. The note can be converted to the Company's common stock at \$0.40 per share.

On June 6, 2023, Global Elections Services, Inc. entered into an unsecured Convertible Promissory Note with an investor at \$6,500. The note bears a 12% interest rate and matures June 12, 2023. The note can be converted to the Company's common stock at \$0.50 per share. The note has been repaid in full as of June 30, 2022.

On June 6, 2023, Global Election Services, Inc. entered into a convertible promissory note in the principal amount of \$10,000 with an annual interest rate of 12% with the maturity date is June 6, 2024. This note was paid off as of June 30, 2023.

On June 7, 2023, Global Election Services, Inc. entered into an unsecured Convertible Promissory Note with an investor at \$10,000. The note bears a 12% interest rate and matures in six months. The note can be converted to the Company's common stock at \$0.40 per share.

On June 14, 2023, Global Election Services, Inc. entered into an unsecured Convertible Promissory Note with an investor at \$30,000. The note bears a 12% interest rate and matures in six months. The note can be converted to the Company's common stock at \$0.40 per share.

On July 7, 2023, Global Election Services, entered into a secured Original Discount Convertible Promissory Note with an investor for the amount of \$57,500, with an original discount amount of \$7,500. The note bears a 12% interest and matures in twelve months. The note can be converted to the Company's common stock at \$0.40 per share.

On July 13, 2023, Global Election Services entered into a Loan agreement with an investor for the amount of \$78,100. The company will repay the loan in 28 weekly fixed payments of \$2,789.

On August 4, 2023, Global Election Services, entered into a secured Original Discount Convertible Promissory Note with an investor for the amount of \$30,000, with an original discount amount of \$5,000. The note bears a 12% interest and matures in twelve months. The note can be converted to the Company's common stock at \$0.040 per share.

On August 8, 2023, Global Election Services, entered into a secured Original Discount Convertible Promissory Note with an investor for the amount of \$23,000, with an original discount amount of \$5,000. The note bears a 12% interest and matures in twelve months. The note can be converted to the Company's common stock at \$0.040 per share. This note was paid off as of September 30, 2023.

On August 14, 2023, Global Election Services, entered into a secured Original Discount Convertible Promissory Note with an investor for the amount of \$23,000, with an original discount amount of \$5,000. The note bears a 12% interest and matures in twelve months. The note can be converted to the Company's common stock at \$0.040 per share. This note was paid off as of September 30, 2023.

On August 25, 2023, Global Election Services, entered into a secured Original Discount Convertible Promissory Note with an investor for the amount of \$5,000, with an original discount amount of \$500. The note bears a 12% interest and matures in twelve months. The note can be converted to the Company's common stock at \$0.040 per share. This note was paid off as of September 30, 2023.

On September 13, 2023, Global Election Services entered into a Loan agreement with an investor for the amount of \$49,170. The company will repay the loan in 14 weekly fixed payments of \$3,513.

On September 15, 2023, Global Election Services, entered into a secured Original Discount Convertible Promissory Note with an investor for the amount of \$15,500, with an original discount amount of \$5,000. The note bears a 12% interest and matures in twelve months. The note can be converted to the Company's common stock at \$0.040 per share.

NOTE 11 - SUBSEQUENT EVENTS

The Company has evaluated subsequent events through the date the financials were issued.

On October 2, 2023 Note Holder converted \$38,397 on principal amount and accrued interest for 38,396,563 shares at \$0.001 per share.

On October 2, 2023 Note Holder converted \$20,000 on principal amount for 20,000,000 shares at \$0.001 per share.

On October 16, 2023 Note Holder converted \$42,950 on principal amount for 42,950,000 shares at \$0.001 per share.

On October 16, 2023 Note Holder converted \$42,950 on principal amount and accrued interest for 42,950,000 shares at \$0.001 per share.

On October 27, 2023 Note Holder converted \$20,000 on principal amount for 20,000,000 shares at \$0.001 per share.

On October 27, 2023 Note Holder converted \$10,295 on principal amount and accrued interest for 10,295,465 shares at \$0.001 per share.

On October 30, 2023 Note Holder converted \$48,125 on principal amount for 48,125,000 shares at \$0.001 per share.

On October 30, 2023 Note Holder converted \$37,253 on principal amount and accrued interest for 37,252,865 shares at \$0.001 per share.

On November 1, 2023 Note Holder converted \$48,125 on principal amount for 48,125,000 shares at \$0.001 per share.

On November 2, 2023 Note Holder converted \$30,635 on principal amount for 30,635,310 shares at \$0.001 per share.

On November 8, 2023 Note Holder converted \$48,125 on principal amount for 48,125,000 shares at \$0.001 per share.

On December 19, 2023 Note Holder converted \$31,800 on principal amount and accrued interest for 31,800,000 shares at \$0.001 per share.

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

Forward-looking Statements

Statements in this Management's Discussion and Analysis of Financial Condition and Results of Operation, as well as in certain other parts of this Quarterly Report on Form 10-Q (as well as information included in oral statements or other written statements made or to be made by the Company) that look forward in time, are forward-looking statements made pursuant to the safe harbor provisions of the Private Litigation Reform Act of 1995. Forward-looking statements include statements concerning plans, objectives, goals, strategies, future events or performance, expectations, predictions, and assumptions and other statements that are other than statements of historical facts. Although the Company believes such forward-looking statements are reasonable, it can give no assurance that any forward-looking statements will prove to be correct. Such forward-looking statements are subject to, and are qualified by, known and unknown risks, uncertainties and other factors that could cause actual results, performance or achievements to differ materially from those expressed or implied by those statements. These risks, uncertainties and other factors include, but are not limited to the Company's ability to estimate the impact of competition and of industry consolidation and risks, uncertainties and other factors set forth in the Company's filings with the Securities and Exchange Commission, including without limitation to our Annual Report on Form 10-K.

The Company undertakes no obligation to update forward-looking statements to reflect events or circumstances occurring after the date of this Form 10-Q.

Current GES Corporate Operations

GES has developed and deployed proprietary Registration software, which was designed specifically to authenticate and register voters. This proprietary software functions as a data storage and retrieval registration system by cross-referencing eligibility status within a control voter database. In a mail ballot election, the voter's ID barcode, QR code, or signature on the Business Reply Envelope, can be scanned and the status of that voter is identified. If the voter is not eligible to vote or another ballot for that individual has already been registered in the system, that ballot is marked VOID and removed from the count. In an in-person election, the voter provides their name for look-up in the system. If they have not voted, a signature box pops up on the screen, the voter signs an electronic signature pad and the digital signature is captured next to their name. If a voter tries to vote more than once, an alert will pop up indicating that the voter has already registered, and the voter will not receive an additional ballot. Because we account for every single ballot, the system has multiple reporting options, which include the list of valid envelopes and list of voters whose ballot was void, detailing the reason. Once the voter is authenticated, the identifiers are removed to ensure a secret vote and the ballot is scanned for tabulation.

GES developed proprietary Scanning and Tabulation election software. This software features advanced OMR/OCR/Barcode scanning and tabulation system featuring de-skewing, de-speckling and image correction. The computer hardware was designed to run without Internet or Wi-Fi access and is hard wired, ensuring complete security. The system allows for triple-auditing capabilities, which are; electronically generated tabulation results, jpeg imaging and storage, and the original physical ballot. This advancement gives GES the ability to tabulate elections faster and more efficiently. As experts in paper/mail ballot elections, GES began deploying this system in our elections in the third quarter of 2017 and it has been operating flawlessly.

In 2020 GES developed, built and implemented a propriety online election voting solution that is compliant with Title IV of the United States Department of Labor Office of Labor-Management Standards.

GES built the platform on one of the most secure global infrastructures Amazon Web Services (AWS) which is a comprehensive, evolving platform provided by Amazon that includes a mixture of infrastructure as a service (IaaS) platform as a service and packaged software (PaaS), and software as a service offerings (SaaS).

The platform enables GES to protect individual client data, including the ability to encrypt it, move it, and manage retention (if required). All data flowing across the global network interconnects with the GES secured data center and is automatically encrypted at the physical layer before it leaves our secured facilities. Additional encryption layers exist as well.

GES controls where our client data is stored, who can access it, and what resources your organization is utilizing at any given moment. Fine-grain identity and access controls combined with continuous monitoring for near real-time security information ensures that the right resources have the right access at all times, wherever your information is stored.

GES encryption software uses AES 256 with a cryptographic key using a RSA elliptic curve of 4096, which is used to encrypt the communication of the client and the GES server, as well all client data hosted in the server. A six-digit security code, delivered to the voter's email address provided by the client, must be validated by the prospective voter in order to authenticate the identity of the voter before the voter may access the ballot. After validating the voter, the voter then votes anonymously, so that the identity of the voter and the ballot cast can never be matched.

The GES voting platform verifies that the users does not use the back and forward browser button, a safe mechanism against tampering. Distributed denial of service DDoS protection tools help secure websites and applications and prevent DDoS attacks, which bombard websites with traffic traditionally delivered via "botnets" that are created by networked endpoints connected via malware. The DDoS software protection provides always-on detection and automatic inline mitigations that minimize application downtime and latency.

Management believes there is an opportunity in conducting United States and Foreign Government Elections. GES' senior Management teams' primary business for 40 years has been mail/absentee ballot elections. The market for GES conducting paper/mail ballot elections grew exponentially in January of 2017, when first President Barack Obama, and then President Donald Trump designated U.S. Elections "Critical Infrastructure". The effect of these Executive Orders was to refocus the Department of Homeland Security, and the Elections Assistance Commission to reenergize compliance on U.S. Government elections, and assist by making available resources such as intelligence, funding, training and best practices in election software and hardware, for all 50 States.

On March 23, 2018, President Trump signed the Consolidated Appropriations Act of 2018 into law, which included \$380 million in Help America Vote Act (HAVA) grants for states to make election security improvements. Among the authorized uses of the grant funds is the replacement of voting equipment, specifically equipment that does not produce a paper record or that is determined to be at the end of its useful life. Recent published examples are:

- On December 20, 2019, President Trump signed the Consolidated Appropriations Act of 2020 into law. The Act includes \$425 million in new HAVA funds made available.
- In 2019, **Hawaii** ([SB 166](#)) allocated \$789,598 for the purpose of a vote counting system contract.
- In 2019, **Georgia** issued a \$150 million bond package for the replacement of voting equipment statewide. The state also appropriated \$12,840,000 from the General Fund for the purpose of financing projects and facilities for the Office of Secretary of State.
- In 2019, **Wyoming** appropriated \$7.5 million into an election readiness account ([HB 21](#)). The state's [\\$3 million HAVA allocation](#) will also be placed in this account, the majority of which will go toward replacing outdated voting equipment statewide.
- In 2019, **North Dakota** enacted [SB 2002](#), which included a one-time appropriation for voting equipment and electronic poll books statewide. The total amount of \$11.2 million included \$8.2 million in state funds and \$3 million in HAVA funds.

The opportunity for mail/absentee ballots became a page one story in 2020 due to the Coronavirus Pandemic. Subsequent accusations of voter fraud, compounded by President Trump declaring the 2020 U.S. election voting as rigged and fraudulent, has led to almost 40% of the U.S. Electorate believing the 2020 election was fraudulent.

On October 23, 2019, the Brennan Center has estimated that the national cost for some of the most critical election security measures to be approximately \$ 2.2 Billion dollars over the next five years.

Every state has a vote by mail process right now. Voters may request an Absentee Mail Ballot from their County Board of Elections or a Vote by Mail ballot is sent. In either case, our proprietary registration and tabulation software has an immediate need. In the 2016 U.S. Presidential election, approximately 33 Million ballots were cast by mail making up about 25% of the votes. Most individuals think only of the Presidential election every four years as the Election. In reality, municipal Board of Elections throughout the U.S. are conducting elections annually for such elected positions as; Governor, Mayor, City Council, State Assembly, State Senate, Members of U.S. Congress (House every 2 years, Senate every 6) Civil and Criminal Justices, Sheriffs, School Boards, Village Trustees, etc. In short, most State and local municipal Board of Elections are in the market purchasing software and hardware every year.

In the U.S. there are 3,007 counties, 64 parishes, 19 organized boroughs, 11 census areas, 41 independent cities, and the District of Columbia, all of whom must buy updated Election Machines and Software. Each municipal county individually purchases election voting machines under the guidance of their own State's Secretary of State.

The United States Government, through the Elections Assistance Commission, certifies election software and hardware for use in U.S. Government Elections. On February 10, 2021 the U.S. Election Assistance Commission (EAC) announced the adoption of the Voluntary Voting System Guidelines (VVSG) 2.0. These guidelines have been formulated to improve cyber security, accessibility and usability requirements in the U.S. voting process.

Election Software Developers and Manufactures may also qualify by meeting individual requirements for individual States in the United States.

GES has begun undertaking the following six step benchmarks to qualify for the updated U.S. certification and is also considering individual State certifications;

Step 1 - Voting System Testing, Testing current developed systems to U.S. Federal 2.0 Standards

Step 2 - Technical Data Package Review; Reviews submitted documents against documentation requirements of outside agencies, published standards, or U.S. specifications

Step 3 - Physical Configuration Audit; Examines the documentation of the system against the actual submitted system

Step 4 - System Integration Testing; Executes tests on all components of a system configured as if the system was deployed

Step 5 - Functional Configuration Audit; Examines submitted test data and conducts additional testing to verify submitted system hardware and software described in the documents submitted to the Elections Assistance Commission and the Department of Homeland Security

Step 6 - Security Testing; Performs vulnerability assessments and penetration analysis to assess system vulnerabilities

Trends and Uncertainties

The Company currently has minimal revenues and operations and is investigating potential businesses and companies for acquisition to create and/or acquire a sustainable business. Our ability to acquire or create a sustainable business may be adversely affected by our current financial conditions, availability of capital and/ or loans, general economic conditions which can be cyclical in nature along with prolonged recessionary periods, and other economic and political situations.

The Company has generated recurring losses and cash flow deficits from its operations since inception and has had to continually borrow to continue operations. These matters raise substantial doubt about the Company's ability to continue as a going concern. The continued operations of the Company are dependent upon its ability to raise additional capital, obtain additional financing and/or generate positive cash flows from operations. As further described in "Liquidity and Capital Resources", management believes that it will be successful in obtaining additional financing, from which the proceeds will be primarily used to execute its new operating plans. The Company plans to

use its available cash and new financing to develop and execute its new business plan and hopefully create and maintain a self-sustaining business. However, the Company can give no assurances that it will be successful in achieving its plans or if financing will be available or, if available, on terms acceptable to the Company, or at all. Should the Company not be successful in obtaining the necessary financing to fund its operations, and ultimately achieve adequate profitability and cash flows from operations, the Company would need to curtail certain or all of its operating activities.

There are no trends, events or uncertainties that have had or are reasonably expected to have a material impact on the net sales or revenues or income from continuing operations. There are no significant elements of income or loss that do not arise from our continuing operations except for the fair value change on derivative financial instruments and settlement on arbitration.

The rapid advances in computing and telecommunications technology over the past several decades have brought with them increasingly sophisticated methods of delivering administrating elections. Along with these advances, though, have come risks regarding the integrity and privacy of data, and these risks apply to election companies, falling into the general classification of cybersecurity. While it is not possible for anyone to give an absolute guarantee that data will not be compromised, when applicable, the Company shall utilize third-party service providers to secure the Company's financial and personal data; the Company believes that third-party service providers provide reasonable assurance that the financial and personal data that they hold are secure.

Liquidity and Capital Resources

As of September 30, 2023, the Company has an accumulated deficit of \$32,300,548 and a working capital deficit of \$9,541,888. Our ability to continue as a going concern depends upon whether we can ultimately attain profitable operations, generate sufficient cash flow to meet our obligations, and obtain additional financing as needed.

For the nine months ended September 30, 2023, the Company recorded net loss of \$994,500. We recorded an amortization of debt discount of \$199,833 a gain from change in fair value of derivative liability of \$111,642 and a non-cash expense associated with warrant of \$22,396. We had a decrease in accounts payable of \$16,000 and prepaid expenses of \$2,250. We also had an increase in accrued expenses of 572,174. As a result, we had net cash used in operating activities of \$(293,489) for the nine months ended September 30, 2023.

For the nine months ended September 30, 2023, we received \$349,458 as proceeds from the issuance of convertible promissory notes payable and repaid \$(171,806) of outstanding convertible promissory notes payable and received \$119,687 as proceeds from the issuance of notes payable and repaid \$(145,646) of outstanding note payable. We also received an investment from a director of \$6,700. As a result, we had net cash provided by financing activities of \$158,393.

As of September 30, 2022, the Company has an accumulated deficit of \$30,681,478 and a working capital deficit of \$8,688,607. Our ability to continue as a going concern depends upon whether we can ultimately attain profitable operations, generate sufficient cash flow to meet our obligations, and obtain additional financing as needed.

For the nine months ended September 30, 2022, the Company recorded net loss of \$1,086,627. We recorded an amortization of debt discount of \$201,890, and a change in fair value of derivative liability of \$71,306, we had a decrease in accounts payable and accrued expenses of \$16,434 and a decrease in deferred revenue of \$21,500. We also had an increase in accrued expenses of 586,216. As a result, we had net cash used in operating activities of \$407,280 for the nine months ended September 30, 2022.

For the nine months ended September 30, 2022, we received \$443,550 as proceeds from the issuance of convertible promissory notes payable and repaid \$55,500 of outstanding convertible note and repaid \$52,358 of outstanding note payable resulting in net cash provided by financing activities of \$415,692.

Results of Operations for the Three Months Ended September 30, 2023 Compared to the Three Months Ended September 30, 2022

Revenues for the three months ended September 30, 2023 were \$268,304 compared to \$162,067 for the three months ended September 30, 2022, an increase of \$106,237. The majority of our clients hold elections on a three year cycle. This increase in revenues is due primarily to less elections held during the three month period in 2022

Salaries and benefits totaled \$47,015 for the three months ended September 30, 2023 compared to \$244,864 for the three months ended September 30, 2022. This decrease was due to the employment compensation amended for John Matthews and Kathryn Weisbeck since the 2nd quarter of 2023 and reduced the salary to \$2 per quarter per person.

Professional fees for the three months ended September 30, 2023 totaled \$134,333 compared to \$59,252 for the three months ended September 30, 2022, an increase of \$75,081. This increase is primarily due to stock based compensation professional services used during the three months ended September 30, 2023.

For the three months ended September 30, 2023, we incurred marketing and advertising expenses of \$27,576 compared to \$33,637 in the three months ended September 30, 2022. We incurred software development expenses of \$9,270 in 2023 compared to \$1,325 in 2022, we incurred printing costs of \$85,086 in 2023 compared to \$121,223 in 2022, and we incurred general and administrative expenses of \$43,564 in 2023 compared to \$43,143 in 2022. The increase in printing expenses was mainly due to a increase in costs related to the decrease in revenue.

Total operating expenses for the three months ended September 30, 2023 were \$346,844, compared to \$415,496 for the three months ended September 30, 2022, a decrease of \$68,652 principally due to reasons discussed above.

Results of Operations for the Nine Months Ended September 30, 2023 Compared to the Nine Months Ended September 30, 2022

Revenues for the nine months ended September 30, 2023 were \$612,468 compared to \$559,911 for the nine months ended September 30, 2022, a increase of \$52,557. The majority of our clients hold elections on a three year cycle. This decrease in revenues is due primarily to less elections held during the nine month period in 2023.

Salaries and benefits totaled \$281,825 for the nine months ended Seotember 30, 2023 compared to \$587,335 for the nine months ended September 30, 2022. This decrease was due to the employment compensation amended for John Matthews and Kathryn Weisbeck since the 2nd quarter of 2023 and reduced the salary to \$2 per quarter per person.

Professional fees for the nine months ended September 30, 2023 totaled \$333,739 compared to \$243,776 for the nine months ended September 30, 2022, an increase of \$89,963. This increase is primarily due to lower professional services during the nine months ended September 30, 2022.

For the nine months ended September 30, 2023, we incurred marketing and advertising expenses of \$90,455 compared to the \$98,927 for the nine months ended September 30, 2022. We incurred software development expenses of \$18,839 for the nine months ended September 30, 2023 compared to \$33,419 for the nine months ended September 30, 2022, we incurred printing costs of \$121,223 for the nine months ended September 30, 2023 compared to \$98,676 for the nine months ended September 30, 2022, and we incurred general and administrative expenses of \$98,710 for the nine months ended September 30, 2023 compared to \$131,951 for the nine months ended September 30, 2022. The decrease in general and administrative expenses was primarily due to a decrease in costs due to the decrease in revenue.

Total operating expenses for the nine months ended September 30, 2023 were \$988,355 compared to \$1,270,375 for the nine months ended September 30, 2022, a decrease \$282,020 principally due to reasons discussed above.

Item 3. Quantitative and Qualitative Disclosures About Market Risk

Not Applicable

Item 4. Controls and Procedures

Evaluation of Disclosure Controls and Procedures

Under the supervision and with the participation of our management, including our chief executive officer and chief financial officer, we conducted an evaluation of our disclosure controls and procedures, as such term is defined under Rule 13a-15(e) and Rule 15d-15(e) promulgated under the Securities Exchange Act of 1934, as amended, as of September 30, 2023.

We do not have sufficient segregation of duties within accounting functions, which is a basic internal control. Due to our size and nature, segregation of all conflicting duties may not always be possible and may not be economically feasible. However, to the extent possible, the initiation of transactions, the custody of assets and the recording of transactions should be performed by separate individuals. Based on this evaluation, our chief executive officer and chief financial officer have concluded such controls and procedures to be not effective as of September 30, 2023 to ensure that information required to be disclosed by the issuer in the reports that it files or submits under the Act is recorded, processed, summarized and reported, within the time periods specified in the Commission's rules and forms and to ensure that information required to be disclosed by an issuer in the reports that it files or submits under the Act is accumulated and communicated to the issuer's management, including its principal executive and principal financial officers, or persons performing similar functions, as appropriate to allow timely decisions regarding required disclosure.

Evaluation of Changes in Internal Control over Financial Reporting

Our chief executive officer and chief financial officer have evaluated changes in our internal controls over financial reporting that occurred during the nine months ended September 30, 2023. Based on that evaluation, our chief executive officer and chief financial officer, or those persons performing similar functions, did not identify any change in our internal control over financial reporting that has materially affected, or is reasonably likely to materially affect, our internal control over financial reporting.

Important Considerations

The effectiveness of our disclosure controls and procedures and our internal control over financial reporting is subject to various inherent limitations, including cost limitations, judgments used in decision making, assumptions about the likelihood of future events, the soundness of our systems, the possibility of human error, and the risk of fraud. Moreover, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions and the risk that the degree of compliance with policies or procedures may deteriorate over time.

Because of these limitations, there can be no assurance that any system of disclosure controls and procedures or internal control over financial reporting will be successful in preventing all errors or fraud or in making all material information known in a timely manner to the appropriate levels of management.

PART II - OTHER INFORMATION

Item 1. Legal Proceedings

The Company may be involved in legal proceedings in the ordinary course of business. Such matters are subject to many uncertainties, and outcomes are not predictable with assurance.

