FORM 10-Q

Quarterly report pursuant to sections 13 or 15(d)

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FILER

IIOT-OXYS, Inc.

CIK:**1290658**| IRS No.: **562415252** | State of Incorp.:**NV** | Fiscal Year End: **1231**
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UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 10-Q

(Mark One)

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

For the quarterly period ended **June 30, 2021**

Or

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

For the transition period from ______________________to__________________________

Commission File Number: **000-50773**

IIOT-OXYS, Inc.
(Exact name of registrant as specified in its charter)

Nevada	**56-2415252**
(State or other jurisdiction of incorporation or organization)	(I.R.S. Employer Identification No.)
705 Cambridge Street, Cambridge, MA	**02141**
(Address of principal executive offices)	(Zip Code)

(401) 307-3092
(Registrant's telephone number, including area code)

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

Title of Each Class	Trading Symbol(s)	Name of each exchange on which registered
Not applicable	Not applicable	Not applicable

Indicate by check mark whether the registrant 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).
Yes ☒ No ☐

Indicate by check mark whether the registrant has been subject to such filing requirements for the past 90 days.
Yes ☒ No ☐

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

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

Large accelerated filer	☐	Accelerated filer	☐

Non-accelerated filer	☒	Smaller reporting company	☒
		Emerging growth company	☒

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

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

The number of shares outstanding of the registrant's common stock on August 12, 2021, was 215,854,396.

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Introductory Comment

Unless otherwise indicated, any reference to "the Company", "our company", "we", "us", or "our" refers to IIOT-OXYS, Inc., a Nevada corporation, and as applicable to its wholly owned subsidiaries, OXYS Corporation, a Nevada corporation, and HereLab, Inc., a Delaware corporation.

PART I—FINANCIAL INFORMATION

Item 1. Financial Statements

IIOT-OXYS, Inc. and Subsidiaries
Condensed Consolidated Balance Sheets

	June 30, 2021 (Unaudited)	December 31, 2020
ASSETS		
Current Assets		
Cash and cash equivalents	$ 80,262	$ 103,074
Prepaid expenses	6,806	2,427
Total Current Assets	87,068	105,501
Intangible assets, net	323,038	347,856
Total Assets	$ 410,106	$ 453,357
LIABILITIES AND STOCKHOLDERS' EQUITY (DEFICIT)		
Current Liabilities		
Accounts payable	$ 174,351	$ 169,914
Accrued liabilities	183,168	147,490
Deferred revenue	46,425	46,425
Notes payable, current portion, net of debt discounts of $284,376 and $111,781 at June 30, 2021 and December 31, 2020, respectively	428,791	953,219
Shares payable to related parties	301,740	730,836
Salaries payable to related parties	267,752	407,271
Derivative liability	125,121	315,782
PPP loan	36,700	–
Total Current Liabilities	1,564,048	2,770,937
PPP loan	–	36,700
Due to stockholders	1,000	1,000
Total Liabilities	1,565,048	2,808,637
Commitments and contingencies (Note 4)	–	–
Series B Convertible Preferred Stock, 600 shares designated, $0.001 par value, $1,200 stated value; 155 shares issued and outstanding at June 30, 2021 and December 31, 2020, respectively. Liquidation preference $186,000 as of June 30, 2021 and December 31, 2020, respectively	186,000	186,000
Stockholders' Equity (Deficit)		
Preferred Stock Series A, $0.001 par value, 10,000,000 Shares authorized; 25,845 shares issued and outstanding at June 30, 2021 and December 31, 2020, respectively	26	26
Common Stock $0.001 par value, 1,000,000,000 shares authorized; 197,654,396 shares and 145,110,130 shares issued and outstanding at June 30, 2021 and December 31, 2020, respectively	197,655	145,111
Additional paid in capital	6,428,833	4,794,261
Accumulated deficit	(7,967,456)	(7,480,678)
Total Stockholders' Equity (Deficit)	(1,340,942)	(2,541,280)
Total Liabilities and Stockholders' Equity (Deficit)	$ 410,106	$ 453,357

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

IIOT-OXYS, Inc. and Subsidiaries
Condensed Consolidated Statements of Operations
(Unaudited)