On December 26, 2017, the Company entered into a settlement agreement with a prior attorney with regards to outstanding legal fees owed. Pursuant to this settlement agreement, the Company paid \$25,000 on January 5, 2018, and \$25,000 on February 5, 2018, and was required to pay an additional \$200,000 during 2018. On December 14, 2020, parties amended the settlement agreement to state that the Company shall pay the prior attorney Two Hundred Nineteen Thousand, Five Hundred and Seventy Six Dollars (\$219,576). On January 27, 2021, the Company made a payment of \$5,000, on April 12, 2021, the Company made a payment of \$15,000, on August 6, 2021, the Company made a payment of \$5,000. On October 1, 2021, the Company made a payment of \$5,000 and on November 12, 2021, the Company made a payment of \$10,000. On January 7, 2022, the Company made a payment of \$5,000 and on February 18, 2022, the Company made a payment of \$5,000. On May 5, 2022 the Company made payments of \$5,000 and on June 22, 2022, the Company made payments of \$5,000. On January 13, 2023, the Company made a payment of \$5,000.

On October 16, 2020, the Company's subsidiary, Tidewater Energy Group Corp. was named as a defendant in a lawsuit filed in District Court in and For Tulsa County, State of Oklahoma, CJ-2020-3172. On January 13, 2021, the plaintiffs added the Company to the lawsuit. The plaintiffs are seeking damages, disgorgement and specific performance relief relating to a Purchase and Sale Agreement to purchase all of the membership interests in Foster Energy. The Company has obtained counsel to dispute the charges. On March 18, 2021, the Company filed a motion to dismiss and brief in support. The Company asserted that the plaintiffs' claims are entirely without merit as the Company was not a party to the Purchase and Sale Agreement or the related non-disclosure agreement. Tidewater concurrently filed a motion to dismiss based on legal remedies available to Tidewater. On December 7, 2022, the case was dismissed with each party bearing their own attorney fees and costs.

On March 31, 2022, the Company was named as a defendant in a lawsuit filed in the Supreme Court of the State of New York, Index No. 651531/2002. The plaintiff has alleged breach of contract and unjust enrichment. The plaintiff is seeking damages relating to a plaintiff's prior employment agreement with the Company. The Company has obtained counsel to dispute the charges. On July 19, 2023 the Company entered into a settlement agreement with the plaintiff, requiring the Company to pay \$30,000.

On May 1, 2023, Brett Pezzuto and Christian Pezzuto filed a complaint in the United States District Court for the Southern District of New York (Civil Action No. 1:23-cv-03591) against the Company and GES for breach of contract for failures to pay monies owned pursuant to promissory notes and for not providing plaintiffs an opportunity to convert their promissory notes to common stock. The plaintiffs are asking to money damages in the aggregate amount of \$1,565,610. The Company and GES have obtained legal counsel to dispute the charges. As of September 30, 2023, no final resolution has been reached.

On May 22, 2023, Lim Chap Huat filed a Memorandum of Law in Support of Plaintiff's Motion for Summary Judgment in Lieu of Complaint Pursuant to CPLR 3213 in the Supreme Court of the State of New York (Index No. 652474/2023) against the Company. The Memorandum of Law seeks summary judgment on a promissory note made by the Company in the principal amount of \$200,000, plus interest at the rate of 12%, as well as attorney's fees ad costs incurred, to recover unpaid monies owned by the Company. The Company has obtained legal counsel to dispute the charges. As of September 30, 2023, no final resolution has been reached.

Item 1A. Risk Factors

Not Applicable

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

During the three months ended September 30, 2023, the Company issued 206,600,000 shares of common stock for convertible notes principal and accrued interest of \$206,600.

During the three months ended June 30, 2023, the Company issued 175,172,728 shares of common stock for convertible notes principal and accrued interest of \$169,159 and issued 59,322,799 shares of common stock in connection with a services agreements at fair value of \$77,937.

During the three months ended March 31, 2023, the Company issued 67,081,217 shares of common stock for convertible notes principal and accrued interest of \$96,444 and issued 23,603,891 shares of common stock in connection with a cashless exercise of warrant.

On July 27, 2022, the Company authorized the issuance of 480,000 shares Series C Preferred Stock at \$.001 per share as follows:

120,000 Series C Preferred Shares - John Matthews, CEO/CFO
120,000 Series C Preferred Shares – Martin Doane, Director
120,000 Series C Preferred Shares – Facundo Bacardi, Director
120,000 Series C Preferred Share – Kathryn Weisbeck, Director of Public Relations/Marketing

The above shares were issued in reliance upon the exemption from registration provided by Section 4(a)(2) of the Securities Act of 1933, as amended, for transactions not involving a public offering.

Item 3. Defaults Upon Senior Securities

Not Applicable

Item 4. Mine Safety Disclosures

Not Applicable.

Item 5. Other Information

None.

Item 6. Exhibits

The following is a complete list of exhibits filed as part of the Quarterly Report on Form 10-Q, some of which are incorporated herein by reference from the reports, registration statements and other filings of the issuer with the Securities and Exchange Commission, as referenced below:

Exhibit 31* - Certifications pursuant to Section 302 of the Sarbanes-Oxley Act of 2002

Exhibit 32* - Certifications pursuant to Section 906 of the Sarbanes-Oxley Act of 2002

101.INS - XBRL Instance Document

101.SCH - XBRL Taxonomy Extension Schema Document

101.CAL - XBRL Taxonomy Extension Calculation Linkbase Document

101.DEF - XBRL Taxonomy Extension Definition Linkbase Document

101.LAB - XBRL Taxonomy Extension Label Linkbase Document

101.PRE - XBRL Taxonomy Extension Presentation Linkbase Document

*Filed Herewith

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

GLOBAL ARENA HOLDING, INC.
a Delaware corporation

Date: January 11, 2024

By: /s/ JOHN MATTHEWS
John Matthews
Chief Executive Officer
Chief Financial Officer

**Document and Entity
Information - shares**

**9 Months Ended
Sep. 30, 2023**

Jan. 05, 2024

[Cover \[Abstract\]](#)

Entity Registrant Name	GLOBAL ARENA HOLDING, INC.	
Entity Central Index Key	0001138724	
Document Period End Date	Sep. 30, 2023	
Document Type	10-Q/A	
Amendment Flag	true	
Amendment Description	This amendment to the Form 10-Q, as filed on January 11, 2024, is being filed solely to correctly add the XBRL documentation. No other changes have been made to the document.	
Document Transition Report	false	
Document Fiscal Period Focus	Q3	
Document Fiscal Year Focus	2023	
Current Fiscal Year End Date	--12-31	
Entity File Number	000-49819	
Entity Tax Identification Number	33-0931599	
Entity Incorporation, State or Country Code	DE	
Entity Address, Address Line One	208 East 51 Street	
Entity Address, Address Line Two	Suite 112	
Entity Address, City or Town	New York	
Entity Address, State or Province	NY	
Entity Address, Postal Zip Code	10022	
City Area Code	646	
Local Phone Number	801-5524	
Entity Current Reporting Status	Yes	
Entity Common Stock, Shares Outstanding		1,221,223,807
Entity Interactive Data Current	Yes	
Entity Filer Category	Non-accelerated Filer	
Entity Small Business	true	
Entity Emerging Growth Company	false	
Entity Shell Company	false	
Document Quarterly Report	true	

**CONDENSED
CONSOLIDATED
BALANCE SHEETS - USD
(\$)**

	Sep. 30, 2023	Dec. 31, 2022
<u>Current Assets:</u>		
<u>Cash and cash equivalents</u>	\$ 14,618	\$ 149,714
<u>Prepaid Expense</u>	750	3,000
<u>Total current assets</u>	15,368	152,714
<u>Deposits for proposed acquisitions</u>	566,150	566,150
TOTAL ASSETS	581,518	718,864
<u>Current Liabilities:</u>		
<u>Accounts payable</u>	343,373	327,372
<u>Due to related party</u>	6,700	0
<u>Accrued expenses</u>	4,468,431	4,111,361
<u>Convertible promissory notes payable, net of debt discount of \$60,307 and \$176,378</u>	4,343,897	4,418,233
<u>Promissory notes payable</u>	390,349	392,196
<u>Derivative liability</u>	4,506	116,150
<u>Total current liabilities</u>	9,557,256	9,365,312
<u>STOCKHOLDERS' DEFICIT</u>		
<u>Common stock, \$0.001 par value; 4,000,000,000 shares authorized; 802,558,604 and 270,777,969 shares issued and outstanding</u>	802,558	270,778
<u>Additional paid-in capital</u>	22,544,765	22,411,335
<u>Accumulated deficit</u>	(32,300,548)	(31,306,048)
<u>Total Global Arena Holdings, Inc. stockholders' deficit</u>	(8,952,696)	(8,623,406)
<u>Noncontrolling interest</u>	(23,042)	(23,042)
<u>Total stockholders' deficit</u>	(8,975,738)	(8,646,448)
TOTAL LIABILITIES AND STOCKHOLDERS' DEFICIT	581,518	718,864
<u>Series B Preferred Stock [Member]</u>		
<u>STOCKHOLDERS' DEFICIT</u>		
<u>Preferred stock, \$0.001 par value; 2,000,000 shares authorized; Series B preferred stock; 250,000 shares authorized 49,202 and 49,202 issued and outstanding Series C preferred stock; 750,000 shares authorized 480,000 and 480,000 issued and outstanding</u>	49	49
<u>Series C Preferred Stock [Member]</u>		
<u>STOCKHOLDERS' DEFICIT</u>		
<u>Preferred stock, \$0.001 par value; 2,000,000 shares authorized; Series B preferred stock; 250,000 shares authorized 49,202 and 49,202 issued and outstanding Series C preferred stock; 750,000 shares authorized 480,000 and 480,000 issued and outstanding</u>	\$ 480	\$ 480

**CONDENSED
CONSOLIDATED
BALANCE SHEETS**
(Parenthetical) - USD (\$)

Sep. 30, 2023 Dec. 31, 2022

<u>Debt discount on convertible promissory notes payable</u>	\$ 60,307	\$ 176,378
<u>Preferred stock, par value</u>	\$ 0.001	\$ 0.001
<u>Preferred stock, shares authorized</u>	2,000,000	2,000,000
<u>Common stock, par value</u>	\$ 0.001	\$ 0.001
<u>Common stock, shares authorized</u>	4,000,000,000	4,000,000,000
<u>Common stock, shares issued</u>	802,558,604	270,777,969
<u>Common stock, shares outstanding</u>	802,558,604	270,777,969
<u>Series B Preferred Stock</u>		
<u>Preferred stock, shares authorized</u>	250,000	250,000
<u>Preferred stock, shares issued</u>	49,202	49,202
<u>Preferred stock, shares outstanding</u>	49,202	49,202
<u>Series C Preferred Stock</u>		
<u>Preferred stock, shares authorized</u>	750,000	750,000
<u>Preferred stock, shares issued</u>	480,000	480,000
<u>Preferred stock, shares outstanding</u>	480,000	480,000

**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**

Revenues:

Services \$ 268,304 \$ 162,067 \$ 612,468 \$ 559,911

Operating expenses:

Salaries and benefits 47,015 244,864 281,825 587,335

Marketing and advertising 27,576 33,637 90,455 98,927

Software development 9,270 1,325 18,839 33,419

Professional fees 134,333 59,252 333,739 243,776

General and administrative 43,564 43,143 142,274 174,967

Printing 85,086 33,275 121,223 131,951

Total operating expenses 346,844 415,496 988,355 1,270,375

Loss from operations (78,540) (253,429) (375,887) (710,464)

Other expenses:

Interest expense and financing costs (230,552) (174,216) (727,632) (587,469)

Debt Forgiveness 140,000 (2,623) 140,000

Change in fair value of derivative liability 139,634 71,260 111,642 71,306

Total other expenses (90,918) 37,044 (618,613) (376,163)

Income (loss) before provision for taxes (169,458) (216,385) (994,500) (1,086,627)

Provision for income taxes 0 0 0 0

Net loss (169,458) (216,385) (994,500) (1,086,627)

Net loss attributed to noncontrolling interest 0 0 0 0

Net loss attributed to Global Arena Holding, Inc. \$ (169,458) \$ (216,385) \$ (994,500) \$ (1,086,627)

Weighted average shares outstanding - basic (in shares) 701,035,141 188,450,167 503,477,046 188,450,167

Weighted average shares outstanding - diluted (in shares) 701,035,141 188,450,167 503,477,046 188,450,167

Loss per share - basic (in dollars per share) \$ (0) \$ (0) \$ (0) \$ (0)

Loss per share - diluted (in dollars per share) \$ (0) \$ (0) \$ (0) \$ (0)

CONDENSED CONSOLIDATED STATEMENTS OF STOCKHOLDERS' DEFICIT - USD (\$)	Series B Preferred Stock	Series B Preferred Stock	Series C Preferred Stock	Series C Preferred Stock	Common Stock	Additional Paid-in Capital	Accumulated Deficit	Total Global Stockholders' Deficit	Noncontrolling Interest	Total
Balance preferred stock, shares at Dec. 31, 2021	49,202		0							
Balance common stock, shares at Dec. 31, 2021					170,375,180					
Balance at Dec. 31, 2021	\$ 49		\$ 0		\$ 170,375	\$ 21,825,642	\$ (29,594,851)	\$ (7,598,785)	\$ (23,042)	\$ (7,621,827)
Issuance of common stock for convertible debt and accrued interest, shares					3,875,435					
Issuance of common stock for convertible debt and accrued interest, value					\$ 3,875	54,257		58,132		58,132
Issuance of common stock for debt settlement										0
Allocated value of warrants and beneficial conversion feature related to issuance of convertible note						96,352		96,352		96,352
Net loss							(423,313)	(423,313)		(423,313)
Balance preferred stock, shares at Mar. 31, 2022	49,202		0							
Balance common stock, shares at Mar. 31, 2022					174,250,615					
Balance at Mar. 31, 2022	\$ 49		\$ 0		\$ 174,250	21,976,251	(30,018,164)	(7,867,614)	(23,042)	(7,890,656)
Balance preferred stock, shares at Dec. 31, 2021	49,202		0							
Balance common stock, shares at Dec. 31, 2021					170,375,180					
Balance at Dec. 31, 2021	\$ 49		\$ 0		\$ 170,375	21,825,642	(29,594,851)	(7,598,785)	(23,042)	(7,621,827)
Forgiveness of accrued compensation – related party										0
Net loss										(1,086,627)
Balance preferred stock, shares at Sep. 30, 2022	49,202		480,000							
Balance common stock, shares at Sep. 30, 2022					216,571,512					
Balance at Sep. 30, 2022	\$ 49		\$ 480		\$ 216,571	22,359,964	(30,681,478)	(8,104,478)	(23,042)	(8,127,457)
Balance preferred stock, shares at Mar. 31, 2022	49,202		0							
Balance common stock, shares at Mar. 31, 2022					174,250,615					
Balance at Mar. 31, 2022	\$ 49		\$ 0		\$ 174,250	21,976,251	(30,018,164)	(7,867,614)	(23,042)	(7,890,656)
Issuance of common stock for convertible debt and accrued interest, shares					18,210,167					
Issuance of common stock for convertible debt and accrued interest, value					\$ 18,210	158,312		176,522		176,522
Allocated value of warrants and beneficial conversion feature related to issuance of convertible note						115,137		115,137		115,137
Net loss							(446,929)	(446,929)		(446,929)
Balance preferred stock, shares at Jun. 30, 2022	49,202		0							
Balance common stock, shares at Jun. 30, 2022					192,460,782					
Balance at Jun. 30, 2022	\$ 49		\$ 0		\$ 192,460	22,249,700	(30,465,093)	(8,022,884)	(23,042)	(8,045,926)

Issuance of common stock for convertible debt and accrued interest, shares					20,829,480				
Issuance of common stock for convertible debt and accrued interest, value					\$ 20,829	65,427		86,256	86,256
Shares issues in exchanges for Series C Preferred Shares (shares)		480,000							
Shares issues in exchanges for Series C Preferred Shares		\$ 480						480	480
Allocated value of warrants and beneficial conversion feature related to issuance of convertible note						48,118		48,118	48,118
Conversion of warrants (shares)					3,281,250				
Conversion of warrants					\$ 3,281	(3,281)			0
Net loss							(216,385)	(216,385)	(216,385)
Balance preferred stock, shares at Sep. 30, 2022	49,202		480,000						
Balance common stock, shares at Sep. 30, 2022					216,571,512				
Balance at Sep. 30, 2022	\$ 49		\$ 480		\$ 216,571	22,359,964 (30,681,478)	(8,104,478)	(23,042)	\$ (8,127,457)
Balance preferred stock, shares at Dec. 31, 2022	49,202	49,202	480,000	480,000					
Balance common stock, shares at Dec. 31, 2022					270,777,969				270,777,969
Balance at Dec. 31, 2022	\$ 49		\$ 480		\$ 270,778	22,411,335 (31,306,048)	(8,623,406)	(23,042)	\$ (8,646,448)
Issuance of common stock for convertible debt and accrued interest, shares					67,081,217				
Issuance of common stock for convertible debt and accrued interest, value					\$ 67,081	29,363		96,444	96,444
Allocated value of warrants and beneficial conversion feature related to issuance of convertible note						22,396		22,396	22,396
Conversion of warrants (shares)					23,603,891				
Conversion of warrants					\$ 23,604	(23,604)			0
Net loss							(526,395)	(526,395)	(526,395)
Balance preferred stock, shares at Mar. 31, 2023	49,202		480,000						
Balance common stock, shares at Mar. 31, 2023					361,463,077				
Balance at Mar. 31, 2023	\$ 49		\$ 480		\$ 361,463	22,439,490 (31,832,443)	(9,030,961)	(23,042)	\$ (9,054,003)
Balance preferred stock, shares at Dec. 31, 2022	49,202	49,202	480,000	480,000					
Balance common stock, shares at Dec. 31, 2022					270,777,969				270,777,969
Balance at Dec. 31, 2022	\$ 49		\$ 480		\$ 270,778	22,411,335 (31,306,048)	(8,623,406)	(23,042)	\$ (8,646,448)
Issuance of shares for services									77,937
Forgiveness of accrued compensation – related party									446,503
Net loss									\$ (994,500)
Balance preferred stock, shares at Sep. 30, 2023	49,202	49,202	480,000	480,000					

**CONDENSED
CONSOLIDATED
STATEMENTS OF CASH
FLOWS (unaudited) - USD
(\$)**

**9 Months Ended
Sep. 30, 2023 Sep. 30, 2022**

OPERATING ACTIVITIES:

Net loss \$ (994,500) \$ (1,086,627)

Adjustments to reconcile net loss to net cash used in operating activities:

Amortization of debt discount 199,833 201,890

Change in fair value of derivative liability (111,642) (71,305)

Non-cash expense associated with warrant 22,396 0

Change in assets and liabilities:

Deferred revenue 0 (21,500)

Prepaid Expense 2,250 0

Accounts payable 16,000 (16,434)

Accrued expenses 572,174 586,696

Net cash used in operating activities (293,489) (407,280)

INVESTING ACTIVITIES:

Payment of deposit for acquisition 0 (10,000)

Net cash used in investing activities 0 (10,000)

FINANCING ACTIVITIES:

Proceeds from convertible promissory notes payable 349,458 443,550

Proceeds from note payable 119,687 80,000

Repayment of note payable (145,646) (52,358)

Repayment of convertible promissory notes payable (171,806) (55,500)

Proceeds from related party 6,700

Net cash used in financing activities 158,393 415,692

NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS (135,096) (1,588)

CASH AND CASH EQUIVALENTS, BEGINNING BALANCE 149,714 13,295

CASH AND CASH EQUIVALENTS, ENDING BALANCE 14,618 11,707

NON-CASH INVESTING AND FINANCING ACTIVITIES:

Allocated value of warrants and beneficial conversion features related to debt 22,396 259,607

Forgiveness of debt 446,503 0

Debt converted to common stock \$ 80,175 320,911

Series C Preferred Stock Issuance \$ 480

ORGANIZATION

9 Months Ended
Sep. 30, 2023

[Organization, Consolidation
and Presentation of
Financial Statements](#)

[\[Abstract\]](#)

[ORGANIZATION](#)

NOTE 1 - ORGANIZATION

Organization and Business

Global Arena Holding, Inc. (formerly, “Global Arena Holding Subsidiary Corp.”) (“GAHI”), was formed in February 2009, in the state of Delaware. GAHI and its subsidiaries (the “Company”) was previously a financial services firm and currently is focusing on the following businesses through these subsidiaries:

On February 25, 2015, Global Election Services, Inc. (GES) formed on February 25, 2015, provides comprehensive technology-enabled paper absentee/mail ballot and internet election services to organizations such as craft and trade organizations, labor unions, political parties, co-operatives and housing organizations, associations and professional societies, universities, and political organizations.

GES has developed proprietary election software for a data storage and retrieval registration system to determine voter eligibility and prevent duplicate votes with In-Person digital signature capture, as well as proprietary election software for scanning/tabulation utilizing advanced OMR/OCR/Barcode imaging software featuring de-skewing, de-speckling and image correction. This system provides three types of audit capabilities. The hardware includes high speed optical scanners that are hard lined to a computer with all Wi-Fi disabled so the entire tabulation utilizing process occurs offline, eliminating the opportunity for hacking. GES is also working with multiple vendors and has made investments in companies that are developing Blockchain Technology for a data storage and retrieval registration system, tabulation of paper Absentee/Mail Ballots; and internet voting.

On March 25, 2021, the Company entered into a second amended purchase agreement (APA) with Election Services Solutions. Under the second APA the Company entered into an amended asset purchase agreement with Election Services Solutions, LLC. Under the amended APA, the Company will purchase 100% of the assets of Election Services Solutions, LLC and the Company will pay \$650,000, of which \$511,150 has already been paid, and issue 40,000,000 common shares to purchase these assets under this second amended APA. This APA replaces the first amended purchase agreement signed on May 10, 2019 wherein the Company was to purchase 100% of the assets of Election Services Solutions, LLC. The Company was to pay \$550,000, of which \$511,150 has already been paid, and issue 20,000,000 common shares to purchase these assets under this first amended APA. GES derives over 80 % of its current business from Election Services Solutions. Management anticipates the closing of this transaction will occur in the first quarter of 2024.

On May 20, 2015, the Company incorporated a new wholly owned entity in the State of Delaware called “GAHI Acquisition Corp.” This entity was incorporated at the time to be the merger subsidiary for the acquisition of Blockchain Technologies Corp. (BTC) and other software system development.

On May 20, 2015, the Company entered into an agreement and plan of merger with BTC. Under this agreement, BTC would have merged with GAHI Acquisition, and GAHI Acquisition, would have been the surviving corporation. As consideration for the merger, the Company was to reserve a number of shares equal to 1/3 the total issued and outstanding of the Company to be issued to BTC shareholders at closing. On October 20, 2015, the parties agreed to extend the closing date of the merger to December 15, 2015. This agreement expired on December 15, 2015.

Concurrently, on October 20, 2015, the Company paid \$125,000 in cash to BTC and issued to Nikolaos Spanos 1,377,398 of its common shares and 1,993,911 warrants to purchase its common shares at the exercise price of \$.10 per common share with an exercise period of three years. The warrants have expired. The common shares and warrants were issued for the purchase of 1,000,000 common shares of BTC. Said common shares of BTC represented ten percent (10%) of the outstanding equity in BTC on October 20, 2015. The securities issued by the Company were issued pursuant to an exemption from registration under Section 4(a)(2) of the Securities Act of 1933. There has been no further activity in GAHI Acquisition Corp.

On March 28, 2017, the United States Patent Office issued patents to BTC covering Election Intellectual Property, US Patent #9,608,829, Issued March 28, 2017. As an equity shareholder in BTC only, GAHC and GES have not used the BTC US Patent. Any use of the patent would require a new negotiation, and new contract with BTC.

The Company has determined that the initial investment of Blockchain Technologies Corp. will be written off. The Company's Board of Directors cancelled all transactions previously proposed but never acted on concerning GAHI Acquisition. GAHI Acquisition will remain a subsidiary for the exclusive use of any future transactions involving Blockchain Technologies Corporation.

The Company, GAHI, and GES do not trade crypto currency, nor participate in Initial Coin Offerings.

On June 15, 2019, GES entered into a Term Sheet to create a joint venture with TrueVote, Inc. Under the terms of the agreement GES was to invest \$50,000 into True Vote thru a 24 Month Debenture and issue a three year warrant exercisable at \$0.01 for 4,500,000 common shares of the Company. The Company will receive 3 million common shares of TrueVote, representing 30% of TrueVote Inc. On December 16, 2019 this Term Sheet was amended to provide for a December 17, 2019, payment by the Company for \$ 40,000 to True Vote. As of the date of this filing the Company will pay an additional \$ 10,000 and a 3 year warrant exercisable at \$0.01 for 4,500,000 common shares of the Company, and the Company will receive 3,000,000 common shares of TrueVote Inc representing Thirty percent (30%) as part of the joint venture between the companies. The transaction closed on February 27, 2023.

On November 19, 2019, the Company incorporated a new wholly owned entity in the State of Delaware called Tidewater Energy Group Inc. The Board of Directors appointed John S. Matthews and Jason Old as Board members. The Company was formed to explore opportunities in the oil, gas, mineral and energy business. Tidewater Energy Group Inc. has 40,000,000 common shares authorized, par value \$0.001. There are currently 10,000,000 common shares issued and outstanding of which the Company holds 5,100,000 common shares (51%). The Company invested \$50,000 into Tidewater Energy Group Inc. for general capital and administrative expenses in January 2020.

On January 23, 2023, the Company incorporated a new wholly owned entity in the State of Nevada called Fortis Industria LLC, to explore acquisition opportunities.

On March 28, 2023, GES entered into a non-binding letter of intent with Enfield Exploration Corp., a corporation existing under the laws of the Provinces of British Columbia, Alberta and Ontario, whereby Enfield will acquire the business of GES. The purchase price shall be the issuance of 10,000,000 shares of Enfield at a deemed price of USD\$0.50 per share in exchange for all of the issued and outstanding shares of GES. This transaction was terminated on September 1, 2023.

On November 29, 2023 the Company signed a amended and restated non binding letter of intent letter that sets out the terms and conditions pursuant to which 1329291 B.C. Ltd. a company incorporated under the laws of the Province of British Columbia and a reporting issuer in the provinces of British Columbia, Alberta, Saskatchewan, Manitoba, will acquire all of the issued and outstanding equity securities and securities convertible into equity securities of Global Election

Services Inc. The purchase price shall be the issuance of 22,000,000 common shares of 1329291 B.C. Ltd. at a deemed price of USD\$0.25 per share in exchange for all of the issued and outstanding shares of GES.

Going Concern

The accompanying consolidated financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America, which contemplates the continuation of the Company as a going concern. The Company has generated recurring losses from operations and cash flow deficits from its operations since inception and has had to continually borrow to continue operating. In addition, certain of the Company's debt is in default as of September 30, 2023. These factors raise substantial doubt about the Company's ability to continue as a going concern. The continued operations of the Company are dependent upon its ability to raise additional capital, obtain additional financing and/or acquire or develop a business that generates sufficient positive cash flows from operations. The Company continues to raise funds from the issuance of additional convertible promissory note. Management is hopeful that with their ability to raise additional funds that the Company should be able to continue as a going concern.

The accompanying consolidated financial statements do not include any adjustments relating to the recoverability and classification of recorded assets, or the amounts and classification of liabilities that might be necessary in the event the Company cannot continue as a going concern.

**SUMMARY OF
SIGNIFICANT
ACCOUNTING POLICIES**

**9 Months Ended
Sep. 30, 2023**

[Accounting Policies](#)

[\[Abstract\]](#)

[SUMMARY OF](#)

[SIGNIFICANT](#)

[ACCOUNTING POLICIES](#)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Principles of Consolidation

The accompanying unaudited condensed consolidated financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America and pursuant to the rules and regulations of the United States Securities and Exchange Commission (the "SEC") and include the accounts of GAHI and its wholly-owned and majority owned subsidiaries, GES, GAHI Acquisition Corp and Tidewater Energy Group, Inc. All significant intercompany accounts and transactions have been eliminated in consolidation. Certain information and note disclosures normally included in the Company's annual financial statements have been condensed or omitted.

The December 31, 2022 condensed consolidated balance sheet was derived from financial statements but does not include all disclosures required by GAAP. These interim unaudited condensed consolidated financial statements, in the opinion of management, reflect all normal recurring adjustments necessary for a fair presentation of the financial position, results of operations and cash flows for the interim nine-month periods ended September 30, 2023 and 2022. The results for the nine months ended September 30, 2023 are not necessarily indicative of the results to be expected for the full year ending December 31, 2023 or for any future period.

Noncontrolling Interest

The Company follows ASC Topic 810, *Consolidation*, which governs the accounting for and reporting of non-controlling interests ("NCIs") in partially owned consolidated subsidiaries and the loss of control of subsidiaries. Certain provisions of this standard indicate, among other things, that NCIs be treated as a separate component of equity, not as a liability, that increases and decreases in the parent's ownership interest that leave control intact be treated as equity transactions rather than as step acquisitions or dilution gains or losses, and that losses of a partially owned consolidated subsidiary be allocated to the NCI even when such allocation might result in a deficit balance.

The net income (loss) attributed to the NCI is separately designated in the accompanying condensed consolidated statements of operations and comprehensive loss.

Basic and Diluted Earnings (Loss) Per Share

Earnings per share is calculated in accordance with the ASC 260-10, *Earnings Per Share*. Basic earnings-per-share is based upon the weighted average number of common shares outstanding. Diluted earnings-per-share is based on the assumption that all dilutive convertible notes, stock options and warrants were converted or exercised. Dilution is computed by applying the treasury stock method. Under this method, options and warrants are assumed to be exercised at the beginning of the period (or at the time of issuance, if later), and as if funds obtained thereby were used to purchase common stock at the average market price during the period. The following potentially dilutive shares were excluded from the shares used to calculate diluted earnings per share as their inclusion would be anti-dilutive.

	September 30,	
	2023	2022
Options	-	15,000,000

Warrants	1,045,226,190	1,360,102,897
Convertible notes	1,564,115,747	1,734,424,993
Total	2,609,341,937	3,109,527,890

Management Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the reporting periods. Significant estimates reflected in the consolidated financial statements include, but are not limited to, share-based compensation, and assumptions used in valuing derivative liabilities. Actual results could differ from those estimates.

Cash and Cash Equivalents

The Company considers all demand and time deposits and all highly liquid investments with an original maturity of three months or less to be cash equivalents.

Convertible Debt

Convertible debt is accounted for under FASB ASC 470, *Debt – Debt with Conversion and Other Options*. The Company records a beneficial conversion feature (“BCF”) related to the issuance of convertible debt that has conversion features at fixed or adjustable rates that are in-the-money when issued and records the relative fair value of any warrants issued with those instruments. The BCF for the convertible instruments is recognized and measured by allocating a portion of the proceeds to the warrants and as a reduction to the carrying amount of the convertible instrument equal to the intrinsic value of the conversion features, both of which are credited to additional paid-in capital. The Company calculates the fair value of warrants issued with the convertible instruments using the Black-Scholes valuation method, using the same assumptions used for valuing stock options, except that the contractual life of the warrant is used.

Under these guidelines, the Company allocates the value of the proceeds received from a convertible debt transaction between the conversion feature and any other detachable instruments (such as warrants) on a relative fair value basis. The allocated fair value of the BCF and warrants are recorded as a debt discount and is accreted over the expected term of the convertible debt as interest expense.

The Company accounts for modifications of its embedded conversion features in accordance with the ASC which requires the modification of a convertible debt instrument that changes the fair value of an embedded conversion feature and the subsequent recognition of interest expense or the associated debt instrument when the modification does not result in a debt extinguishment.

Derivative Financial Instruments

The Company evaluates its financial instruments to determine if such instruments are derivatives or contain features that qualify as embedded derivatives pursuant to ASC 815, *Derivatives and Hedging*. For derivative financial instruments that are accounted for as liabilities, the derivative instrument is initially recorded at its fair value and is then re-valued at each reporting date, with changes in the fair value reported in the statements of operations. The Company uses the Black-Scholes-Merton model to value the derivative instruments. The classification of derivative instruments, including whether such instruments should be recorded as liabilities or as equity, is evaluated at the end of each reporting period.

Revenue Recognition

The Company recognizes revenue in accordance with FASB ASC 606, *Revenue From Contracts with Customers*. The Company earns revenues through various services it provides to its clients. GES's income is recognized at the presentation date of the certification of the election results. The payments received in advance are recorded as deferred revenue on the balance sheet. Should an election not proceed, all non-refundable deferred revenue will be recognized as revenue.

Share-Based Compensation

The Company records stock-based compensation in accordance with FASB ASC Topic 718, *Compensation – Stock Compensation*. FASB ASC Topic 718 requires companies to measure compensation cost for stock-based compensation at fair value at the grant date and recognize the expense over the requisite service period. The Company recognizes in the statements of operations the grant-date fair value of stock options and other equity-based compensation issued to employees and non-employees.

Fair Value of Financial Instruments

FASB ASC 820, *Fair Value Measurement* defines fair value as the price that would be received upon sale of an asset or paid upon transfer of a liability in an orderly transaction between market participants at the measurement date in the principal or most advantageous market for that asset or liability. The fair value should be calculated based on assumptions that market participants would use in pricing the asset or liability, not on assumptions specific to the entity.

Fair Value Measurements

The Company applies the provisions of ASC 820-10, *Fair Value Measurements and Disclosures*. ASC 820-10 defines fair value and establishes a three-level valuation hierarchy for disclosures of fair value measurement that enhances disclosure requirements for fair value measures. The three levels of valuation hierarchy are defined as follows:

- Level 1 inputs to the valuation methodology are quoted prices for identical assets or liabilities in active markets.
- Level 2 inputs to the valuation methodology include quoted prices for similar assets and liabilities in active markets, and inputs that are observable for the asset or liability, either directly or indirectly, for substantially the full term of the financial instrument.
- Level 3 inputs to the valuation methodology are unobservable and significant to the fair value measurement.

Cash, accounts payable and accrued expenses and deferred revenue – The carrying amounts reported in the consolidated balance sheets for these items are a reasonable estimate of fair value due to their short term nature.

Promissory notes payable and convertible promissory notes payable – Promissory notes payable and convertible promissory notes payable are recorded at amortized cost. The carrying amount approximates their fair value.

The Company uses Level 2 inputs for its valuation methodology for the beneficial conversion feature and warrant derivative liabilities as their fair values were determined by using the Black-Scholes-Merton pricing model based on various assumptions. The Company's derivative liabilities are adjusted to reflect fair value at each period end, with any increase or decrease in the fair value being recorded in results of operations as adjustments to fair value of derivatives.

The following table presents the Company's assets and liabilities required to be reflected within the fair value hierarchy as of September 30, 2023 and December 31, 2022.

Description	Fair Value As of September 30, 2022	Fair Value Measurements at September 30, 2023		
		Using Fair Value Hierarchy		
		Level 1	Level 2	Level 3
Derivative liability	\$ 4,507	\$ -	\$ 4,507	\$ -
Total	\$ 144,142	\$ -	\$ 144,142	\$ -

Description	Fair Value As of December 31, 2022	Fair Value Measurements at December 31, 2023		
		Using Fair Value Hierarchy		
		Level 1	Level 2	Level 3
Derivative liability	\$ 116,150	\$ -	\$ 116,150	\$ -
Total	\$ 116,150	\$ -	\$ 116,150	\$ -

Income Taxes

The Company accounts for income taxes in accordance with ASC Topic 740, *Income Taxes*. ASC 740 requires a company to use the asset and liability method of accounting for income taxes, whereby deferred tax assets are recognized for deductible temporary differences, and deferred tax liabilities are recognized for taxable temporary differences. Temporary differences are the differences between the reported amounts of assets and liabilities and their tax bases. Deferred tax assets are reduced by a valuation allowance when, in the opinion of management, it is more likely than not that some portion, or all of, the deferred tax assets will not be realized. Deferred tax assets and liabilities are adjusted for the effects of changes in tax laws and rates on the date of enactment.

Under ASC 740, a tax position is recognized as a benefit only if it is "more likely than not" that the tax position would be sustained in a tax examination, with a tax examination being presumed to occur. The amount recognized is the largest amount of tax benefit that is greater than 50% likely of being realized on examination. For tax positions not meeting the "more likely than not" test, no tax benefit is recorded. The adoption had no effect on the Company's consolidated financial statements.

Recently Issued Accounting Pronouncements

In August 2020, the FASB issued ASU 2020-06, *Debt-Debt with Conversion and Other Options (Subtopic 470-20) and Derivatives and Hedging-Contracts in Entity's Own Equity (Subtopic 815-40)-Accounting for Convertible Instruments and Contracts in an Entity's Own Equity*. ASU 2020-06 reduces the number of accounting models for convertible debt instruments and convertible preferred stock. For convertible instruments with conversion features that are not required to be accounted for as derivatives under Topic 815, *Derivatives and Hedging*, or that do not result in substantial premiums accounted for as paid-in capital, the embedded conversion features no longer are separated from the host contract. ASU 2020-06 also removes certain conditions that should be considered in the derivatives scope exception evaluation under Subtopic 815-40, *Derivatives and Hedging-Contracts in Entity's Own Equity*, and clarify the scope and certain requirements under Subtopic 815-40. In addition, ASU 2020-06 improves the guidance related to the disclosures and earnings-per-share (EPS) for convertible instruments and contract in entity's own equity. ASU 2020-06 is effective for public business entities that meet the definition of a Securities and Exchange Commission (SEC) filer, excluding entities eligible to be smaller reporting companies as defined by the SEC, for fiscal years beginning after December 15, 2021,

including interim periods within those fiscal years. For all other entities, the amendments are effective for fiscal years beginning after December 15, 2023, including interim periods within those fiscal years. Early adoption is permitted, but no earlier than fiscal years beginning after December 15, 2020, including interim periods within those fiscal years. The Board specified that an entity should adopt the guidance as of the beginning of its annual fiscal year. The Company is currently evaluation the impact this ASU will have on its consolidated financial statements.

Management does not believe that any recently issued, but not yet effective, accounting standards could have a material effect on the accompanying financial statements. As new accounting pronouncements are issued, we will adopt those that are applicable under the circumstances.

ACQUISITION DEPOSITS

**9 Months Ended
Sep. 30, 2023**

Business Combinations

Abstract

ACQUISITION DEPOSITS

NOTE 3 - ACQUISITION DEPOSITS

On March 25, 2021, the Company entered into a second amended purchase agreement (APA) with Election Services Solutions. Under the second APA the Company entered into an amended asset purchase agreement with Election Services Solutions, LLC. Under the amended APA, the Company will purchase 100% of the assets of Election Services Solutions, LLC and the Company will pay \$650,000, of which \$511,150 has already been paid, and issue 40,000,000 common shares to purchase these assets under this second amended APA. This APA replaces the first amended purchase agreement signed on May 10, 2019 wherein the Company was to purchase 100% of the assets of Election Services Solutions, LLC. The Company was to pay \$550,000, of which \$511,150 has already been paid, and issue 20,000,000 common shares to purchase these assets under this first amended APA. GES derives 100% of its current business from Election Services Solutions. Management anticipates the closing of this transaction will occur in the third quarter of 2023.

On June 15, 2019, GES entered into a Term Sheet, and Common Stock Purchase Agreement to create a joint venture with TrueVote, Inc. Under the terms of the agreement GES was to invest \$50,000 into a 24 Month Debenture and issue a 3 year warrant exercisable at \$0.01 for 4,500,000 common shares of the Company. The Company will receive 3 million common shares of TrueVote, representing 30% of TrueVote Inc. The Company, on December 17, 2019, paid \$ 40,000 to True Vote. Under the terms of the agreement GES is to invest an additional \$10,000 and the Company issue a 3 year warrant exercisable at \$0.01 for 4,500,000 common shares of the Company. On April 15, 2022, the Company made the final \$10,000 cash payment. On June 1st, 2021, TrueVote issued its White Paper "A transparent Electronic Voting System validated by the Bitcoin Blockchain" TrueVote, Inc. is building a comprehensive end-to-end, de-centralized, completely digital voting system. This will be based on traditional, proven database methodologies, and layered with a "checksum" that's posted on the Blockchain, proving all data is immutable and unalterable. This design will ensure that every vote is transparently counted and verifiable. The transaction closed on February 27, 2023.

On November 19, 2019, the Company incorporated a new wholly owned entity in the State of Delaware called Tidewater Energy Group Inc. The Board of Directors appointed John S. Matthews and Jason Old as Board members. The Company was formed to explore opportunities in the oil, gas, mineral, and energy business. Tidewater Energy Group Inc. has 40,000,000 common shares authorized: par value \$0.001. There are currently 10,000,000 common shares issued and outstanding of which the Company holds 5,100,000 common shares (51%). The Company invested \$50,000 into Tidewater Energy Group Inc. for general capital and administrative expenses in January 2020. The Company plans to close Tidewater Energy Group Inc in the third quarter of 2023.

ACCRUED EXPENSES

**9 Months Ended
Sep. 30, 2023**

[Payables and Accruals](#)

[\[Abstract\]](#)

[ACCRUED EXPENSES](#)

NOTE 4 - ACCRUED EXPENSES

Accrued expenses at September 30, 2023 and December 31, 2022 consisted of the following:

	September 30, 2023	December 31, 2022
Accrued interest	\$ 3,190,547	\$ 2,767,267
Accrued compensation	1,241,441	1,307,656
Other accrued expenses	36,438	36,438
	<u>\$ 4,468,426</u>	<u>\$ 4,111,361</u>

**PROMISSORY NOTES
PAYABLE**

**9 Months Ended
Sep. 30, 2023**

[Debt Disclosure \[Abstract\]](#)
[PROMISSORY NOTES
PAYABLE](#)

NOTE 5 - PROMISSORY NOTES PAYABLE

In March 2014, the Company issued two promissory notes for a total of \$230,000. The interest rate is the short-term applicable federal rate as determined by the Internal Revenue Service for the calendar month plus 10%. These two promissory notes are due on December 31, 2021, as amended and currently in default. The outstanding balance was \$230,000 and \$230,000 as of September 30, 2023 and December 31, 2022, respectively.

In November 29, 2022, the Company entered into promissory note agreement with Duck Duck Spruce for a total of \$100,000. The outstanding balance was \$100,000 and \$100,000 as of September 30, 2023 and December 31, 2022, respectively.

**CONVERTIBLE
PROMISSORY NOTES
PAYABLE**

**9 Months Ended
Sep. 30, 2023**

[Debt Disclosure \[Abstract\]](#)

[CONVERTIBLE
PROMISSORY NOTES
PAYABLE](#)

NOTE 6 - CONVERTIBLE PROMISSORY NOTES PAYABLE

Convertible promissory notes payable at September 30, 2023 and December 31, 2022 consist of the following:

	September 30, 2023	December 31, 2022
Convertible promissory notes with interest rates ranging from 10% to 12% per annum, convertible into common shares at a fixed price ranging from \$0.001 to \$0.03 per share. Maturity dates through September 30 2023, as amended. (\$2,817,865 in default)	\$ 3,075,053	\$ 3,099,054
Convertible promissory notes with interest rates ranging from 10% to 12% per annum, convertible into common shares at prices equal to 60% discount from the lowest trade price in the 20-25 trading days prior to conversion (as of September 30, 2021 the conversion price would be \$0.001 per share). Maturity dates through June 30, 2023, as amended. (\$190,784 in default)	199,328	321,534
Convertible promissory notes with interest at 12% per annum, convertible into common shares of GES. The maturity dates through September 30, 2023, as amended. (\$1,131,823 in default)	1,129,823	1,174,023
Total convertible promissory notes payable	4,404,204	4,594,611
Unamortized debt discount	(60,307)	(176,378)
Convertible promissory notes payable, net discount	4,343,896	(4,418,233)
Less current portion	(4,343,896)	(4,418,233)
Long-term portion	-	-

A rollforward of the convertible promissory notes payable from December 31, 2022 to September 30, 2023 is below:

Convertible promissory notes payable, December 31, 2022	\$4,418,233
Issued for cash	328,500
Issued for original issue discount	(33,950)
Repayment for cash	(171,807)
Conversion of common stock	(388,501)
Debt discount related to new convertible promissory notes	-
Amortization of debt discounts	191,422
Convertible promissory notes payable, September 30, 2023	<u>\$4,343,897</u>

The per share conversion price into which Principal Amount and interest (including any Default Interest) under the Notes shall be convertible into shares of Common Stock hereunder (the "Conversion Price") shall equal \$0.0005. If at any time the Conversion Price as determined hereunder for any conversion would be less than the par value of the Common Stock, then at the sole discretion of the Holder, the Conversion Price hereunder may equal such par value for such conversion and the Conversion Amount for such conversion may be increased to include Additional Principal, where "Additional Principal" means such additional amount to be added to the Conversion Amount to the extent necessary to cause the number of conversion shares issuable

upon such conversion to equal the same number of conversion shares as would have been issued had the Conversion Price not been adjusted by the Holder to the par value price.