	For The Three Months Ended June 30, 2021	For The Three Months Ended June 30, 2020	For The Six Months Ended June 30, 2021	For The Six Months Ended June 30, 2020
Revenues	$ –	$ 26,171	$ –	$ 41,771
Cost of sales	–	12,487	–	21,121
Gross Profit	–	13,684	–	20,650
Operating Expenses				
Bank service charges	57	1,845	132	3,267
Office expenses	1,246	2,571	3,327	3,544
Organization Costs	5,690	10,977	10,981	22,124
Payroll expense	96,598	–	138,279	–
Professional fees	165,341	244,216	376,496	431,337
Patent license fees	–	1,644	–	3,288
Amortization of intangible assets	12,341	12,341	24,818	24,682
Total Operating Expenses	281,273	273,594	554,033	488,242
Other Income (Expense)				
Gain (loss) on change in FMV of derivative liability	105,961	(75,324)	190,661	(139,232)
Gain on extinguishment of debt	–	–	120,000	–
Interest expense	(110,891)	(49,434)	(232,338)	(567,723)
Other Income	–	–	–	409
Total Other Income (Expense)	(4,930)	(124,758)	78,323	(706,546)
Net Loss Before Income Taxes	(286,203)	(384,668)	(475,710)	(1,174,138)
Provision for income tax	–	–	–	–
Net Loss	$ (286,203)	$ (384,668)	$ (475,710)	$ (1,174,138)
Convertible Preferred Stock Dividend	(5,564)	–	(11,068)	–
Net Loss Attributable to Common Stockholders	$ (291,767)	$ (384,668)	$ (486,778)	$ (1,174,138)
Net Loss Per Share Attributable to Common Stockholders - Basic and Diluted	$ (0.00)	$ (0.01)	$ (0.00)	$ (0.01)
Weighted Average Shares Outstanding Attributable to Common Stockholders - Basic and Diluted	193,513,228	71,927,594	177,051,217	78,478,730

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

IIOT-OXYS, Inc. and Subsidiaries
Condensed Consolidated Statements of Stockholders' Equity (Deficit)
(Unaudited)

For the Three Months Ended June 30, 2021

	Preferred Stock		Common Stock		Additional Paid-In	Accumulated	Total Stockholders' Equity
	Shares	Amount	Shares	Amount	Capital	Deficit	(Deficit)
Balance - March 31, 2021	25,845	$ 26	178,361,107	$ 178,362	$5,530,610	$ (7,675,689)	$ (1,966,691)
Common stock issued for accrued compensation	–	–	2,343,288	2,343	700,643	–	702,986
Common stock sold for cash	–	–	8,900,000	8,900	124,600	–	133,500
Commission paid for raising capital	–	–	–	–	(2,670)	–	(2,670)
Common stock issued for conversion of convertible note payables	–	–	7,500,000	7,500	67,500	–	75,000
Common stock issued for services	–	–	550,000	550	8,150	–	8,700
Net loss	–	–	–	–	–	(291,767)	(291,767)
Balance - June 30, 2021	25,845	$ 26	197,654,395	$ 197,655	$6,428,833	$ (7,967,456)	$ (1,340,942)

For the Six Months Ended June 30, 2021

	Preferred Stock		Common Stock		Additional Paid-In	Accumulated	Total Stockholders' Equity
	Shares	Amount	Shares	Amount	Capital	Deficit	(Deficit)
Balance - December 31, 2020	25,845	$ 26	145,110,129	$ 145,111	$4,794,261	$ (7,480,678)	$ (2,541,280)
Common stock issued for conversion of convertible note payables	–	–	24,350,978	24,351	219,169	–	243,520
Common stock sold for cash	–	–	25,300,000	25,300	354,200	–	379,500
Beneficial conversion feature discount on notes payable	–	–	–	–	360,000	–	360,000
Commission paid for raising capital	–	–	–	–	(7,590)	–	(7,590)
Common stock issued for accrued compensation	–	–	2,343,288	2,343	700,643	–	702,986
Common stock issued for services	–	–	550,000	550	8,150	–	8,700
Net loss	–	–	–	–	–	(486,778)	(486,778)
Balance - June 30, 2021	25,845	$ 26	197,654,395	$ 197,655	$6,428,833	$ (7,967,456)	$ (1,340,942)

For the Three Months Ended June 30, 2020

	Preferred Stock		Common Stock		Additional Paid-In	Accumulated	Total Stockholders' Equity
	Shares	Amount	Shares	Amount	Capital	Deficit	(Deficit)
Balance - March 31, 2020	–	$ –	67,063,547	$ 67,064	$3,526,326	$ (6,033,374)	$ (2,439,984)
Common stock issued for conversion of convertible note payable	–	–	27,200,000	27,200	(2,252)	–	24,948
Common stock issued for conversion of detachable warrants	–	–	40,802,082	40,802	(40,802)	–	–
Relief of derivative liabilities	–	–	–	–	158,007	–	158,007
Beneficial conversion feature discount on note payable	–	–	–	–	26,833	–	26,833
Net loss	–	–	–	–	–	(384,668)	(384,668)
Balance - June 30, 2020	–	$ –	135,065,629	$ 135,066	$3,668,112	$ (6,418,042)	$ (2,614,864)