**DERIVATIVE FINANCIAL
INSTRUMENTS**

**9 Months Ended
Sep. 30, 2023**

[Derivative Instruments and
Hedging Activities](#)

[Disclosure \[Abstract\]](#)

[DERIVATIVE FINANCIAL
INSTRUMENTS](#)

NOTE 7 - DERIVATIVE FINANCIAL INSTRUMENTS

Certain of the Company's convertible promissory notes payable are convertible into shares of the Company's common stock at a percentage of the market price on the date of conversion. The Company has determined that the variable conversion rate is an embedded derivative instrument. The Company uses the Black-Scholes valuation method to value the derivative instruments at inception and on subsequent valuation dates. Weighted average assumptions used to estimate fair values are as follows:

	September 30, 2023	December 31, 2022
Risk-free interest rate	5.27-5.54%	4.12-4.73%
Expected life of the options (Years)	0.5-77	0.01-1.30
Expected volatility	201%-233%	204%
Expected dividend yield	0%	0%
Fair Value	\$ 4,506	\$ 116,150

A roll-forward of the derivative liability from December 31, 2022 to September 30, 2023 is below:

Derivative liabilities, December 31, 2022	\$ 116,150
Relieved with debt settlement agreement	0
Change in fair value of derivative liabilities	(111,642.96)
Derivative liabilities, September 30, 2023	\$ 4,506

**STOCKHOLDERS'
DEFICIT**

**9 Months Ended
Sep. 30, 2023**

[Equity \[Abstract\]](#)

[STOCKHOLDERS' DEFICIT](#) **NOTE 8 - STOCKHOLDERS' DEFICIT**

Series B Preferred Stock

Pursuant to the Company's Certificate of Incorporation, the Company has authorized 2,000,000 shares of \$0.001 par value Preferred Stock. The Company has designated 250,000 of the 2,000,000 shares as Series B Preferred Stock. The Series B Preferred Stock dividend is cumulative and accruing at the rate of ten percent (10%) per annum. The dividend shall be paid in common stock of the Company at the current market price. No dividend may be paid on common shares so long as the Series B Preferred Stock dividend is outstanding. Each Series B preferred share, valued at \$10 per Series B preferred share, shall be convertible into a number of common shares at the previous average of the 5 Trading Day closing price as reported by OTC Pink, equal to a value of \$11.5. The conversion right is only available when the common shares are trading at above \$.006. At any time prior to the second anniversary of issuance, the Company may redeem, in whole or in part, the Series B Preferred Stock at an amount equal to 115% of purchase price on not less than thirty (30) days nor more than sixty (60) days' written notice.

During the year ended December 31, 2017, the Company sold 90,000 shares of Series B Preferred Stock for cash proceeds of \$900,000. During the year ended December 31, 2018, 30,000 of these preferred shares were converted into 30,743,885 shares of common stock. During the year ended December 31, 2020, 10,798 of these preferred shares were converted into 36,519,609 shares of common stock.

Series C Preferred Stock

Pursuant to Board of Director minutes dated July 27, 2022, the Company filed a Certificate of Designation with the State of Delaware authorizing the creation of 750,000 Series C Preferred Stock with the following terms and rights:

A. Designation and Number. A series of the preferred stock, designation the "Series C Preferred Stock," \$0.001 par value, is hereby established. The number of shares of the Series C Preferred Stock shall be Seven Hundred Fifty Thousand (750,000). The rights, preferences, privileges, and restrictions granted to and imposed on the Series C Preferred Stock are as set forth below.

B. Dividend Provisions. None

C. Conversion Rights. None

D. Preemptive Rights. None

E. Voting Rights. Each share of Series C Preferred Stock shall entitle the holder thereof to cast 5,000 votes on all matters submitted to a vote of the stockholders of the Corporation.

On July 27, 2022, the Company authorized the issuance of 480,000 shares Series C Preferred Stock at \$.001 per share as follows:

120,000 Series C Preferred Shares - John Matthews, CEO/CFO

120,000 Series C Preferred Shares – Martin Doane, Director

120,000 Series C Preferred Shares – Facundo Bacardi, Director

120,000 Series C Preferred Share – Kathryn Weisbeck, Director of Public Relations/

Marketing

The Series C Preferred Shares were issued on July 29, 2022.

Common Stock

During the three months ended September 30, 2023, the Company issued 206,600,000 shares of common stock for convertible notes of \$203,825 and accrued interest of \$2,775. The shares were valued based on the market price on the grant date.

During the nine months ended September 30, 2023, the Company issued 242,253,945 shares of common stock for convertible notes of \$427,709 and accrued interest of \$44,494. The shares were valued based on the market price on the grant date. In addition, the Company issued 59,322,799 for services of \$77,937. The shares were valued based on the market price on the grant date.

Option Activity

A summary of the option activity is presented below:

	Number of Options	Weighted Average Exercise Price (\$)	Weighted Average Remaining Contractual Life (in years)	Aggregate Intrinsic Value (\$)
Outstanding, December 31, 2022	15,000,000	.02	.19	-
Granted	-			
Exercised	(15,000,000)			
Forfeited/Canceled	-			
Outstanding, September 30, 2023	-	-	-	-
Exercisable, September 30, 2023	-	-	-	-

The exercise price for options outstanding at September 30, 2023 is as follows:

Outstanding and Exercisable	
Number of Options	Exercise Price
-	\$ -
-	-

Warrant Activity

A summary of warrant activity is presented below:

	Number of Warrants	Weighted Average Exercise Price (\$)	Weighted Average Remaining Contractual Life (in years)	Aggregate Intrinsic Value (\$)
Outstanding, December 31, 2022	1,380,755,235	0.003	1.4	-
Granted	29,500,000	0.001		
Exercised	(32,187,124)	0.001		
Forfeited/Canceled	(332,841,921)	0.001		
Outstanding, September 30, 2023	1,045,226,190	0.001		
Exercisable, September 30, 2023	1,045,226,190	0.001	2.49	-

The exercise price for warrants outstanding at September 30, 2023 is as follows:

Outstanding and Exercisable	
Number of Warrants	Exercise Price
7,500,000	\$ 0.00250
951,812,876	\$ 0.00100

4,500,000 \$	0.00120
29,270,457 \$	0.00170
25,000,000 \$	0.00300
25,000,000 \$	0.00400
7,142,857 \$	0.00700
<u>1,045,226,190</u>	

During the nine months ended September 30, 2023, the Company issued a total of 10,000,000 warrants in connection with a new convertible promissory note payable. The fair values of the warrants were determined using the Black-Scholes option pricing model with the following assumptions:

- Expected life of 1.00-4.00 years
- Volatility of 236%;
- Dividend yield of 0%;
- Risk free interest rate of 5.27% - 5.54%

COMMITMENTS AND CONTINGENCIES

**9 Months Ended
Sep. 30, 2023**

Commitments and Contingencies Disclosure

[Abstract]

COMMITMENTS AND CONTINGENCIES

NOTE 9 - COMMITMENTS AND CONTINGENCIES

The Company may be involved in legal proceedings in the ordinary course of business. Such matters are subject to many uncertainties, and outcomes are not predictable with assurance.

On December 26, 2017, the Company entered into a settlement agreement with a prior attorney with regards to outstanding legal fees owed. Pursuant to this settlement agreement, the Company paid \$25,000 on January 5, 2018, and \$25,000 on February 5, 2018, and was required to pay an additional \$200,000 during 2018. On December 14, 2020, parties amended the settlement agreement to state that the Company shall pay the prior attorney Two Hundred Nineteen Thousand, Five Hundred and Seventy-Six Dollars and thirty nine cents (\$219,576.39). The amount due shall be paid to the prior attorney in payments of Five Thousand Dollars per month for a period of thirty-four (34) months. On January 27, 2021, the Company made a payment of \$5,000, on April 12, 2021, the Company made a payment of \$15,000, on August 6, 2021, the Company made a payment of \$5,000. On October 1, 2021, the Company made a payment of \$5,000 and on November 12, 2021, the Company made a payment of \$10,000. On January 7, 2022, the Company made a payment of \$ 5,000 and on February 18, 2022, the Company made a payment of \$5,000. On May 5, 2022, the Company made payments of \$5,000 and, on June 22, 2022, the Company made payments of \$5,000. On January 13, 2023, the Company made a payment of \$5,000.

On October 16, 2020, the Company's subsidiary, Tidewater Energy Group Corp. was named as a defendant in a lawsuit filed in District Court in and For Tulsa County, State of Oklahoma, CJ-2020-3172. On January 13, 2021, the plaintiffs added the Company to the lawsuit. The plaintiffs are seeking damages, disgorgement and specific performance relief relating to a Purchase and Sale Agreement to purchase all of the membership interests in Foster Energy. The Company has obtained counsel to dispute the charges. On March 18, 2021, the Company filed a motion to dismiss and brief in support. The Company asserted that the plaintiffs' claims are entirely without merit as the Company was not a party to the Purchase and Sale Agreement or the related non-disclosure agreement. Tidewater concurrently filed a motion to dismiss based on legal remedies available to Tidewater. On December 7, 2022 the case was dismissed with each party bearing their own attorney fees and costs.

On March 31, 2022, the Company was named as a defendant in a lawsuit filed in the Supreme Court of the State of New York, Index No. 651531/2002. The plaintiff has alleged breach of contract and unjust enrichment. The plaintiff is seeking damages relating to a plaintiff's prior employment agreement with the Company. The Company has obtained counsel to dispute the charges. On July 19, 2023 the Company entered into a settlement agreement with the plaintiff, requiring the Company to pay \$30,000.

On May 1, 2023, Brett Pezzuto and Christian Pezzuto filed a complaint in the United States District Court for the Southern District of New York (Civil Action No. 1:23-cv-03591) against the Company and GES for breach of contract for failures to pay monies owned pursuant to promissory notes and for not providing plaintiffs an opportunity to convert their promissory notes to common stock. The plaintiffs are asking to money damages in the aggregate amount of \$1,565,610. The Company and GES have obtained legal counsel to dispute the charges. The case is still open as of September 30, 2023.

On May 22, 2023, Lim Chap Huat filed a Memorandum of Law in Support of Plaintiff's Motion for Summary Judgment in Lieu of Complaint Pursuant to CPLR 3213 in the Supreme Court of the State of New York (Index No. 652474/2023) against the Company. The Memorandum of Law

seeks summary judgment on a promissory note made by the Company in the principal amount of \$200,000, plus interest at the rate of 12%, as well as attorney's fees and costs incurred, to recover unpaid monies owned by the Company. The Company has obtained legal counsel to dispute the charges. The case is still open as of September 30, 2023.

AGREEMENTS

**9 Months Ended
Sep. 30, 2023**

[Agreements Disclosure](#)

[\[Abstract\]](#)

[AGREEMENTS](#)

NOTE 10 - AGREEMENTS

On March 25, 2021, the Company entered into a second amended purchase agreement (APA) with Election Services Solutions. Under the second APA the Company entered into an amended asset purchase agreement with Election Services Solutions, LLC. Under the amended APA, the Company will purchase 100% of the assets of Election Services Solutions, LLC and the Company will pay \$650,000, of which \$511,150 has already been paid, and issue 40,000,000 common shares to purchase these assets under this second amended APA. This APA replaces the first amended purchase agreement signed on May 10, 2019, wherein the Company was to purchase 100% of the assets of Election Services Solutions, LLC. The Company was to pay \$550,000, of which \$511,150 has already been paid, and issue 20,000,000 common shares to purchase these assets under this first amended APA. GES derives over 80 % of its current business from Election Services Solutions. Management anticipates the closing of this transaction will occur in the first quarter of 2024.

On May 13, 2019, the Company entered into a joint venture agreement with Voting Portals, LLC (VP), a Florida limited liability company. Pursuant to this agreement, the joint venture will be making use of the VP online e-voting web portal solutions and proprietary e-voting software programs to service and fulfill GES's clients' online elections and other e-voting events pursuant to the terms of the agreement, as well as any other ventures and relationships agreed to pursuant to the goals of the agreement. The Agreement was amended and as part of this agreement, the Company will be issuing 10,000,000 common shares to VP for services rendered, and VP will own 100% of the rights to the software, while GES will be responsible for all administrative and other election procedures. This transaction will close in the first Quarter of 2024.

On January 14, 2022, GES entered into an Independent Consulting Agreement (ICA) with an investor. Under the terms of the ICA the investor will receive 15,000,000 million common shares in return for his software expertise in the development of GES election software. This new ICA replaces an amended MSA signed May 13, 2019 with HCAS and the investor wherein the Company was to issue a total of 30,000,000 warrants to purchase the Company's common shares at a price of \$0.005 as consideration for the services of HCAS and the investor. The investor has over 25 years' experience in the areas of Information Security, Enterprise Risk Management and Compliance, Information Technology and Operations including 21 years with Visa Inc. where he performed as Senior Business Leader of Information Security. The investor has extensive experience in a broad range of areas related to Information Security, Network Engineering, and Enterprise Governance, Risk and Compliance and Payment networks within the financial industry. Management anticipates the closing of this transaction will occur in the first quarter or early first quarter of 2024.

On June 27, 2019, Blockchain Valley Ventures and GES signed an amended agreement calling for a \$25,000 CHF payment for the development and facilitation of an extended workshop with relevant and best in class third party blockchain technology companies, wherein BVV was to serve as an advisor in connection with a Voter Registration, Voter Authentication, and Voter Eligibility using a Blockchain Platform and GES would pay BVV \$25,000 CHF payment upon completion of the engagement. This agreement replaced a June 19, 2019 engagement letter with Blockchain Valley Ventures ("BVV") of Zug Switzerland. Under the terms of the original agreement, GES was to pay BVV 50,000 Swiss Francs (CHF).

GES made payments of \$25,000 CHF and received the working paper primarily covering the following matters:

- Development and facilitation of an extended workshop with relevant and best in class third party blockchain technology companies such as Phoenix Systems AG, Securosys AG and others as well as any subject matter expert to be invited by Global Election Services Inc.
- Development of a high-level technology solution architecture and its requirements for the blockchain based voting registration platform with inputs from third party blockchain technology.
- Documentation of the results of a) and b) in order to provide the basis of the technical development of the platform.
- Development of an implementation recommendation with respect to Voting on the Blockchain Platform.
- Legal facilitation with respect to outside tax and legal advisors in connection with compliance with local and international regulation.
- Project Management during the engagement.

The Working Paper discusses a high-level envisaged Blockchain platform, including a foundational flowchart, and implementation recommendation; BVV is a Crypto Valley, Switzerland based venture capital firm who consists of highly successful entrepreneurs, finance experts, blockchain technology experts and ICO experienced analysts and consultants. The documents created will be used by GES, to begin to create a Minimal Viable Product. This Product, along with GES licensing rights on GES existing Registration and Tabulation Software will be owned by GES. The Working Paper was completed in 2022.

GES Investment in TrueVote Inc.

On June 15, 2019, GES entered into a Term Sheet, and Common Stock Purchase Agreement to create a joint venture with TrueVote, Inc. Under the terms of the agreement GES was to invest \$50,000 into a 24 Month Debenture and issue a 3 year warrant exercisable at \$0.01 for 4,500,000 common shares of the Company. The Company will receive 3 million common shares of TrueVote, representing 30% of TrueVote Inc. The Company on December 17, 2019 paid \$ 40,000 to True Vote. Under the terms of the agreement GES was to invest an additional \$10,000 and the Company issue a 3 year warrant exercisable at \$0.01 for 4,500,000 common shares of the Company

On February 27, 2023 GES closed this transaction by investing the remaining \$10,000 and as part of TrueVote revised transaction, new GAHC warrants were issued to the Principals of True Vote Inc., Brett Morrison and Ped Hasid. The warrants were issued on February 27, 2023 and each individual is entitled to exercise the warrants to purchase a maximum of 2,250,000 (Two Million, Two Hundred Fifty Thousand) fully-paid and non-assessable shares of the GAHC Common Stock, par value \$0.001 per share at an exercise price of \$0.0012 per Share, replacing a previous conversion price of \$0.01. The warrants are exercisable for a period of two years from the issuance date.

On June 1st, 2021, TrueVote issued its White Paper “A transparent Electronic Voting System validated by the Bitcoin Blockchain” TrueVote, Inc. is building a comprehensive end-to-end, decentralized, completely digital voting system. This will be based on traditional, proven database methodologies, and layered with a "checksum" that's posted on the Blockchain, proving all data is immutable and unalterable. This design will ensure that every vote is transparently counted and verifiable.

The TrueVote Voting System will be based on traditional, proven database methodologies and layered with a “checksum” that is posted on the blockchain, proving all data is immutable and unalterable.

True Vote is directed by Brett Morrison recently the Director of Enterprise Information Systems at SpaceX. Brett was as an e-commerce pioneer, getting brands online and creating a new channel for sales at the beginning of the e-commerce boom. Brett co-founded Onestop Internet in 2003 out of his garage and built the original e-commerce and warehouse management software that started

the company. Throughout his time as Chief Technology Officer and Chief Innovation Officer at Onestop, he oversaw and managed its growth and architected and helped build the new Onestop 2.0 platform. Prior to Onestop, Brett co-founded one of the first photo sharing companies on the Internet, ememories.com, which was sold to PhotoWorks, one of the largest photo processing companies in the U.S. True Vote is also directed by Ped Hasid who graduated UCLA with Magna Cum Laude Honors in 2007. Ped later went on to cofound Block26, a venture vehicle for the DLT space established in 2014, leading the technology and investment strategy for the firm. Block26 to date has financed and incubated innovative projects that aim to enhance consumer adoption of DLT technology.

2) Tidewater Energy Group Inc.

On November 19, 2019, the Company incorporated a new wholly owned entity in the State of Delaware called Tidewater Energy Group Inc. The Board of Directors appointed John S. Matthews and Jason Old as Board members.

The Company was formed to explore opportunities in the oil, gas, mineral and energy business. Tidewater Energy Group Inc. has 40,000,000 common shares authorized: par value \$0.001. There are currently 10,000,000 common shares issued and outstanding of which the Company holds 5,100,000 common shares (51%). The Company invested \$50,000 into Tidewater Energy Group Inc. for general capital and administrative expenses in January 2020. The Company plans to close Tidewater Energy Group Inc. in the first quarter of 2024.

3) GAHI Acquisition Corp.

On June 7, 2019, the Company's second subsidiary, GAHI Acquisition Corp. (GAHI) was authorized by the Company's Board of Directors to infuse an initial deposit of \$50,000 into the subsidiary for general capital and administrative expenses. GAHI Acquisition will be repurposed in order to explore potential new business ventures in an effort to increase shareholder value. The Company will cause GAHI Acquisition to explore opportunities in the energy and minerals business, which may provide investment opportunities, including the possibility of providing blockchain technology software to energy and mineral companies. The Company added Mr. Jason N. Old to the GAHI Acquisition Board as a Director. On November 28, 2019, the Company's Board of Directors authorized the termination of the transaction previously authorized to infuse an initial deposit of \$50,000 into GAHI Acquisition for general capital and administrative expenses and have GAHI Acquisition repurposed in order to explore opportunities in the energy and minerals business, which may provide investment opportunities, including the possibility of providing blockchain technology software to energy and mineral companies. GAHI Acquisition will remain a 100% subsidiary of the Company and will focus on Blockchain related companies for investments and acquisition. The Company has had no activity in GAHI Acquisition as of December 31, 2022, and as such the will close GAHI Acquisition Corp.

4) Other Corporate Matters

On February 2, 2022, Global Election Services, Inc. entered into a promissory note with an investor for the amount of \$12,000 with original issue discount of \$2,000. The note has been repaid in full as of March 31, 2022.

On February 3, 2022, Global Election Services, Inc. entered into a promissory note with an investor for the amount of \$17,500 with original issue discount of \$2,500. The note bears 10% interest and mature in six months.

On March 30, 2022, Global Election Services entered into a convertible note with an investor for the amount of \$10,500. The note bears a 12% interest and mature in twelve months. The Note can be converted into 8,000,000 shares of the Company's common stock. The note has been repaid in full as of June 30, 2022.

On March 30, 2022, Global Election Services entered into a convertible note with an investor for the amount of \$20,000. The note bears a 12% interest and mature in twelve months. The Note can be converted into 8,000,000 shares of the Company's common stock.

On February 11, 2022, the Company entered into a 12% annum interest convertible promissory note with an investor for the principal amount of \$140,000 with an original issue discount in the amount of \$14,000 mature in twelve months. The note can be converted to the Company's common stock at \$0.001 per share. In connection with the issuance of the convertible promissory note, the Company also issued two common stock purchase warrant, the first common stock purchase warrant for a total of 100,000,000 shares of the Company's common stock and the second common stock purchase warrant for a total of 260,000,000 shares of the Company's common stock. The exercise price for both warrants are \$0.001 per share vesting in five years.

On February 2, 2022, Global Election Services, Inc. entered into a promissory note with an investor for the amount of \$12,000 with original issue discount of \$2,000. The note has been repaid in full as of September 30, 2022.

On February 3, 2022, Global Election Services, Inc. entered into a promissory note with an investor for the amount of \$16,500 with original issue discount of \$2,500. The note bears 10% interest and mature in six months. On May 20, 2022, the company entered into a new agreement including the original payment and two additional payments of \$10,000 on April 15, 2022 and \$26,000 on May 20, 2022. The note bears an interest of 12% and matures in 30 days. On August 16, 2022, entered in to an new agreement including the payments above, an additional payment of \$7,000 on August 16, 2022. The note bears an interest of 12% and matures in 30 days.

On March 30, 2022, Global Election Services entered into a convertible note with an investor for the amount of \$20,000. The note bears a 12% interest and mature in twelve months. The Note can be converted into Global Election Services Inc. common stock at an \$8,000,000 valuation.

On April 7, 2022, Global Election Services, Inc. entered into a promissory note with an investor for the amount of \$12,500 with original issue discount of \$2,500. The note bears 12% interest and matures in 21 days. The note has been repaid in full as of September 30, 2022. This note was paid off as of March 30, 2023.

On April 7, 2022, Global Election Services, Inc. entered into a promissory note with an investor for the amount of \$12,500 with original issue discount of \$1,500. The note bears 12% interest and matures in 21 days. This note was paid off as of March 30, 2023.

On May 27, 2022, Global Election Services, Inc. entered into a promissory note with an investor for the amount of \$10,000. The note bears 12% interest and matures in three months. This note was paid off as of March 30, 2023.

On June 3, 2022, Global Election Services, Inc. entered into a promissory note with an investor for the amount of \$12,000 with original issue discount of \$2,000. The note bears 10% interest and matures in 2 months. This note was paid off as of March 30, 2023.

On June 15, 2022, the Company entered into a 12% annum interest convertible promissory note with an investor for the principal amount of \$140,000 with an original issue discount in the amount of \$14,000 mature in twelve months. The note can be converted to the Company's common stock at \$0.001 per share. In connection with the issuance of the convertible promissory note, the Company also issued two common stock purchase warrant, the first common stock purchase warrant for a total of 100,000,000 shares of the Company's common stock and the second common stock purchase warrant for a total of 260,000,000 shares of the Company's common stock. The exercise price for both warrants are \$0.001 per share vesting in five years.

On August 23, 2022, the Company entered into a 12% annum interest convertible promissory note with an investor for the principal amount of \$62,000 with an original issue discount in the amount of \$6,200 mature in twelve months. The note can be converted to the Company's common

stock at \$0.001 per share. In connection with the issuance of the convertible promissory note, the Company also issued two common stock purchase warrant, the first common stock purchase warrant for a total of 50,000,000 shares of the Company's common stock and the second common stock purchase warrant for a total of 180,000,000 shares of the Company's common stock. The exercise price for both warrants are \$0.001 per share vesting in five years.

On December 30, 2022, the Company entered into a 12% annum interest convertible promissory note with an investor for the principal amount of \$150,000 with an mature in sixteen months. The note can be converted to the Company's common stock at \$0.0025 per share. In connection with the issuance of the convertible promissory note, the Company also issued one common stock purchase warrant, the common stock purchase warrant for a total of 7,500,000 shares of the Company's common stock. The exercise price for both warrants are \$0.0025 per share vesting in five years.

On January 26, 2023, the Company entered into a convertible note with an investor for the amount of \$54,600. The note bears a 12% interest and mature in twelve months.

On January 31, 2023, the Company and a note holder entered into a settlement, beginning February 5, 2023 and on the fifth day of the next four (4) months thereafter, the Company shall secure a third party (a "Third Party Purchaser") to purchase from Holder a minimum of Sixty Thousand Dollars (\$60,000) of unpaid principal and accrued interest under the Note and on July 1, 2023 the Company shall secure a Third Party Purchaser to purchase from Holder all remaining unpaid principal and accrued interest under the Note with each such purchase to be allocated pro rata between the remaining unpaid principal and accrued interest. The Company has been working with the note holder on an ongoing basis to complete the terms of the settlement.

On January 31, 2023, Global Election Services entered into a Loan agreement with an investor for the amount of \$41,000. The company will repay the loan in 24 weekly fixed payments of \$2,426. This note was paid off as of June 30, 2023.

On March 10, 2023, the Company entered into a convertible note with an investor for the amount of \$32,500. The note bears a 12% interest and mature in twelve months.

On March 7, 2023, the Company entered into a warrant purchase agreement with an investor, for the purchase of up to ten million shares at a par value of \$0.001 and the price of \$0.002 per share. The agreement will expire two years after the date of issuance.

On March 8, 2023, the Company entered into a Media Consulting Agreement with an investor (Media Consultant). The media consultant will provide consulting services in related to their operation and shall receive \$3,200 per month for 6 months and the parties may negotiate to extend the term of the agreement. This agreement was terminated by the Company June 1st, 2023.

On February 27, 2023, Global Election Services entered into a First Amendment to a Convertible Promissory Note with an investor originally dated December 20, 2019. The related Stock Purchase Agreement signed December 19, 2019, wherein GES received 3,000 common shares of the 10,000 common stock outstanding of TrueVote remained unchanged.

As part of TrueVote revised transaction, new GAHC warrants were issued to the Principals of True Vote Inc., Brett Morrison and Ped Hasid. The warrants were issued on February 27, 2023 and each individual is entitled to exercise the warrants to purchase a maximum of 2,250,000 (Two Million, Two Hundred Fifty Thousand) fully-paid and non-assessable shares of the GAHC Common Stock, par value \$0.001 per share at an exercise price of \$0.0012 per Share, replacing a previous conversion price of \$0.01. The warrants are exercisable for a period of two years from the issuance date.

On April 8, 2023, Global Election Services, entered into a secured Original Discount Convertible Promissory Note with an investor for the amount of \$7,000, with an original discount amount of

\$3,000. The note bears a 12% interest and matures in twelve months. The note can be converted to the Company's common stock at \$0.0040 per share. This note was paid off as of June 30, 2023.

On April 11, 2023 Global Elections Services, Inc. entered into a Convertible Promissory Note with an investor for \$15,000. The note bears a 12% interest and matures in twelve months. The Note can be converted into Global Election Services Inc. common stock at an \$5,000,000 valuation.

On May 18, 2023, Global Arena Holdings, Inc, entered into an unsecured Convertible Promissory Note with an investor for the amount of \$20,000. The note bears a 12% interest and matures in twelve months. The note can be converted to the Company's common stock at \$0.001 per share.

On June 1, 2023, Global Election Services entered into a Convertible Promissory Note with an investor in the principal amount of \$5,800 with an annual interest of 12% to a non-affiliate with a maturity date of September 1, 2023. This note was paid off as of June 30, 2023.

On June 6, 2023, Global Elections Services, Inc. entered into an unsecured Convertible Promissory Note at \$20,000 with an investor. The note bears a 12% interest rate and matures in six months. The note can be converted to the Company's common stock at \$0.40 per share.

On June 6, 2023, Global Elections Services, Inc. entered into an unsecured Convertible Promissory Note with an investor at \$6,500. The note bears a 12% interest rate and matures June 12, 2023. The note can be converted to the Company's common stock at \$0.50 per share. The note has been repaid in full as of June 30, 2022.

On June 6, 2023, Global Election Services, Inc. entered into a convertible promissory note in the principal amount of \$10,000 with an annual interest rate of 12% with the maturity date is June 6, 2024. This note was paid off as of June 30, 2023.

On June 7, 2023, Global Election Services, Inc. entered into an unsecured Convertible Promissory Note with an investor at \$10,000. The note bears a 12% interest rate and matures in six months. The note can be converted to the Company's common stock at \$0.40 per share.

On June 14, 2023, Global Election Services, Inc. entered into an unsecured Convertible Promissory Note with an investor at \$30,000. The note bears a 12% interest rate and matures in six months. The note can be converted to the Company's common stock at \$0.40 per share.

On July 7, 2023, Global Election Services, entered into a secured Original Discount Convertible Promissory Note with an investor for the amount of \$57,500, with an original discount amount of \$7,500. The note bears a 12% interest and matures in twelve months. The note can be converted to the Company's common stock at \$0.40 per share.

On July 13, 2023, Global Election Services entered into a Loan agreement with an investor for the amount of \$78,100. The company will repay the loan in 28 weekly fixed payments of \$2,789.

On August 4, 2023, Global Election Services, entered into a secured Original Discount Convertible Promissory Note with an investor for the amount of \$30,000, with an original discount amount of \$5,000. The note bears a 12% interest and matures in twelve months. The note can be converted to the Company's common stock at \$0.040 per share.

On August 8, 2023, Global Election Services, entered into a secured Original Discount Convertible Promissory Note with an investor for the amount of \$23,000, with an original discount amount of \$5,000. The note bears a 12% interest and matures in twelve months. The note can be converted to the Company's common stock at \$0.040 per share. This note was paid off as of September 30, 2023.

On August 14, 2023, Global Election Services, entered into a secured Original Discount Convertible Promissory Note with an investor for the amount of \$23,000, with an original discount amount of \$5,000. The note bears a 12% interest and matures in twelve months. The note can

be converted to the Company's common stock at \$0.040 per share. This note was paid off as of September 30, 2023.

On August 25, 2023, Global Election Services, entered into a secured Original Discount Convertible Promissory Note with an investor for the amount of \$5,000, with an original discount amount of \$500. The note bears a 12% interest and matures in twelve months. The note can be converted to the Company's common stock at \$0.040 per share. This note was paid off as of September 30, 2023.

On September 13, 2023, Global Election Services entered into a Loan agreement with an investor for the amount of \$49,170. The company will repay the loan in 14 weekly fixed payments of \$3,513.

On September 15, 2023, Global Election Services, entered into a secured Original Discount Convertible Promissory Note with an investor for the amount of \$15,500, with an original discount amount of \$5,000. The note bears a 12% interest and matures in twelve months. The note can be converted to the Company's common stock at \$0.040 per share.

SUBSEQUENT EVENTS

**9 Months Ended
Sep. 30, 2023**

[Subsequent Events](#)

[\[Abstract\]](#)

[SUBSEQUENT EVENTS](#)

NOTE 11 - SUBSEQUENT EVENTS

The Company has evaluated subsequent events through the date the financials were issued.

On October 2, 2023 Note Holder converted \$38,397 on principal amount and accrued interest for 38,396,563 shares at \$0.001 per share.

On October 2, 2023 Note Holder converted \$20,000 on principal amount for 20,000,000 shares at \$0.001 per share.

On October 16, 2023 Note Holder converted \$42,950 on principal amount for 42,950,000 shares at \$0.001 per share.

On October 16, 2023 Note Holder converted \$42,950 on principal amount and accrued interest for 42,950,000 shares at \$0.001 per share.

On October 27, 2023 Note Holder converted \$20,000 on principal amount for 20,000,000 shares at \$0.001 per share.

On October 27, 2023 Note Holder converted \$10,295 on principal amount and accrued interest for 10,295,465 shares at \$0.001 per share.

On October 30, 2023 Note Holder converted \$48,125 on principal amount for 48,125,000 shares at \$0.001 per share.

On October 30, 2023 Note Holder converted \$37,253 on principal amount and accrued interest for 37,252,865 shares at \$0.001 per share.

On November 1, 2023 Note Holder converted \$48,125 on principal amount for 48,125,000 shares at \$0.001 per share.

On November 2, 2023 Note Holder converted \$30,635 on principal amount for 30,635,310 shares at \$0.001 per share.

On November 8, 2023 Note Holder converted \$48,125 on principal amount for 48,125,000 shares at \$0.001 per share.

On December 19, 2023 Note Holder converted \$31,800 on principal amount and accrued interest for 31,800,000 shares at \$0.001 per share.

**SUMMARY OF
SIGNIFICANT
ACCOUNTING POLICIES
(Policies)**

9 Months Ended

Sep. 30, 2023

[Accounting Policies](#)

[\[Abstract\]](#)

[Principles of Consolidation](#)

Principles of Consolidation

The accompanying unaudited condensed consolidated financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America and pursuant to the rules and regulations of the United States Securities and Exchange Commission (the "SEC") and include the accounts of GAHI and its wholly-owned and majority owned subsidiaries, GES, GAHI Acquisition Corp and Tidewater Energy Group, Inc. All significant intercompany accounts and transactions have been eliminated in consolidation. Certain information and note disclosures normally included in the Company's annual financial statements have been condensed or omitted.

The December 31, 2022 condensed consolidated balance sheet was derived from financial statements but does not include all disclosures required by GAAP. These interim unaudited condensed consolidated financial statements, in the opinion of management, reflect all normal recurring adjustments necessary for a fair presentation of the financial position, results of operations and cash flows for the interim nine-month periods ended September 30, 2023 and 2022. The results for the nine months ended September 30, 2023 are not necessarily indicative of the results to be expected for the full year ending December 31, 2023 or for any future period.

[Noncontrolling Interest](#)

Noncontrolling Interest

The Company follows ASC Topic 810, *Consolidation*, which governs the accounting for and reporting of non-controlling interests ("NCIs") in partially owned consolidated subsidiaries and the loss of control of subsidiaries. Certain provisions of this standard indicate, among other things, that NCIs be treated as a separate component of equity, not as a liability, that increases and decreases in the parent's ownership interest that leave control intact be treated as equity transactions rather than as step acquisitions or dilution gains or losses, and that losses of a partially owned consolidated subsidiary be allocated to the NCI even when such allocation might result in a deficit balance.

The net income (loss) attributed to the NCI is separately designated in the accompanying condensed consolidated statements of operations and comprehensive loss.

[Basic and Diluted Earnings
\(Loss\) Per Share](#)

Basic and Diluted Earnings (Loss) Per Share

Earnings per share is calculated in accordance with the ASC 260-10, *Earnings Per Share*. Basic earnings-per-share is based upon the weighted average number of common shares outstanding. Diluted earnings-per-share is based on the assumption that all dilutive convertible notes, stock options and warrants were converted or exercised. Dilution is computed by applying the treasury stock method. Under this method, options and warrants are assumed to be exercised at the beginning of the period (or at the time of issuance, if later), and as if funds obtained thereby were used to purchase common stock at the average market price during the period. The following potentially dilutive shares were excluded from the shares used to calculate diluted earnings per share as their inclusion would be anti-dilutive.

	September 30,	
	2023	2022
Options	-	15,000,000
Warrants	1,045,226,190	1,360,102,897
Convertible notes	1,564,115,747	1,734,424,993

Total 2,609,341,937 3,109,527,890

Management Estimates

Management Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the reporting periods. Significant estimates reflected in the consolidated financial statements include, but are not limited to, share-based compensation, and assumptions used in valuing derivative liabilities. Actual results could differ from those estimates.

Cash and Cash Equivalents

Cash and Cash Equivalents

The Company considers all demand and time deposits and all highly liquid investments with an original maturity of three months or less to be cash equivalents.

Convertible Debt

Convertible Debt

Convertible debt is accounted for under FASB ASC 470, *Debt – Debt with Conversion and Other Options*. The Company records a beneficial conversion feature (“BCF”) related to the issuance of convertible debt that has conversion features at fixed or adjustable rates that are in-the-money when issued and records the relative fair value of any warrants issued with those instruments. The BCF for the convertible instruments is recognized and measured by allocating a portion of the proceeds to the warrants and as a reduction to the carrying amount of the convertible instrument equal to the intrinsic value of the conversion features, both of which are credited to additional paid-in capital. The Company calculates the fair value of warrants issued with the convertible instruments using the Black-Scholes valuation method, using the same assumptions used for valuing stock options, except that the contractual life of the warrant is used.

Under these guidelines, the Company allocates the value of the proceeds received from a convertible debt transaction between the conversion feature and any other detachable instruments (such as warrants) on a relative fair value basis. The allocated fair value of the BCF and warrants are recorded as a debt discount and is accreted over the expected term of the convertible debt as interest expense.

The Company accounts for modifications of its embedded conversion features in accordance with the ASC which requires the modification of a convertible debt instrument that changes the fair value of an embedded conversion feature and the subsequent recognition of interest expense or the associated debt instrument when the modification does not result in a debt extinguishment.

Derivative Financial Instruments

Derivative Financial Instruments

The Company evaluates its financial instruments to determine if such instruments are derivatives or contain features that qualify as embedded derivatives pursuant to ASC 815, *Derivatives and Hedging*. For derivative financial instruments that are accounted for as liabilities, the derivative instrument is initially recorded at its fair value and is then re-valued at each reporting date, with changes in the fair value reported in the statements of operations. The Company uses the Black-Scholes-Merton model to value the derivative instruments. The classification of derivative instruments, including whether such instruments should be recorded as liabilities or as equity, is evaluated at the end of each reporting period.

Revenue Recognition

Revenue Recognition

The Company recognizes revenue in accordance with FASB ASC 606, *Revenue From Contracts with Customers*. The Company earns revenues through various services it provides to its clients. GES’s income is recognized at the presentation date of the certification of the election results. The payments received in advance are recorded as deferred revenue on the balance sheet. Should an election not proceed, all non-refundable deferred revenue will be recognized as revenue.

[Share-Based Compensation](#)

Share-Based Compensation

The Company records stock-based compensation in accordance with FASB ASC Topic 718, *Compensation – Stock Compensation*. FASB ASC Topic 718 requires companies to measure compensation cost for stock-based compensation at fair value at the grant date and recognize the expense over the requisite service period. The Company recognizes in the statements of operations the grant-date fair value of stock options and other equity-based compensation issued to employees and non-employees.

[Fair Value of Financial Instruments](#)

Fair Value of Financial Instruments

FASB ASC 820, *Fair Value Measurement* defines fair value as the price that would be received upon sale of an asset or paid upon transfer of a liability in an orderly transaction between market participants at the measurement date in the principal or most advantageous market for that asset or liability. The fair value should be calculated based on assumptions that market participants would use in pricing the asset or liability, not on assumptions specific to the entity.

[Fair Value Measurements](#)

Fair Value Measurements

The Company applies the provisions of ASC 820-10, *Fair Value Measurements and Disclosures*. ASC 820-10 defines fair value and establishes a three-level valuation hierarchy for disclosures of fair value measurement that enhances disclosure requirements for fair value measures. The three levels of valuation hierarchy are defined as follows:

- Level 1 inputs to the valuation methodology are quoted prices for identical assets or liabilities in active markets.
- Level 2 inputs to the valuation methodology include quoted prices for similar assets and liabilities in active markets, and inputs that are observable for the asset or liability, either directly or indirectly, for substantially the full term of the financial instrument.
- Level 3 inputs to the valuation methodology are unobservable and significant to the fair value measurement.

Cash, accounts payable and accrued expenses and deferred revenue – The carrying amounts reported in the consolidated balance sheets for these items are a reasonable estimate of fair value due to their short term nature.

Promissory notes payable and convertible promissory notes payable – Promissory notes payable and convertible promissory notes payable are recorded at amortized cost. The carrying amount approximates their fair value.

The Company uses Level 2 inputs for its valuation methodology for the beneficial conversion feature and warrant derivative liabilities as their fair values were determined by using the Black-Scholes-Merton pricing model based on various assumptions. The Company's derivative liabilities are adjusted to reflect fair value at each period end, with any increase or decrease in the fair value being recorded in results of operations as adjustments to fair value of derivatives.

The following table presents the Company's assets and liabilities required to be reflected within the fair value hierarchy as of September 30, 2023 and December 31, 2022.

Description	Fair Value As of September 30, 2022	Fair Value Measurements at September 30, 2023 Using Fair Value Hierarchy		
		Level 1	Level 2	Level 3
		Derivative liability	\$ 4,507	\$ -

Total	\$ 144,142	\$ -	\$ 144,142	\$ -
	Fair Value As of December 31, 2022	Fair Value Measurements at December 31, 2023 Using Fair Value Hierarchy		
		Level 1	Level 2	Level 3
Derivative liability	\$ 116,150	\$ -	\$ 116,150	\$ -
Total	\$ 116,150	\$ -	\$ 116,150	\$ -

Income Taxes

Income Taxes

The Company accounts for income taxes in accordance with ASC Topic 740, *Income Taxes*. ASC 740 requires a company to use the asset and liability method of accounting for income taxes, whereby deferred tax assets are recognized for deductible temporary differences, and deferred tax liabilities are recognized for taxable temporary differences. Temporary differences are the differences between the reported amounts of assets and liabilities and their tax bases. Deferred tax assets are reduced by a valuation allowance when, in the opinion of management, it is more likely than not that some portion, or all of, the deferred tax assets will not be realized. Deferred tax assets and liabilities are adjusted for the effects of changes in tax laws and rates on the date of enactment.

Under ASC 740, a tax position is recognized as a benefit only if it is “more likely than not” that the tax position would be sustained in a tax examination, with a tax examination being presumed to occur. The amount recognized is the largest amount of tax benefit that is greater than 50% likely of being realized on examination. For tax positions not meeting the “more likely than not” test, no tax benefit is recorded. The adoption had no effect on the Company’s consolidated financial statements.

Recently Issued Accounting Pronouncements

Recently Issued Accounting Pronouncements

In August 2020, the FASB issued ASU 2020-06, *Debt-Debt with Conversion and Other Options (Subtopic 470-20) and Derivatives and Hedging-Contracts in Entity's Own Equity (Subtopic 815-40)-Accounting for Convertible Instruments and Contracts in an Entity's Own Equity*. ASU 2020-06 reduces the number of accounting models for convertible debt instruments and convertible preferred stock. For convertible instruments with conversion features that are not required to be accounted for as derivatives under Topic 815, *Derivatives and Hedging*, or that do not result in substantial premiums accounted for as paid-in capital, the embedded conversion features no longer are separated from the host contract. ASU 2020-06 also removes certain conditions that should be considered in the derivatives scope exception evaluation under Subtopic 815-40, *Derivatives and Hedging-Contracts in Entity's Own Equity*, and clarify the scope and certain requirements under Subtopic 815-40. In addition, ASU 2020-06 improves the guidance related to the disclosures and earnings-per-share (EPS) for convertible instruments and contract in entity’s own equity. ASU 2020-06 is effective for public business entities that meet the definition of a Securities and Exchange Commission (SEC) filer, excluding entities eligible to be smaller reporting companies as defined by the SEC, for fiscal years beginning after December 15, 2021, including interim periods within those fiscal years. For all other entities, the amendments are effective for fiscal years beginning after December 15, 2023, including interim periods within those fiscal years. Early adoption is permitted, but no earlier than fiscal years beginning after December 15, 2020, including interim periods within those fiscal years. The Board specified that an entity should adopt the guidance as of the beginning of its annual fiscal year. The Company is currently evaluation the impact this ASU will have on its consolidated financial statements.

Management does not believe that any recently issued, but not yet effective, accounting standards could have a material effect on the accompanying financial statements. As new accounting pronouncements are issued, we will adopt those that are applicable under the circumstances.

**SUMMARY OF
SIGNIFICANT
ACCOUNTING POLICIES
(Tables)**

9 Months Ended

Sep. 30, 2023

[Accounting Policies \[Abstract\]](#)

[Schedule of Antidilutive Securities Excluded from Computation of Earnings Per Share](#)

	September 30,	
	2023	2022
Options	-	15,000,000
Warrants	1,045,226,190	1,360,102,897
Convertible notes	1,564,115,747	1,734,424,993
Total	2,609,341,937	3,109,527,890

[Schedule of Fair Value Hierarchy of Assets and Liabilities](#)

Description	Fair Value As of September 30, 2022	Fair Value Measurements at September 30, 2023 Using Fair Value Hierarchy			
		Level 1		Level 2	Level 3
		1	Level 2	3	
Derivative liability	\$ 4,507	\$ -	\$ 4,507	\$ -	
Total	\$ 144,142	\$ -	\$ 144,142	\$ -	

Description	Fair Value As of December 31, 2022	Fair Value Measurements at December 31, 2023 Using Fair Value Hierarchy			
		Level 1		Level 2	Level 3
		1	Level 2	3	
Derivative liability	\$ 116,150	\$ -	\$ 116,150	\$ -	
Total	\$ 116,150	\$ -	\$ 116,150	\$ -	

ACCRUED EXPENSES
(Tables)

9 Months Ended
Sep. 30, 2023

[Payables and Accruals \[Abstract\]](#)
[Schedule of Accrued Liabilities](#)

	September 30, 2023	December 31, 2022
Accrued interest	\$ 3,190,547	\$ 2,767,267
Accrued compensation	1,241,441	1,307,656
Other accrued expenses	36,438	36,438
	<u>\$ 4,468,426</u>	<u>\$ 4,111,361</u>

**CONVERTIBLE
PROMISSORY NOTES
PAYABLE (Tables)**

**9 Months Ended
Sep. 30, 2023**

[Convertible Debt \[Abstract\]](#)

[Schedule of convertible
promissory notes payable](#)

	September 30, 2023	December 31, 2022
Convertible promissory notes with interest rates ranging from 10% to 12% per annum, convertible into common shares at a fixed price ranging from \$0.001 to \$0.03 per share. Maturity dates through September 30 2023, as amended. (\$2,817,865 in default)	\$ 3,075,053	\$ 3,099,054
Convertible promissory notes with interest rates ranging from 10% to 12% per annum, convertible into common shares at prices equal to 60% discount from the lowest trade price in the 20-25 trading days prior to conversion (as of September 30, 2021 the conversion price would be \$0.001 per share). Maturity dates through June 30, 2023, as amended. (\$190,784 in default)	199,328	321,534
Convertible promissory notes with interest at 12% per annum, convertible into common shares of GES. The maturity dates through September 30, 2023, as amended. (\$1,131,823 in default)	1,129,823	1,174,023
Total convertible promissory notes payable	4,404,204	4,594,611
Unamortized debt discount	(60,307)	(176,378)
Convertible promissory notes payable, net discount	4,343,896	(4,418,233)
Less current portion	(4,343,896)	(4,418,233)
Long-term portion	-	-

[Schedule of rollforward of
convertible promissory notes
payable](#)

A rollforward of the convertible promissory notes payable from December 31, 2022 to September 30, 2023 is below:

Convertible promissory notes payable, December 31, 2022	\$4,418,233
Issued for cash	328,500
Issued for original issue discount	(33,950)
Repayment for cash	(171,807)
Conversion of common stock	(388,501)
Debt discount related to new convertible promissory notes	-
Amortization of debt discounts	191,422
Convertible promissory notes payable, September 30, 2023	<u>\$4,343,897</u>

**DERIVATIVE FINANCIAL
INSTRUMENTS (Tables)**

**9 Months Ended
Sep. 30, 2023**

Derivative Instruments and Hedging Activities

Disclosure [Abstract]

**Schedule of valuation techniques used in determining
fair value of derivative liability**

	September 30, 2023	December 31, 2022
Risk-free interest rate	5.27-5.54%	4.12-4.73%
Expected life of the options (Years)	0.5-77	0.01-1.30
Expected volatility	201%-233%	204%
Expected dividend yield	0%	0%

**Schedule of changes in fair value of financial
derivatives**

Fair Value	\$ 4,506	\$ 116,150
Derivative liabilities, December 31, 2022		\$ 116,150
Relieved with debt settlement agreement		0
Change in fair value of derivative liabilities		(111,642.96)
Derivative liabilities, September 30, 2023		\$ 4,506

**STOCKHOLDERS'
DEFICIT (Tables)**

**9 Months Ended
Sep. 30, 2023**

[Equity \[Abstract\]](#)

[Schedule of stock option activity](#)

	Number of Options	Weighted Average Exercise Price (\$)	Weighted Average Remaining Contractual Life (in years)	Aggregate Intrinsic Value (\$)
Outstanding, December 31, 2022	15,000,000	.02	.19	-
Granted	-			
Exercised	(15,000,000)			
Forfeited/Canceled	-			
Outstanding, September 30, 2023	-	-	-	-
Exercisable, September 30, 2023	-	-	-	-

[Schedule of exercise price for option
outstanding](#)

Outstanding and Exercisable	
Number of Options	Exercise Price
-	\$ -

[Schedule of warrant activity](#)

	Number of Warrants	Weighted Average Exercise Price (\$)	Weighted Average Remaining Contractual Life (in years)	Aggregate Intrinsic Value (\$)
Outstanding, December 31, 2022	1,380,755,235	0.003	1.4	-
Granted	29,500,000	0.001		
Exercised	(32,187,124)	0.001		
Forfeited/Canceled	(332,841,921)	0.001		
Outstanding, September 30, 2023	1,045,226,190	0.001		
Exercisable, September 30, 2023	1,045,226,190	0.001	2.49	-

[Schedule of exercise price for
warrants outstanding](#)

Outstanding and Exercisable	
Number of Warrants	Exercise Price
7,500,000	\$ 0.00250
951,812,876	\$ 0.00100
4,500,000	\$ 0.00120
29,270,457	\$ 0.00170
25,000,000	\$ 0.00300
25,000,000	\$ 0.00400
7,142,857	\$ 0.00700
<u>1,045,226,190</u>	

ORGANIZATION (Narratives) (Details) - USD (\$)	1 Months Ended											Jan. 31, 2022	Nov. 19, 2019				
	Feb. 11, 2022	Jun. 15, 2019	May 10, 2019	Nov. 29, 2023	Mar. 28, 2023	Aug. 16, 2022	May 20, 2022	Apr. 15, 2022	Jun. 15, 2021	Mar. 25, 2021	Dec. 17, 2019			Jun. 15, 2019	Oct. 20, 2015	Sep. 30, 2023	Dec. 31, 2022
Business Acquisition [Line Items]																	
Common stock, shares authorized													4,000,000,000	4,000,000,000			
Common stock, par value													\$ 0.001	\$ 0.001			
Common stock, shares issued													802,558,604	270,777,969			
Common stock, shares outstanding													802,558,604	270,777,969			
Exercise price of warrants issued	\$												0.001				
Exercise period of warrants issued	5												years				
Tidewater Energy Group Inc.																	
Business Acquisition [Line Items]																	
Common stock, shares authorized									40,000,000								40,000,000
Common stock, par value																	\$ 0.001
Common stock, shares issued																	10,000,000
Common stock, shares outstanding																	10,000,000
Number of common shares holds																	5,100,000
Amount invested for general capital and administrative expenses																	\$ 50,000
Common shares, ownership percentage																	51.00%
GES																	
Business Acquisition [Line Items]																	
Additional payment made for investment						\$	\$	\$									
Joint venture with TrueVote, Inc GES						7,000	26,000	10,000									
Business Acquisition [Line Items]																	
Exercise price of warrants issued	\$ 0.01							\$ 0.01		\$ 0.01	\$ 0.01	\$ 0.01					
Exercise period of warrants issued								3 years		3 years	3 years						
Number of common shares and warrants issued to purchase common shares								4,500,000		4,500,000	4,500,000						
Payments made for investment								\$ 50,000		\$ 40,000	\$ 50,000						
Additional payment made for investment										\$ 10,000							
Receive common shares of TrueVote	3,000,000									3,000,000	3,000,000						
Common shares, ownership percentage	30.00%							30.00%		30.00%	30.00%						
Blockchain Technologies Corp																	
Business Acquisition [Line Items]																	
Payments for acquisition													\$ 125,000				
Number of common shares issued for acquisition													1,377,398				
Number of common shares called by warrants													1,993,911				
Exercise price of warrants issued													\$ 0.1				
Exercise period of warrants issued													3 years				
Number of common shares and warrants issued to purchase common shares													1,000,000				
Outstanding equity interest acquired													10.00%				
Election Services Solutions, LLC GES Global Arena Holding Inc																	
Business Acquisition [Line Items]																	
Ownership percentage by parent		80.00%															
Election Services Solutions, LLC Asset purchase agreement																	

Business Acquisition [Line Items]

<u>Payments for acquisition</u>	\$ 511,150	\$ 511,150
<u>Number of common shares issued for acquisition</u>	20,000,000	40,000,000
<u>Payment made by company</u>	\$ 550,000	\$ 650,000
<u>Ownership percentage acquired</u>	100.00%	100.00%

Election Services Solutions, LLC | Asset purchase agreement | Global Arena Holding Inc

Business Acquisition [Line Items]

<u>Ownership percentage by parent</u>	100.00%	100.00%
---------------------------------------	---------	---------

Enfield Exploration Corp | GES

Business Acquisition [Line Items]

<u>Number of shares issued upon acquisition</u>	10,000,000
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<u>Shares issued per share price</u>	\$ 0.5
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1329291 B.C. Ltd. | GES

Business Acquisition [Line Items]

<u>Number of shares issued upon acquisition</u>	22,000,000
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<u>Shares issued per share price</u>	\$ 0.25
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**SUMMARY OF
SIGNIFICANT
ACCOUNTING POLICIES**
(Schedule Of Antidilutive
Securities Excluded From
Earnings) (Details) - shares

9 Months Ended

Sep. 30, 2023 Sep. 30, 2022

Antidilutive Securities Excluded from Computation of Earnings Per Share
[Line Items]

Total 2,609,341,937 3,109,527,890

Options

Antidilutive Securities Excluded from Computation of Earnings Per Share
[Line Items]

Total 0 15,000,000

Warrants

Antidilutive Securities Excluded from Computation of Earnings Per Share
[Line Items]

Total 1,045,226,190 1,360,102,897

Convertible notes

Antidilutive Securities Excluded from Computation of Earnings Per Share
[Line Items]

Total 1,564,115,747 1,734,424,993

**SUMMARY OF
SIGNIFICANT
ACCOUNTING POLICIES
(Schedule Of Fair Value Of
Assets And Liabilities)
(Details) - USD (\$)**

**Sep. 30,
2023 Dec. 31,
2022**

Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis

[Line Items]

<u>Beneficial conversion feature</u>	\$ 4,507	\$ 116,150
<u>Total</u>	144,142	116,150

Fair Value Measurements At Using Fair Value Hierarchy (Level 1)

Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis

[Line Items]

<u>Beneficial conversion feature</u>	0	0
<u>Total</u>	0	0

Fair Value Measurements At Using Fair Value Hierarchy (Level 2)

Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis

[Line Items]

<u>Beneficial conversion feature</u>	4,507	116,150
<u>Total</u>	144,142	116,150

Fair Value Measurements At Using Fair Value Hierarchy (Level 3)

Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis

[Line Items]

<u>Beneficial conversion feature</u>	0	0
<u>Total</u>	\$ 0	\$ 0

ACQUISITION DEPOSITS (Narratives) (Details) - USD (\$)	1 Months Ended													
	Feb. 11, 2022	Jun. 15, 2019	May 10, 2019	Aug. 16, 2022	May 20, 2022	Apr. 15, 2022	Jun. 15, 2021	Mar. 25, 2021	Dec. 17, 2019	Jun. 15, 2019	Sep. 30, 2023	Dec. 31, 2022	Jan. 31, 2020	Nov. 19, 2019
Business Acquisition [Line Items]														
Exercise period of warrants issued	5 years													
Exercise price of warrants issued	\$ 0.001													
Common stock, shares authorized											4,000,000,000	4,000,000,000		
Common stock, par value											\$ 0.001	\$ 0.001		
Common stock, shares outstanding											802,558,604	270,777,969		
Common Stock, Shares, Issued											802,558,604	270,777,969		
GES														
Business Acquisition [Line Items]														
Additional payment made for investment				\$ 7,000	\$ 26,000	\$ 10,000								
GES Election Services Solutions, LLC														
Business Acquisition [Line Items]														
Ownership percentage by parent			100.00%											
Tidewater Energy Group Inc.														
Business Acquisition [Line Items]														
Common stock, shares authorized							40,000,000						40,000,000	
Common stock, par value													\$ 0.001	
Common stock, shares outstanding													10,000,000	
Common Stock, Shares, Issued													10,000,000	
Number of common shares holds													5,100,000	
Common shares, ownership percentage													51.00%	
Amount invested for general capital and administrative expenses													\$ 50,000	\$ 50,000
Joint venture with TrueVote, Inc GES														
Business Acquisition [Line Items]														
Payments made for investment							\$ 50,000		\$ 40,000	\$ 50,000				
Additional payment made for investment									\$ 10,000					
Exercise period of warrants issued							3 years		3 years	3 years				
Exercise price of warrants issued	\$ 0.01						\$ 0.01		\$ 0.01	\$ 0.01				
Number of common shares and warrants issued to purchase common shares							4,500,000		4,500,000	4,500,000				
Final cash payment amount							\$ 10,000							
Receive common shares of TrueVote		3,000,000							3,000,000	3,000,000				
Common shares, ownership percentage		30.00%					30.00%		30.00%	30.00%				
Election Services Solutions, LLC Asset purchase agreement														
Business Acquisition [Line Items]														

Ownership percentage acquired	100.00%	100.00%
Payment made by company	\$ 550,000	\$ 650,000
Payments for acquisition	\$ 511,150	\$ 511,150
Number of common shares issued for acquisition	20,000,000	40,000,000

ACCRUED EXPENSES
(Schedule of Accrued
Liabilities) (Details) - USD
(\$)

Sep. 30, 2023 Dec. 31, 2022

Payables and Accruals [Abstract]

<u>Accrued interest</u>	\$ 3,190,547	\$ 2,767,267
<u>Accrued compensation</u>	1,241,441	1,307,656
<u>Other accrued expenses</u>	36,438	36,438
<u>Total accrued expenses</u>	\$ 4,468,426	\$ 4,111,361

PROMISSORY NOTES PAYABLE (Narratives) (Details) - USD (\$)	1 Months Ended						
	Mar. 31, 2014	Sep. 30, 2023	May 22, 2023	Dec. 31, 2022	Nov. 29, 2022	Aug. 23, 2022	Jun. 15, 2022
<u>Short-term Debt [Line Items]</u>							
<u>Promissory notes payable</u>		\$ 390,349		\$ 392,196			
<u>Two Promissory Notes Payable</u>							
<u>Short-term Debt [Line Items]</u>							
<u>Convertible promissory note principal amount</u>	\$ 230,000		\$ 200,000			\$ 62,000	\$ 140,000
<u>Debt instrument, interest rate description</u>	The interest rate is the short-term applicable federal rate as determined by the Internal Revenue Service for the calendar month plus 10%						
<u>Debt instrument maturity date</u>	Dec. 31, 2021						
<u>Promissory notes payable Duck Duck Spruce [Member]</u>		230,000		230,000			
<u>Short-term Debt [Line Items]</u>							
<u>Convertible promissory note principal amount</u>						\$ 100,000	
<u>Promissory notes payable</u>		\$ 100,000		\$ 100,000			

**CONVERTIBLE
PROMISSORY NOTES
PAYABLE (Schedule Of
Convertible Promissory
Notes Payable) (Details) -
USD (\$)**

**Sep. 30,
2023 Dec. 31,
2022**

Debt Instrument [Line Items]

<u>Less current portion</u>	\$	\$
	(4,343,897)	(4,418,233)

Convertible promissory notes with interest rates ranging from 10% to 12% per annum, convertible into common shares at a fixed price ranging from \$0.001 to \$0.03 per share.

Debt Instrument [Line Items]

<u>Total convertible promissory notes payable</u>	3,075,053	3,099,054
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Convertible promissory notes convertible into common shares at prices equal to 60% discount from the lowest trade price in the 20-25 trading days prior to conversion

Debt Instrument [Line Items]

<u>Total convertible promissory notes payable</u>	199,328	321,534
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Convertible promissory notes with interest at 12% per annum, convertible into common shares of GES

Debt Instrument [Line Items]

<u>Total convertible promissory notes payable</u>	1,129,823	1,174,023
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Convertible Promissory Notes Payable

Debt Instrument [Line Items]

<u>Total convertible promissory notes payable</u>	4,404,204	4,594,611
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<u>Unamortized debt discount</u>	(60,307)	(176,378)
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<u>Convertible promissory notes payable, net discount</u>	4,343,896	(4,418,233)
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<u>Less current portion</u>	(4,343,896)	(4,418,233)
-----------------------------	-------------	-------------

<u>Long-term portion</u>	\$ 0	\$ 0
--------------------------	------	------

**CONVERTIBLE
PROMISSORY NOTES
PAYABLE (Schedule Of
Convertible Promissory
Notes Payable) (Details)
(Parenthetical) - USD (\$)**

	9 Months Ended	12 Months Ended
	Sep. 30, 2023	Dec. 31, 2022

Debt Instrument [Line Items]

<u>Convertible promissory notes fixed conversion price</u>	\$ 0.0005	
--	-----------	--

Convertible promissory notes with interest rates ranging from 10% to 12% per annum, convertible into common shares at a fixed price ranging from \$0.001 to \$0.03 per share.

Debt Instrument [Line Items]

<u>Debt instrument maturity date</u>	September 30 2023	September 30 2023
--------------------------------------	----------------------	----------------------

<u>Convertible promissory notes</u>	\$ 2,817,865	\$ 2,817,865
-------------------------------------	--------------	--------------

Convertible promissory notes with interest rates ranging from 10% to 12% per annum, convertible into common shares at a fixed price ranging from \$0.001 to \$0.03 per share. | Minimum

Debt Instrument [Line Items]

<u>Convertible promissory note interest rate</u>	10.00%	10.00%
--	--------	--------

<u>Convertible promissory notes into common shares at a fixed price</u>	\$ 0.001	\$ 0.001
---	----------	----------

Convertible promissory notes with interest rates ranging from 10% to 12% per annum, convertible into common shares at a fixed price ranging from \$0.001 to \$0.03 per share. | Maximum

Debt Instrument [Line Items]

<u>Convertible promissory note interest rate</u>	12.00%	12.00%
--	--------	--------

<u>Convertible promissory notes into common shares at a fixed price</u>	\$ 0.03	\$ 0.03
---	---------	---------

Convertible promissory notes convertible into common shares at prices equal to 60% discount from the lowest trade price in the 20-25 trading days prior to conversion

Debt Instrument [Line Items]

<u>Convertible promissory notes discount rate</u>	60.00%	60.00%
---	--------	--------

<u>Convertible promissory notes fixed conversion price</u>	\$ 0.001	\$ 0.001
--	----------	----------

<u>Debt instrument maturity date</u>	Jun. 30, 2023	Jun. 30, 2023
--------------------------------------	---------------	---------------

<u>Convertible promissory notes</u>	\$ 190,784	\$ 190,784
-------------------------------------	------------	------------

Convertible promissory notes convertible into common shares at prices equal to 60% discount from the lowest trade price in the 20-25 trading days prior to conversion | Minimum

Debt Instrument [Line Items]

<u>Convertible promissory note interest rate</u>	10.00%	10.00%
--	--------	--------

Convertible promissory notes convertible into common shares at prices equal to 60% discount from the lowest trade price in the 20-25 trading days prior to conversion | Maximum

Debt Instrument [Line Items]

<u>Convertible promissory note interest rate</u>	12.00%	12.00%
--	--------	--------

Convertible promissory notes with interest at 12% per annum, convertible into common shares of GES

Debt Instrument [Line Items]

<u>Convertible promissory note interest rate</u>	12.00%	12.00%
<u>Debt instrument maturity date</u>	Sep. 30, 2023	Sep. 30, 2023
<u>Convertible promissory notes</u>	\$ 1,131,823	\$ 1,131,823
<u>Convertible percentage of GES</u>	convertible into common shares of GES	convertible into common shares of GES

**CONVERTIBLE
PROMISSORY NOTES
PAYABLE (Schedule Of
Rollforward Of Convertible
Promissory Notes Payable)
(Details) - USD (\$)**

9 Months Ended

Sep. 30, 2023 Sep. 30, 2022

Debt Instrument [Line Items]

<u>Repayment for cash</u>	\$ 171,806	\$ 55,500
<u>Amortization of debt discount</u>	199,833	\$ 201,890

Convertible Promissory Notes Payable

Debt Instrument [Line Items]

<u>Convertible promissory notes payable, beginning balance</u>	4,418,233
<u>Issued for cash</u>	328,500
<u>Issued for original issue discount</u>	(33,950)
<u>Repayment for cash</u>	(171,807)
<u>Conversion of common stock</u>	(388,501)
<u>Debt discount related to new convertible promissory notes</u>	0
<u>Amortization of debt discount</u>	191,422
<u>Convertible promissory notes payable, ending balance</u>	\$ 4,343,897

**CONVERTIBLE
PROMISSORY NOTES Sep. 30, 2023
PAYABLE (Narratives) \$ / shares
(Details)**

[Debt Disclosure \[Abstract\]](#)

[Exercise price of warrants issued](#) \$ 0.0005

DERIVATIVE FINANCIAL INSTRUMENTS (Schedule Of Valuation Techniques Used In Fair Value Of Derivative Liability) (Details) - Derivative liabilities	9 Months Ended	12 Months Ended
	Sep. 30, 2023 USD (\$)	Dec. 31, 2022 USD (\$)
<u>Fair value assumptions - derivative liabilities:</u>		
<u>Fair Value</u>	\$ 4,506	\$ 116,150
<u>Risk-free interest rate Minimum</u>		
<u>Fair value assumptions - derivative liabilities:</u>		
<u>Derivative liability, measurement input</u>	5.27	4.12
<u>Risk-free interest rate Maximum</u>		
<u>Fair value assumptions - derivative liabilities:</u>		
<u>Derivative liability, measurement input</u>	5.54	4.73
<u>Expected Term Minimum</u>		
<u>Fair value assumptions - derivative liabilities:</u>		
<u>Expected life of the options (Years)</u>	6 months	3 days
<u>Expected Term Maximum</u>		
<u>Fair value assumptions - derivative liabilities:</u>		
<u>Expected life of the options (Years)</u>	77 years	1 year 3 months 18 days
<u>Expected volatility</u>		
<u>Fair value assumptions - derivative liabilities:</u>		
<u>Derivative liability, measurement input</u>		204
<u>Expected volatility Minimum</u>		
<u>Fair value assumptions - derivative liabilities:</u>		
<u>Derivative liability, measurement input</u>	201	
<u>Expected volatility Maximum</u>		
<u>Fair value assumptions - derivative liabilities:</u>		
<u>Derivative liability, measurement input</u>	233	
<u>Expected dividend yield</u>		
<u>Fair value assumptions - derivative liabilities:</u>		
<u>Derivative liability, measurement input</u>	0	0

**DERIVATIVE FINANCIAL
INSTRUMENTS (Schedule
Of Changes In Fair Value Of
Financial Derivatives)
(Details) - Derivative
liabilities**

**9 Months
Ended**

**Sep. 30, 2023
USD (\$)**

**Fair Value, Liabilities Measured on Recurring Basis, Unobservable Input Reconciliation
[Line Items]**

<u>Derivative liabilities, December 31, 2022</u>	\$ 116,150
<u>Relieved with debt settlement agreement</u>	0
<u>Change in fair value of derivative liabilities</u>	(111,642.96)
<u>Derivative liabilities, June 30, 2023</u>	\$ 4,506

**STOCKHOLDERS'
DEFICIT (Schedule Of
Stock Option Activity)
(Details) - USD (\$)**

9 Months Ended 12 Months Ended

Sep. 30, 2023 Dec. 31, 2022

Number of Options

<u>Outstanding, beginning of year</u>	15,000,000	
<u>Granted</u>	0	
<u>Exercised</u>	(15,000,000)	
<u>Forfeited/Canceled</u>	0	
<u>Outstanding, end of year</u>	0	15,000,000
<u>Exercisable, end of year</u>	0	

Weighted Average Exercise Price

<u>Outstanding, beginning of year</u>	\$ 0.02	
<u>Outstanding, end of year</u>	0	\$ 0.02
<u>Exercisable, end of year</u>	\$ 0	

Weighted Average Remaining Contractual Life (in years)

<u>Outstanding</u>		2 months 8 days
<u>Exercisable</u>		

Aggregate Intrinsic Value (\$)

<u>Outstanding, end of year</u>	\$ 0	
<u>Exercisable, end of year</u>	\$ 0	\$ 0

**STOCKHOLDERS'
DEFICIT (Schedule Of
Exercise Price For Options
Outstanding) (Details) - \$ /
shares**

**Sep. 30,
2023**

**Dec. 31,
2022**

**Share-based Compensation Arrangement by Share-based Payment Award [Line
Items]**

<u>Number of options outstanding and exercisable</u>	0	15,000,000
<u>Exercise price</u>	\$ 0	\$ 0.02
<u>Exercise Price \$0.02</u>		

**Share-based Compensation Arrangement by Share-based Payment Award [Line
Items]**

<u>Number of options outstanding and exercisable</u>	0
<u>Exercise price</u>	\$ 0

**STOCKHOLDERS'
DEFICIT (Schedule Of
Warrant Activity) (Details) -
USD (\$)**

9 Months Ended

12 Months Ended

Sep. 30, 2023

Dec. 31, 2022

Weighted Average Remaining Contractual Life (in years)

Exercisable

Warrants

Number of Warrants

Outstanding, December 31, 2022

1,380,755,235

Granted

29,500,000

Exercised

(32,187,124)

Forfeited/Canceled

(332,841,921)

Outstanding, September 30, 2023

1,045,226,190

1,380,755,235

Exercisable, September 30, 2023

1,045,226,190

Weighted Average Exercise Price

Outstanding, December 31, 2022

\$ 0.003

Granted

0.001

Exercised

0.001

Forfeited/Canceled

0.001

Outstanding, September 30, 2023

0.001

\$ 0.003

Exercisable, September 30, 2023

\$ 1

Weighted Average Remaining Contractual Life (in years)

Outstanding

1 year 4 months 24 days

Exercisable

2 years 5 months 26 days

Aggregate Intrinsic Value

Outstanding, December 31, 2022

\$ 0

Outstanding, September 30, 2023

\$ 0

Exercisable, September 30, 2023

\$ 0

STOCKHOLDERS' DEFICIT (Series B Preferred Stock) (Narratives) (Details)	1	9 Months Ended	12 Months Ended		Dec.	Dec. 31,
	Months Ended		Dec. 31,	Dec. 31,	31,	2022
	Jul. 27, 2022	Sep. 30, 2023	2020	2018	2017	2022
	\$ / shares	\$ / shares	shares	shares	USD (\$)	\$ / shares
	shares	shares	shares	shares	shares	shares
Preferred stock, shares authorized	2,000,000					2,000,000
Preferred stock, par value \$ / shares	\$ 0.001					\$ 0.001
Common Stock						
Common stock issued for conversion of Series B preferred stock			36,519,609	30,743,885		
Series B Preferred Stock						
Preferred stock, shares authorized	250,000					250,000
Preferred stock dividend payment terms		The Series B Preferred Stock dividend is cumulative and accruing at the rate of ten percent (10%) per annum. The dividend shall be paid in common stock of the Company at the current market price. No dividend may be paid on common shares so long as the Series B Preferred Stock dividend is outstanding.				
Preferred stock conversion terms		Each Series B preferred share, valued at \$10 per Series B preferred share, shall be convertible into a number of common shares at the previous average of the 5 Trading Day closing price as reported by OTC Pink, equal to a value of \$11.5. The conversion right is only available when the common shares are trading at above \$.006. At any time prior to the second anniversary of issuance, the Company may redeem, in whole or in part, the Series B Preferred Stock at an				

amount equal to 115% of purchase price on not less than thirty (30) days nor more than sixty (60) days' written notice.

<u>Proceeds from sale of stock \$</u>				\$
				900,000
<u>Common stock issued for conversion of Series B preferred stock</u>				90,000
<u>Preferred stock shares converted</u>		10,798	30,000	
<u>Series C Preferred Stock Preferred stock, shares authorized</u>	750,000	750,000		750,000
<u>Preferred stock, par value \$ / shares</u>	\$ 0.001			
<u>Preferred stock, voting rights, number of votes</u>	5,000			
<u>Preferred stock shares authorized for issuance</u>	480,000			
<u>Series C Preferred Stock John Matthews</u>				
<u>Preferred stock shares authorized for issuance</u>	120,000			
<u>Series C Preferred Stock Martin Doane</u>				
<u>Common stock issued for conversion of Series B preferred stock</u>	120,000			
<u>Series C Preferred Stock Facundo Bacardi</u>				
<u>Preferred stock shares authorized for issuance</u>	120,000			
<u>Series C Preferred Stock Kathryn Weisbeck</u>				
<u>Preferred stock shares authorized for issuance</u>	120,000			

STOCKHOLDERS' DEFICIT (Common Stock) (Narratives) (Details) - USD (\$)	3 Months Ended		9 Months Ended
	Sep. 30, 2023	Jun. 30, 2023	Sep. 30, 2023
<u>Number of addition shares issuance for services</u>			59,322,799
<u>Value of common stock issued for services rendered</u>		\$ 77,937	\$ 77,937
<u>Common Stock</u>			
<u>Number of common stock issued for conversion of debt</u>	206,600,000		242,253,945
<u>Debt conversion, original debt, amount</u>	\$ 203,825		\$ 427,709
<u>Accrued interest portion of debt converted into common stock</u>	\$ 2,775		\$ 44,494
<u>Value of common stock issued for services rendered</u>		\$ 59,323	

**STOCKHOLDERS'
DEFICIT (Warrant Activity)
(Narratives) (Details) -
Warrants**

**9 Months Ended
Sep. 30, 2023
shares**

Fair value assumptions - Warrant:

<u>Warrants issued</u>	10,000,000
<u>Fair value assumption model used</u>	Black-Scholes option pricing model
<u>Volatility rate</u>	236.00%
<u>Dividend yield</u>	0.00%

Minimum

Fair value assumptions - Warrant:

<u>Expected life</u>	1 year
<u>Risk free interest rate</u>	5.27%

Maximum

Fair value assumptions - Warrant:

<u>Expected life</u>	4 years
<u>Risk free interest rate</u>	5.54%

COMMITMENTS AND CONTINGENCIES (Narratives) (Details) - USD (\$)	May 01, 2023	Jan. 13, 2023	May 05, 2022	Jan. 07, 2022	Nov. 12, 2021	Oct. 01, 2021	Aug. 06, 2021	Apr. 12, 2021	Feb. 05, 2018	Jan. 05, 2018	Jul. 19, 2023	1 Months Ended				12 Months Ended		Mar. 31, 2014	
												May 22, 2023	Aug. 23, 2022	Jun. 22, 2022	Jun. 15, 2022	Feb. 18, 2022	Jan. 27, 2021		Dec. 31, 2018
Loss Contingencies [Line Items]																			
Damages paid											\$	30,000							
Settlement agreement date											July	19,	2023						
Promissory Notes Payable																			
Loss Contingencies [Line Items]																			
Convertible promissory note principal amount											\$	\$	\$						\$
Interest rate of debt											200,000	62,000	140,000						230,000
Brett Pezzuto And Christian Pezzuto											12.00%	12.00%	12.00%						
Loss Contingencies [Line Items]																			
Damages paid	\$																		
Settlement agreement	1,565,610																		
Loss Contingencies [Line Items]																			
Damages paid									\$	\$									\$
Owed legal fees		\$	\$	\$	\$	\$	\$	\$											
Settlement agreement Accounts Payable		5,000	5,000	5,000	10,000	5,000	5,000	15,000											
Loss Contingencies [Line Items]																			
Amount settlement in default and carried in accounts payable																			\$
																			(219,576.39)

SUBSEQUENT EVENTS (Narratives) (Details) - USD (\$)	1 Months Ended								Sep. 30, 2023
	Nov. 08, 2023	Nov. 02, 2023	Nov. 01, 2023	Oct. 02, 2023	Dec. 19, 2023	Oct. 30, 2023	Oct. 27, 2023	Oct. 16, 2023	
Subsequent Event [Line Items]									
Conversion Price									\$ 0.0005
Subsequent Event Convertible Promissory Note Note Holder [Member]									
Subsequent Event [Line Items]									
Convertible promissory note principal amount	\$ 48,125	\$ 30,635	\$ 48,125			\$ 48,125	\$ 20,000	\$ 42,950	
Convertible promissory note principal amount and accrued interest				\$ 38,397	\$ 31,800				
Number of common stock issued for conversion of debt	48,125,000	30,635,310	48,125,000	38,396,563	31,800,000	48,125,000	20,000,000	42,950,000	
Conversion Price	\$ 0.001	\$ 0.001	\$ 0.001	\$ 0.001	\$ 0.001	\$ 0.001	\$ 0.001	\$ 0.001	
Subsequent Event Convertible Promissory Note Note Holder [Member]									
Subsequent Event [Line Items]									
Convertible promissory note principal amount				\$ 20,000					
Convertible promissory note principal amount and accrued interest						\$ 37,253	\$ 10,295	\$ 42,950	
Number of common stock issued for conversion of debt				20,000,000		37,252,865	10,295,465	42,950,000	
Conversion Price				\$ 0.001		\$ 0.001	\$ 0.001	\$ 0.001	

1. The first part of the document discusses the importance of maintaining accurate records of all transactions and activities. It emphasizes the need for transparency and accountability in financial reporting.

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10. The tenth part of the document includes a list of acknowledgments and a list of contributors. It expresses gratitude to the individuals and organizations that supported the study and provided valuable input.

1. Introduction
2. Objectives
3. Methodology
4. Results
5. Discussion
6. Conclusion

1. Introduction
2. Objectives
3. Methodology
4. Results
5. Discussion
6. Conclusion

1. Introduction
2. Objectives
3. Methodology
4. Results
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2. Objectives
3. Methodology
4. Results
5. Discussion
6. Conclusion

1. Introduction
2. Background
3. Methodology
4. Results
5. Discussion
6. Conclusion
7. References
8. Appendix
9. Glossary
10. Index
11. Bibliography
12. List of Figures
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14. Acknowledgments
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Main body of text, consisting of several paragraphs separated by horizontal dashed lines.

Item	Description	Quantity	Unit	Price	Total
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73
74
75
76
77
78
79
80
81
82
83
84
85
86
87
88
89
90
91
92
93
94
95
96
97
98
99
100

1. The first part of the document discusses the importance of maintaining accurate records of all transactions and activities. It emphasizes the need for transparency and accountability in financial reporting.

2. The second part of the document outlines the various methods used to collect and analyze data. It includes a detailed description of the sampling process and the statistical techniques employed to ensure the reliability of the results.

3. The third part of the document presents the findings of the study. It shows that there is a significant correlation between the variables being studied, and that the results are consistent across different groups and time periods.

4. The fourth part of the document discusses the implications of the findings and provides recommendations for future research. It suggests that further studies should be conducted to explore the underlying causes of the observed trends and to develop effective strategies to address them.

5. The fifth part of the document concludes the report and summarizes the key points. It reiterates the importance of the research and the need for continued monitoring and evaluation of the situation.

1. Introduction
2. Background
3. Methodology
4. Results
5. Discussion
6. Conclusion
7. References
8. Appendix
9. Glossary
10. Index
11. Bibliography
12. List of Figures
13. List of Tables
14. Acknowledgments
15. Author Biographies
16. Declaration of Interest
17. Funding Information
18. Correspondence
19. Contact Information
20. Disclaimer
21. Copyright
22. Terms and Conditions
23. Privacy Policy
24. About Us
25. Mission Statement
26. Vision Statement
27. Core Values
28. History
29. Leadership
30. Board of Directors
31. Board Members
32. Executive Management
33. Senior Management
34. Middle Management
35. Frontline Staff
36. Volunteers
37. Partners
38. Sponsors
39. Donors
40. Beneficiaries
41. Stakeholders
42. Community
43. Society
44. Environment
45. Economy
46. Culture
47. Education
48. Health
49. Justice
50. Peace
51. Security
52. Stability
53. Prosperity
54. Well-being
55. Quality of Life
56. Human Rights
57. Democracy
58. Rule of Law
59. Accountability
60. Transparency
61. Integrity
62. Honesty
63. Trust
64. Respect
65. Dignity
66. Equality
67. Inclusion
68. Diversity
69. Sustainability
70. Resilience
71. Adaptability
72. Innovation
73. Creativity
74. Collaboration
75. Teamwork
76. Leadership
77. Management
78. Organization
79. Structure
80. Processes
81. Procedures
82. Policies
83. Practices
84. Programs
85. Projects
86. Initiatives
87. Campaigns
88. Events
89. Activities
90. Services
91. Products
92. Outputs
93. Outcomes
94. Impacts
95. Effects
96. Consequences
97. Results
98. Achievements
99. Successes
100. Failures
101. Lessons Learned
102. Best Practices
103. Case Studies
104. Examples
105. Illustrations
106. Diagrams
107. Charts
108. Graphs
109. Tables
110. Figures
111. Images
112. Videos
113. Audio
114. Documents
115. Reports
116. Publications
117. Presentations
118. Conferences
119. Seminars
120. Workshops
121. Webinars
122. Podcasts
123. Blogs
124. Newsletters
125. Social Media
126. Websites
127. Applications
128. Software
129. Hardware
130. Equipment
131. Facilities
132. Infrastructure
133. Services
134. Products
135. Outputs
136. Outcomes
137. Impacts
138. Effects
139. Consequences
140. Results
141. Achievements
142. Successes
143. Failures
144. Lessons Learned
145. Best Practices
146. Case Studies
147. Examples
148. Illustrations
149. Diagrams
150. Charts
151. Graphs
152. Tables
153. Figures
154. Images
155. Videos
156. Audio
157. Documents
158. Reports
159. Publications
160. Presentations
161. Conferences
162. Seminars
163. Workshops
164. Webinars
165. Podcasts
166. Blogs
167. Newsletters
168. Social Media
169. Websites
170. Applications
171. Software
172. Hardware
173. Equipment
174. Facilities
175. Infrastructure
176. Services
177. Products
178. Outputs
179. Outcomes
180. Impacts
181. Effects
182. Consequences
183. Results
184. Achievements
185. Successes
186. Failures
187. Lessons Learned
188. Best Practices
189. Case Studies
190. Examples
191. Illustrations
192. Diagrams
193. Charts
194. Graphs
195. Tables
196. Figures
197. Images
198. Videos
199. Audio
200. Documents
201. Reports
202. Publications
203. Presentations
204. Conferences
205. Seminars
206. Workshops
207. Webinars
208. Podcasts
209. Blogs
210. Newsletters
211. Social Media
212. Websites
213. Applications
214. Software
215. Hardware
216. Equipment
217. Facilities
218. Infrastructure
219. Services
220. Products
221. Outputs
222. Outcomes
223. Impacts
224. Effects
225. Consequences
226. Results
227. Achievements
228. Successes
229. Failures
230. Lessons Learned
231. Best Practices
232. Case Studies
233. Examples
234. Illustrations
235. Diagrams
236. Charts
237. Graphs
238. Tables
239. Figures
240. Images
241. Videos
242. Audio
243. Documents
244. Reports
245. Publications
246. Presentations
247. Conferences
248. Seminars
249. Workshops
250. Webinars
251. Podcasts
252. Blogs
253. Newsletters
254. Social Media
255. Websites
256. Applications
257. Software
258. Hardware
259. Equipment
260. Facilities
261. Infrastructure
262. Services
263. Products
264. Outputs
265. Outcomes
266. Impacts
267. Effects
268. Consequences
269. Results
270. Achievements
271. Successes
272. Failures
273. Lessons Learned
274. Best Practices
275. Case Studies
276. Examples
277. Illustrations
278. Diagrams
279. Charts
280. Graphs
281. Tables
282. Figures
283. Images
284. Videos
285. Audio
286. Documents
287. Reports
288. Publications
289. Presentations
290. Conferences
291. Seminars
292. Workshops
293. Webinars
294. Podcasts
295. Blogs
296. Newsletters
297. Social Media
298. Websites
299. Applications
300. Software
301. Hardware
302. Equipment
303. Facilities
304. Infrastructure
305. Services
306. Products
307. Outputs
308. Outcomes
309. Impacts
310. Effects
311. Consequences
312. Results
313. Achievements
314. Successes
315. Failures
316. Lessons Learned
317. Best Practices
318. Case Studies
319. Examples
320. Illustrations
321. Diagrams
322. Charts
323. Graphs
324. Tables
325. Figures
326. Images
327. Videos
328. Audio
329. Documents
330. Reports
331. Publications
332. Presentations
333. Conferences
334. Seminars
335. Workshops
336. Webinars
337. Podcasts
338. Blogs
339. Newsletters
340. Social Media
341. Websites
342. Applications
343. Software
344. Hardware
345. Equipment
346. Facilities
347. Infrastructure
348. Services
349. Products
350. Outputs
351. Outcomes
352. Impacts
353. Effects
354. Consequences
355. Results
356. Achievements
357. Successes
358. Failures
359. Lessons Learned
360. Best Practices
361. Case Studies
362. Examples
363. Illustrations
364. Diagrams
365. Charts
366. Graphs
367. Tables
368. Figures
369. Images
370. Videos
371. Audio
372. Documents
373. Reports
374. Publications
375. Presentations
376. Conferences
377. Seminars
378. Workshops
379. Webinars
380. Podcasts
381. Blogs
382. Newsletters
383. Social Media
384. Websites
385. Applications
386. Software
387. Hardware
388. Equipment
389. Facilities
390. Infrastructure
391. Services
392. Products
393. Outputs
394. Outcomes
395. Impacts
396. Effects
397. Consequences
398. Results
399. Achievements
400. Successes
401. Failures
402. Lessons Learned
403. Best Practices
404. Case Studies
405. Examples
406. Illustrations
407. Diagrams
408. Charts
409. Graphs
410. Tables
411. Figures
412. Images
413. Videos
414. Audio
415. Documents
416. Reports
417. Publications
418. Presentations
419. Conferences
420. Seminars
421. Workshops
422. Webinars
423. Podcasts
424. Blogs
425. Newsletters
426. Social Media
427. Websites
428. Applications
429. Software
430. Hardware
431. Equipment
432. Facilities
433. Infrastructure
434. Services
435. Products
436. Outputs
437. Outcomes
438. Impacts
439. Effects
440. Consequences
441. Results
442. Achievements
443. Successes
444. Failures
445. Lessons Learned
446. Best Practices
447. Case Studies
448. Examples
449. Illustrations
450. Diagrams
451. Charts
452. Graphs
453. Tables
454. Figures
455. Images
456. Videos
457. Audio
458. Documents
459. Reports
460. Publications
461. Presentations
462. Conferences
463. Seminars
464. Workshops
465. Webinars
466. Podcasts
467. Blogs
468. Newsletters
469. Social Media
470. Websites
471. Applications
472. Software
473. Hardware
474. Equipment
475. Facilities
476. Infrastructure
477. Services
478. Products
479. Outputs
480. Outcomes
481. Impacts
482. Effects
483. Consequences
484. Results
485. Achievements
486. Successes
487. Failures
488. Lessons Learned
489. Best Practices
490. Case Studies
491. Examples
492. Illustrations
493. Diagrams
494. Charts
495. Graphs
496. Tables
497. Figures
498. Images
499. Videos
500. Audio
501. Documents
502. Reports
503. Publications
504. Presentations
505. Conferences
506. Seminars
507. Workshops
508. Webinars
509. Podcasts
510. Blogs
511. Newsletters
512. Social Media
513. Websites
514. Applications
515. Software
516. Hardware
517. Equipment
518. Facilities
519. Infrastructure
520. Services
521. Products
522. Outputs
523. Outcomes
524. Impacts
525. Effects
526. Consequences
527. Results
528. Achievements
529. Successes
530. Failures
531. Lessons Learned
532. Best Practices
533. Case Studies
534. Examples
535. Illustrations
536. Diagrams
537. Charts
538. Graphs
539. Tables
540. Figures
541. Images
542. Videos
543. Audio
544. Documents
545. Reports
546. Publications
547. Presentations
548. Conferences
549. Seminars
550. Workshops
551. Webinars
552. Podcasts
553. Blogs
554. Newsletters
555. Social Media
556. Websites
557. Applications
558. Software
559. Hardware
560. Equipment
561. Facilities
562. Infrastructure
563. Services
564. Products
565. Outputs
566. Outcomes
567. Impacts
568. Effects
569. Consequences
570. Results
571. Achievements
572. Successes
573. Failures
574. Lessons Learned
575. Best Practices
576. Case Studies
577. Examples
578. Illustrations
579. Diagrams
580. Charts
581. Graphs
582. Tables
583. Figures
584. Images
585. Videos
586. Audio
587. Documents
588. Reports
589. Publications
590. Presentations
591. Conferences
592. Seminars
593. Workshops
594. Webinars
595. Podcasts
596. Blogs
597. Newsletters
598. Social Media
599. Websites
600. Applications
601. Software
602. Hardware
603. Equipment
604. Facilities
605. Infrastructure
606. Services
607. Products
608. Outputs
609. Outcomes
610. Impacts
611. Effects
612. Consequences
613. Results
614. Achievements
615. Successes
616. Failures
617. Lessons Learned
618. Best Practices
619. Case Studies
620. Examples
621. Illustrations
622. Diagrams
623. Charts
624. Graphs
625. Tables
626. Figures
627. Images
628. Videos
629. Audio
630. Documents
631. Reports
632. Publications
633. Presentations
634. Conferences
635. Seminars
636. Workshops
637. Webinars
638. Podcasts
639. Blogs
640. Newsletters
641. Social Media
642. Websites
643. Applications
644. Software
645. Hardware
646. Equipment
647. Facilities
648. Infrastructure
649. Services
650. Products
651. Outputs
652. Outcomes
653. Impacts
654. Effects
655. Consequences
656. Results
657. Achievements
658. Successes
659. Failures
660. Lessons Learned
661. Best Practices
662. Case Studies
663. Examples
664. Illustrations
665. Diagrams
666. Charts
667. Graphs
668. Tables
669. Figures
670. Images
671. Videos
672. Audio
673. Documents
674. Reports
675. Publications
676. Presentations
677. Conferences
678. Seminars
679. Workshops
680. Webinars
681. Podcasts
682. Blogs
683. Newsletters
684. Social Media
685. Websites
686. Applications
687. Software
688. Hardware
689. Equipment
690. Facilities
691. Infrastructure
692. Services
693. Products
694. Outputs
695. Outcomes
696. Impacts
697. Effects
698. Consequences
699. Results
700. Achievements
701. Successes
702. Failures
703. Lessons Learned
704. Best Practices
705. Case Studies
706. Examples
707. Illustrations
708. Diagrams
709. Charts
710. Graphs
711. Tables
712. Figures
713. Images
714. Videos
715. Audio
716. Documents
717. Reports
718. Publications
719. Presentations
720. Conferences
721. Seminars
722. Workshops
723. Webinars
724. Podcasts
725. Blogs
726. Newsletters
727. Social Media
728. Websites
729. Applications
730. Software
731. Hardware
732. Equipment
733. Facilities
734. Infrastructure
735. Services
736. Products
737. Outputs
738. Outcomes
739. Impacts
740. Effects
741. Consequences
742. Results
743. Achievements
744. Successes
745. Failures
746. Lessons Learned
747. Best Practices
748. Case Studies
749. Examples
750. Illustrations
751. Diagrams
752. Charts
753. Graphs
754. Tables
755. Figures
756. Images
757. Videos
758. Audio
759. Documents
760. Reports
761. Publications
762. Presentations
763. Conferences
764. Seminars
765. Workshops
766. Webinars
767. Podcasts
768. Blogs
769. Newsletters
770. Social Media
771. Websites
772. Applications
773. Software
774. Hardware
775. Equipment
776. Facilities
777. Infrastructure
778. Services
779. Products
780. Outputs
781. Outcomes
782. Impacts
783. Effects
784. Consequences
785. Results
786. Achievements
787. Successes
788. Failures
789. Lessons Learned
790. Best Practices
791. Case Studies
792. Examples
793. Illustrations
794. Diagrams
795. Charts
796. Graphs
797. Tables
798. Figures
799. Images
800. Videos
801. Audio
802. Documents
803. Reports
804. Publications
805. Presentations
806. Conferences
807. Seminars
808. Workshops
809. Webinars
810. Podcasts
811. Blogs
812. Newsletters
813. Social Media
814. Websites
815. Applications
816. Software
817. Hardware
818. Equipment
819. Facilities
820. Infrastructure
821. Services
822. Products
823. Outputs
824. Outcomes
825. Impacts
826. Effects
827. Consequences
828. Results
829. Achievements
830. Successes
831. Failures
832. Lessons Learned
833. Best Practices
834. Case Studies
835. Examples
836. Illustrations
837. Diagrams
838. Charts
839. Graphs
840. Tables
841. Figures
842. Images
843. Videos
844. Audio
845. Documents
846. Reports
847. Publications
848. Presentations
849. Conferences
850. Seminars
851. Workshops
852. Webinars
853. Podcasts
854. Blogs
855. Newsletters
856. Social Media
857. Websites
858. Applications
859. Software
860. Hardware
861. Equipment
862. Facilities
863. Infrastructure
864. Services
865. Products
866. Outputs
867. Outcomes
868. Impacts
869. Effects
870. Consequences
871. Results
872. Achievements
873. Successes
874. Failures
875. Lessons Learned
876. Best Practices
877. Case Studies
878. Examples
879. Illustrations
880. Diagrams
881. Charts
882. Graphs
883. Tables
884. Figures
885. Images
886. Videos
887. Audio
888. Documents
889. Reports
890. Publications
891. Presentations
892. Conferences
893. Seminars
894. Workshops
895. Webinars
896. Podcasts
897. Blogs
898. Newsletters
899. Social Media
900. Websites
901. Applications
902. Software
903. Hardware
904. Equipment
905. Facilities
906. Infrastructure
907. Services
908. Products
909. Outputs
910. Outcomes
911. Impacts
912. Effects
913. Consequences
914. Results
915. Achievements
916. Successes
917. Failures
918. Lessons Learned
919. Best Practices
920. Case Studies
921. Examples
922. Illustrations
923. Diagrams
924. Charts
925. Graphs
926. Tables
927. Figures
928. Images
929. Videos
930. Audio
931. Documents
932. Reports
933. Publications
934. Presentations
935. Conferences
936. Seminars
937. Workshops
938. Webinars
939. Podcasts
940. Blogs
941. Newsletters
942. Social Media
943. Websites
944. Applications
945. Software
946. Hardware
947. Equipment
948. Facilities
949. Infrastructure
950. Services
951. Products
952. Outputs
953. Outcomes
954. Impacts
955. Effects
956. Consequences
957. Results
958. Achievements
959. Successes
960. Failures
961. Lessons Learned
962. Best Practices
963. Case Studies
964. Examples
965. Illustrations
966. Diagrams
967. Charts
968. Graphs
969. Tables
970. Figures
971. Images
972. Videos
973. Audio
974. Documents
975. Reports
976. Publications
977. Presentations
978. Conferences
979. Seminars
980. Workshops
981. Webinars
982. Podcasts
983. Blogs
984. Newsletters
985. Social Media
986. Websites
987. Applications
988. Software
989. Hardware
990. Equipment
991. Facilities
992. Infrastructure
993. Services
994. Products
995. Outputs
996. Outcomes
997. Impacts
998. Effects
999. Consequences
1000. Results
1001. Achievements
1002. Successes
1003. Failures
1004. Lessons Learned
1005. Best Practices
1006. Case Studies
1007. Examples
1008. Illustrations
1009. Diagrams
1010. Charts
1011. Graphs
1012. Tables
1013. Figures
1014. Images
1015. Videos
1016. Audio
1017. Documents
1018. Reports
1019. Publications
1020. Presentations
1021. Conferences
1022. Seminars
1023. Workshops
1024. Webinars
1025. Podcasts
1026. Blogs
1027. Newsletters
1028. Social Media
1029. Websites
1030. Applications
1031. Software
1032. Hardware
1033. Equipment
1034. Facilities
1035. Infrastructure
1036. Services
1037. Products
1038. Outputs
1039. Outcomes
1040. Impacts
1041. Effects
1042. Consequences
1043. Results
1044. Achievements
1045. Successes
1046. Failures
1047. Lessons Learned
1048. Best Practices
1049. Case Studies
1050. Examples
1051. Illustrations
1052. Diagrams
1053. Charts
1054. Graphs
1055. Tables
1056. Figures
1057. Images
1058. Videos
1059. Audio
1060. Documents
1061. Reports
1062. Publications
1063. Presentations
1064. Conferences
1065. Seminars
1066. Workshops
1067. Webinars
1068. Podcasts
1069. Blogs
1070. Newsletters
1071. Social Media
1072. Websites
1073. Applications
1074. Software
1075. Hardware
1076. Equipment
1077. Facilities
1078. Infrastructure
1079. Services
1080. Products
1081. Outputs
1082. Outcomes
1083. Impacts
1084. Effects
1085. Consequences
1086. Results
1087. Achievements
1088. Successes
1089. Failures
1090. Lessons Learned
1091. Best Practices
1092. Case Studies
1093. Examples
1094. Illustrations
1095. Diagrams
1096. Charts
1097. Graphs
1098. Tables
1099. Figures
1100. Images
1101. Videos
1102. Audio
1103. Documents
1104. Reports
1105. Publications
1106. Presentations
1107. Conferences
1108. Seminars
1109. Workshops
1110. Webinars
1111. Podcasts
1112. Blogs
1113. Newsletters
1114. Social Media
1115. Websites
1116. Applications
1117. Software
1118. Hardware
1119. Equipment
1120. Facilities
1121. Infrastructure
1122. Services
1123. Products
1124. Outputs
1125. Outcomes
1126. Impacts
1127. Effects
1128. Consequences
1129. Results
1130. Achievements
1131. Successes
1132. Failures
1133. Lessons Learned
1134. Best Practices
1135. Case Studies
1136. Examples
1137. Illustrations
1138. Diagrams
1139. Charts
1140. Graphs
1141. Tables
1142. Figures
1143. Images
1144. Videos
1145. Audio
1146. Documents
1147. Reports
1148. Publications
1149. Presentations
1150. Conferences
1151. Seminars
1152. Workshops
1153. Webinars
1154. Podcasts
1155. Blogs
1156. Newsletters
1157. Social Media
1158. Websites
1159. Applications
1160. Software
1161. Hardware
1162. Equipment
1163. Facilities
1164. Infrastructure
1165. Services
1166. Products
1167. Outputs
1168. Outcomes
1169. Impacts
1170. Effects
1171. Consequences
1172. Results
1173. Achievements
1174. Successes
1175. Failures
1176. Lessons Learned
1177. Best Practices
1178. Case Studies
1179. Examples
1180. Illustrations
1181. Diagrams
1182. Charts
1183. Graphs
1184. Tables
1185. Figures
1186. Images
1187. Videos
1188. Audio
1189. Documents
1190. Reports
1191. Publications
1192. Presentations
1193. Conferences
1194. Seminars
1195. Workshops
1196. Webinars
1197. Podcasts
1198. Blogs
1199. Newsletters
1200. Social Media
1201. Websites
1202. Applications
1203. Software
1204. Hardware
1205. Equipment
1206. Facilities
1207. Infrastructure
1208. Services
1209. Products
1210. Outputs
1211. Outcomes
1212. Impacts
1213. Effects
1214. Consequences
1215. Results
1216. Achievements
1217. Successes
1218. Failures
1219. Lessons Learned
1220. Best Practices
1221. Case Studies
1222. Examples
1223. Illustrations
1224. Diagrams
1225. Charts
1226. Graphs
1227. Tables
1228. Figures
1229. Images
1230. Videos
1231. Audio
1232. Documents
1233. Reports
1234. Publications
1235. Presentations
1236. Conferences
1237. Seminars
1238. Workshops
1239. Webinars
1240. Podcasts
1241. Blogs
1242. Newsletters
1243. Social Media
1244. Websites
1245. Applications
1246. Software
1247. Hardware
1248. Equipment
1249. Facilities
1250. Infrastructure
1251. Services
1252. Products
1253. Outputs
1254. Outcomes
1255. Impacts
1256. Effects
1257. Consequences
1258. Results
1259. Achievements
1260. Successes
1261. Failures
1262. Lessons Learned
1263. Best Practices
1264. Case Studies
1265. Examples
1266. Illustrations
1267. Diagrams
1268. Charts
1269. Graphs
1270. Tables
1271. Figures
1272. Images
1273. Videos
1274. Audio
1275. Documents
1276. Reports
1277. Publications
1278. Presentations
1279. Conferences
1280. Seminars
1281. Workshops
1282. Webinars
1283. Podcasts
1284. Blogs
1285. Newsletters
1286. Social Media
1287. Websites
1288. Applications
1289. Software
1290. Hardware
1291. Equipment
1292. Facilities
1293. Infrastructure
1294. Services
1295. Products
1296. Outputs
1297. Outcomes
1298. Impacts
1299. Effects
1300. Consequences
1301. Results
1302. Achievements
1303. Successes
1304. Failures
1305. Lessons Learned
1306. Best Practices
1307. Case Studies
1308. Examples
1309. Illustrations
1310. Diagrams
1311. Charts
1312. Graphs
1313. Tables
1314. Figures
1315. Images
1316. Videos
1317. Audio
1318. Documents
1319. Reports
1320. Publications
1321. Presentations
1322. Conferences
1323. Seminars
1324. Workshops
1325. Webinars
1326. Podcasts
1327. Blogs
1328. Newsletters
1329. Social Media
1330. Websites
1331. Applications
1332. Software
1333. Hardware
1334. Equipment
1335. Facilities
1336. Infrastructure
1337. Services
1338. Products
1339. Outputs
1340. Outcomes
1341. Impacts
1342. Effects
1343. Consequences
1344. Results
1345. Achievements
1346. Successes
1347. Failures
1348. Lessons Learned
1349. Best Practices
1350. Case Studies
1351. Examples
1352. Illustrations
1353. Diagrams
1354. Charts
1355. Graphs
1356. Tables
1357. Figures
1358. Images
1359. Videos
1360. Audio
1361. Documents
1362. Reports
1363. Publications
1364. Presentations
1365. Conferences
1366. Seminars
1367. Workshops
1368. Webinars
1369. Podcasts
1370. Blogs
1371. Newsletters
1372. Social Media
1373. Websites
1374. Applications
1375. Software
1376. Hardware
1377. Equipment
1378. Facilities
1379. Infrastructure
1380. Services
1381. Products
1382. Outputs
1383. Outcomes
1384. Impacts
1385. Effects
1386. Consequences
1387. Results
1388. Achievements
1389. Successes
1390. Failures
1391. Lessons Learned
1392. Best Practices
1393. Case Studies
1394. Examples
1395. Illustrations
1396. Diagrams
1397. Charts
1398. Graphs
1399. Tables
1400. Figures
1401. Images
1402. Videos
1403. Audio
1404. Documents
1405. Reports
1406. Publications
1407. Presentations
1408. Conferences
1409. Seminars
1410. Workshops
1411. Webinars
1412. Podcasts
1413. Blogs
1414. Newsletters
1415. Social Media
1416. Websites
1417. Applications
1418. Software
1419. Hardware
1420. Equipment
1421. Facilities
1422. Infrastructure
1423. Services
1424. Products
1425. Outputs
1426. Outcomes
1427. Impacts
1428. Effects
1429. Consequences
1430. Results
1431. Achievements
1432. Successes
1433. Failures
1434. Lessons Learned
1435. Best Practices
1436. Case Studies
1437. Examples
1438. Illustrations
1439. Diagrams
1440. Charts
1441. Graphs
1442. Tables
1443. Figures
1444. Images
1445. Videos
1446. Audio
1447. Documents
1448. Reports
1449. Publications
1450. Presentations
1451. Conferences
1452. Seminars
1453. Workshops
1454. Webinars
1455. Podcasts
1456. Blogs
1457. Newsletters
1458. Social Media
1459. Websites
1460. Applications
1461. Software
1462. Hardware
1463. Equipment
1464. Facilities
1465. Infrastructure
1466. Services
1467. Products
1468. Outputs
1469. Outcomes
1470. Impacts
1471. Effects
1472. Consequences
1473. Results
1474. Achievements
1475. Successes
1476. Failures
1477. Lessons Learned
1478. Best Practices
1479. Case Studies
1480. Examples
1481. Illustrations
1482. Diagrams
1483. Charts
1484. Graphs
1485. Tables
1486. Figures
1487. Images
1488. Videos
1489. Audio
1490. Documents
1491. Reports
1492. Publications
1493. Presentations
1494. Conferences
1495. Seminars
1496. Workshops
1497. Webinars
1498. Podcasts
1499. Blogs
1500. Newsletters
1501. Social Media
1502. Websites
1503. Applications
1504. Software
1505. Hardware
1506. Equipment
1507. Facilities
1508. Infrastructure
1509. Services
1510. Products
1511. Outputs
1512. Outcomes
1513. Impacts
1514. Effects
1515. Consequences
1516. Results
1517. Achievements
1518. Successes
1519. Failures
1520. Lessons Learned
1521. Best Practices
1522. Case Studies
1523. Examples
1524. Illustrations
1525. Diagrams
1526. Charts
1527. Graphs
1528. Tables
1529. Figures
1530. Images
1531. Videos
1532. Audio
1533. Documents
1534. Reports
1535. Publications
1536. Presentations
1537. Conferences
1538. Seminars
1539. Workshops
1540. Webinars
1541. Podcasts
1542. Blogs
1543. Newsletters
1544. Social Media
1545. Websites
1546. Applications
1547. Software
1548. Hardware
1549. Equipment
1550. Facilities
1551. Infrastructure
1552. Services
1553. Products
1554. Outputs
1555. Outcomes
1556. Impacts
1557. Effects
1558. Consequences
1559. Results
1560. Achievements
1561. Successes
1562. Failures
1563. Lessons Learned
1564. Best Practices
1565. Case Studies
1566. Examples
1567. Illustrations
1568. Diagrams
1569. Charts
1570. Graphs
1571. Tables
1572. Figures
1573. Images
1574. Videos
1575. Audio
1576. Documents
1577. Reports
1578. Publications
1579. Presentations
1580. Conferences
1581. Seminars
1582. Workshops
1583. Webinars
1584. Podcasts
1585. Blogs
1586. Newsletters
1587. Social Media
1588. Websites
1589. Applications
1590. Software
1591. Hardware
1592. Equipment
1593. Facilities

Page 1 of 100
Section 1: Introduction
Section 2: Methodology
Section 3: Results
Section 4: Discussion
Section 5: Conclusion
Section 6: References
Section 7: Appendix A
Section 8: Appendix B
Section 9: Appendix C
Section 10: Appendix D
Section 11: Appendix E
Section 12: Appendix F
Section 13: Appendix G
Section 14: Appendix H
Section 15: Appendix I
Section 16: Appendix J
Section 17: Appendix K
Section 18: Appendix L
Section 19: Appendix M
Section 20: Appendix N
Section 21: Appendix O
Section 22: Appendix P
Section 23: Appendix Q
Section 24: Appendix R
Section 25: Appendix S
Section 26: Appendix T
Section 27: Appendix U
Section 28: Appendix V
Section 29: Appendix W
Section 30: Appendix X
Section 31: Appendix Y
Section 32: Appendix Z
Section 33: Appendix AA
Section 34: Appendix AB
Section 35: Appendix AC
Section 36: Appendix AD
Section 37: Appendix AE
Section 38: Appendix AF
Section 39: Appendix AG
Section 40: Appendix AH
Section 41: Appendix AI
Section 42: Appendix AJ
Section 43: Appendix AK
Section 44: Appendix AL
Section 45: Appendix AM
Section 46: Appendix AN
Section 47: Appendix AO
Section 48: Appendix AP
Section 49: Appendix AQ
Section 50: Appendix AR
Section 51: Appendix AS
Section 52: Appendix AT
Section 53: Appendix AU
Section 54: Appendix AV
Section 55: Appendix AW
Section 56: Appendix AX
Section 57: Appendix AY
Section 58: Appendix AZ
Section 59: Appendix BA
Section 60: Appendix BB
Section 61: Appendix BC
Section 62: Appendix BD
Section 63: Appendix BE
Section 64: Appendix BF
Section 65: Appendix BG
Section 66: Appendix BH
Section 67: Appendix BI
Section 68: Appendix BJ
Section 69: Appendix BK
Section 70: Appendix BL
Section 71: Appendix BM
Section 72: Appendix BN
Section 73: Appendix BO
Section 74: Appendix BP
Section 75: Appendix BQ
Section 76: Appendix BR
Section 77: Appendix BS
Section 78: Appendix BT
Section 79: Appendix BU
Section 80: Appendix BV
Section 81: Appendix BW
Section 82: Appendix BX
Section 83: Appendix BY
Section 84: Appendix BZ
Section 85: Appendix CA
Section 86: Appendix CB
Section 87: Appendix CC
Section 88: Appendix CD
Section 89: Appendix CE
Section 90: Appendix CF
Section 91: Appendix CG
Section 92: Appendix CH
Section 93: Appendix CI
Section 94: Appendix CJ
Section 95: Appendix CK
Section 96: Appendix CL
Section 97: Appendix CM
Section 98: Appendix CN
Section 99: Appendix CO
Section 100: Appendix CP

1. Introduction
2. Background
3. Methodology
4. Results
5. Discussion
6. Conclusion
7. References
8. Appendix
9. Glossary
10. Index
11. Bibliography
12. List of Figures
13. List of Tables
14. Acknowledgments
15. Author Biographies
16. Declaration of Interest
17. Funding Information
18. Correspondence
19. Contact Information
20. Disclaimer
21. Copyright
22. Terms and Conditions
23. Privacy Policy
24. About Us
25. Mission Statement
26. Vision Statement
27. Core Values
28. History
29. Leadership
30. Board of Directors
31. Board of Advisors
32. Committees
33. Committees
34. Committees
35. Committees
36. Committees
37. Committees
38. Committees
39. Committees
40. Committees
41. Committees
42. Committees
43. Committees
44. Committees
45. Committees
46. Committees
47. Committees
48. Committees
49. Committees
50. Committees
51. Committees
52. Committees
53. Committees
54. Committees
55. Committees
56. Committees
57. Committees
58. Committees
59. Committees
60. Committees
61. Committees
62. Committees
63. Committees
64. Committees
65. Committees
66. Committees
67. Committees
68. Committees
69. Committees
70. Committees
71. Committees
72. Committees
73. Committees
74. Committees
75. Committees
76. Committees
77. Committees
78. Committees
79. Committees
80. Committees
81. Committees
82. Committees
83. Committees
84. Committees
85. Committees
86. Committees
87. Committees
88. Committees
89. Committees
90. Committees
91. Committees
92. Committees
93. Committees
94. Committees
95. Committees
96. Committees
97. Committees
98. Committees
99. Committees
100. Committees

1. Introduction
2. Literature Review
3. Methodology
4. Results
5. Discussion
6. Conclusion
7. References
8. Appendix
9. Glossary
10. Index

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4. The fourth part of the document discusses the limitations of the study and the potential areas for future research. It acknowledges the challenges faced during the data collection process and offers suggestions for improving the quality of the data in subsequent studies.

5. The fifth part of the document provides a conclusion and a summary of the main points discussed throughout the report. It reiterates the significance of the findings and the need for continued research in this area.

6. The sixth part of the document includes a list of references and a bibliography. It cites the various sources of information used in the study, including academic journals, books, and industry reports.

7. The seventh part of the document contains a list of appendices and supplementary materials. These materials provide additional details and data that support the findings of the study.

8. The eighth part of the document includes a list of figures and tables. These visual aids help to illustrate the data and make it easier to understand the results of the study.

9. The ninth part of the document contains a list of footnotes and endnotes. These notes provide further information and clarification on specific points mentioned in the text.

10. The tenth part of the document includes a list of contact information and a disclaimer. It provides details about the authors and the organization responsible for the study, as well as a statement regarding the use of the data and the results.

1
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3
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11
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14
15
16
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18
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20
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22
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24
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26
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28
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32
33
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35
36
37
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39
40
41
42
43
44
45
46
47
48
49
50
51
52
53
54
55
56
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58
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60
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62
63
64
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66
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68
69
70
71
72
73
74
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89
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93
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99
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101
102
103
104
105
106
107
108
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110
111
112
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114
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118
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126
127
128
129
130
131
132
133
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136
137
138
139
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164
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166
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168
169
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183
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185
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212
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215
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221
222
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1000

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2. The second part of the document outlines the various methods used to collect and analyze data. It includes a detailed description of the sampling process and the statistical techniques employed to ensure the reliability of the results.

3. The third part of the document presents the findings of the study. It shows that there is a significant correlation between the variables being studied, and that the results are consistent across different groups and time periods.

4. The fourth part of the document discusses the implications of the findings and offers suggestions for further research. It highlights the need for continued monitoring and evaluation of the system to ensure its effectiveness and efficiency.

5. The fifth part of the document provides a summary of the key points and conclusions. It reiterates the importance of accurate record-keeping and the need for ongoing research and improvement in the field.

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2. The second part of the document outlines the various methods and techniques used to collect and analyze data. It includes a detailed description of the experimental procedures and the tools used for data collection.

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4. The fourth part of the document discusses the implications of the study and provides recommendations for future research. It highlights the need for further investigation into the effectiveness of the different methods and techniques used.

5. The fifth part of the document concludes the study and provides a final summary of the findings. It emphasizes the importance of maintaining accurate records and the need for transparency and accountability in financial reporting.

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7. The seventh part of the document provides a list of appendices and a bibliography. It includes a list of all the appendices used in the study and provides a detailed description of each appendix.

8. The eighth part of the document provides a list of figures and a bibliography. It includes a list of all the figures used in the study and provides a detailed description of each figure.

9. The ninth part of the document provides a list of tables and a bibliography. It includes a list of all the tables used in the study and provides a detailed description of each table.

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1. The first part of the document is a list of names and titles, including "The Hon. Mr. Justice G. R. Williams, Chief Justice of the Supreme Court of the Province of Ontario" and "The Hon. Mr. Justice J. C. Wilson, Chief Justice of the Supreme Court of the Province of Quebec".

1. The first part of the document is a list of names and titles, including "The Hon. Mr. Justice G. D. C. O'Connell, Chief Justice of the Supreme Court of the State of New South Wales" and "The Hon. Mr. Justice G. D. C. O'Connell, Chief Justice of the Supreme Court of the State of New South Wales".

1. The first part of the document discusses the importance of maintaining accurate records of all transactions and activities. It emphasizes the need for transparency and accountability in financial reporting.

2. The second part of the document outlines the various methods and techniques used to collect and analyze data. It includes a detailed description of the experimental procedures and the statistical tools employed.

3. The third part of the document presents the results of the study, showing the trends and patterns observed in the data. It includes several tables and graphs to illustrate the findings.

4. The fourth part of the document discusses the implications of the results and the potential applications of the findings. It highlights the significance of the study and the need for further research in this area.

5. The fifth part of the document provides a conclusion and a summary of the key points discussed throughout the document. It also includes a list of references and a bibliography.

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