For the Six Months Ended June 30, 2020

	Preferred Stock		Common Stock		Additional Paid-In	Accumulated	Total Stockholders' Equity
	Shares	Amount	Shares	Amount	Capital	Deficit	(Deficit)
Balance December 31, 2019	–	$ –	43,313,547	$ 43,314	$3,077,972	$ (5,040,307)	$ (1,919,021)
Common stock issued for conversion of convertible note payables	–	–	50,950,000	50,950	1,686	–	52,636
Common stock issued for conversion of detachable warrants	–	–	40,802,082	40,802	(40,802)	–	–
Relief of derivative liabilities	–	–	–	–	235,393	–	235,393
Warrants issued for default of convertible note payables	–	–	–	–	163,433	–	163,433
Changes in FMV of warrants related to convertible note payables	–	–	–	–	203,597	(203,597)	–
Beneficial conversion feature discount on note payable	–	–	–	–	26,833	–	26,833
Net loss	–	–	–	–	–	(1,174,138)	(1,174,138)
Balance June 30, 2020	–	$ –	135,065,629	$ 135,066	$3,668,112	$ (6,418,042)	$ (2,614,864)

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

IIOT-OXYS, Inc. and Subsidiaries
Condensed Consolidated Statements of Cash Flows
(Unaudited)

	For The Six Months Ended June 30, 2021	2020
Cash Flows From Operating Activities		
Net loss	$ (486,778)	$ (1,174,138)

Adjustments to reconcile net loss to net cash used in operating activities		
Gain on extinguishment of debt	(120,000)	–
Loss on issuance of default warrants	–	163,433
Increase in principal due to penalty provision	–	146,250
Increase in principal due to fees	–	16,726
Amortization of discount on notes payable	187,405	47,490
Amortization of intangible assets	24,818	24,682
Changes in Operating Assets and Liabilities		
(Increase) Decrease in:		
Accounts receivable	–	11,760
Prepaid expense	(4,379)	(325)
Increase (Decrease) in:		
Accounts payable	4,437	(420)
Accrued liabilities	56,065	(12,710)
Derivative liability	(190,661)	299,120
Deferred revenue	–	46,425
Shares payable to related parties	273,890	362,454
Salaries payable to related parties	(139,519)	12,863
Net Cash Provided by (Used in) Operating Activities	(394,722)	(56,390)
Cash Flows From Financing Activities		
Cash received from PPP loan	–	36,700
Cash received from Convertible Note Payable	–	29,510
Proceeds from sale of common stock, net of commissions	371,910	–
Payment for offering costs	–	–
Net Cash Provided By Financing Activities	371,910	66,210
Net increase in cash and cash equivalents	(22,812)	9,820
Cash and Cash Equivalents - Beginning of Period	103,074	24,212
Cash and Cash Equivalents - End of Period	$ 80,262	$ 34,032
Supplement Disclosures of Cash Flow Information		
Interest paid during the period	$ –	$ –
Income taxes paid during the period	$ –	$ 24,295
Supplemental Disclosures of Non-Cash Investing and Financing Activities		
Discount on notes payable	$ 360,000	$ –
Conversion of convertible notes payable and derivative liabilities	$ 955,206	$ 288,029
Warrant anti-dilution issuance	$ –	$ 203,597

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

IIOT-OXYS, Inc. and Subsidiaries
Notes to Condensed Consolidated Financial Statements
June 30, 2021 and 2020
(Unaudited)

NOTE 1 - NATURE OF OPERATIONS, BASIS OF PRESENTATION AND GOING CONCERN

Unless otherwise indicated, any reference to “the Company”, “our company”, “we”, “us”, or “our” refers to IIOT-OXYS, Inc., a Nevada corporation, and as applicable to its wholly-owned subsidiaries, OXYS Corporation, a Nevada corporation, and HereLab, Inc., a Delaware corporation.

IIOT-OXYS, Inc., a Nevada corporation (the “**Company**”) was established for the purpose of designing, building, testing, and selling Edge Computing Systems for the Industrial Internet. The Company is currently devoting substantially all its efforts in identifying, developing and marketing engineered products, software and services for applications in the Industrial Internet which involves collecting and processing data collected from a wide variety of industrial systems and machines.

We were incorporated in the state of New Jersey on October 1, 2003 under the name of Creative Beauty Supply Corporation and commenced operations as of January 1, 2004. On November 30, 2007, our Board of Directors approved a plan to dispose of our wholesale and retail beauty supply business. On May 18, 2015, we changed our name to Gotham Capital Holdings. From January 1, 2009 until July 28, 2017, we had no operations. On March 16, 2017, our Board of Directors approved a name change to “IIOT-OXYS, Inc.” and authorized a change of domicile from New Jersey to Nevada.

Impact of COVID-19

During the period ended June 30, 2021, the effects of a new coronavirus (“**COVID-19**”) and related actions to attempt to control its spread began to impact our business. The impact of COVID-19 on our operating results for the quarter ended June 30, 2021 was limited, in all material respects, due to the government mandated numerous measures, including closures of businesses, limitations on movements of individuals and goods, and the imposition of other restrictive measures, in its efforts to mitigate the spread of COVID-19 within the country.

On March 11, 2020, the World Health Organization designated COVID-19 as a global pandemic. Governments around the world have mandated, and continue to introduce, orders to slow the transmission of the virus, including but not limited to shelter-in-place orders, quarantines, significant restrictions on travel, as well as work restrictions that prohibit many employees from going to work. Uncertainty with respect to the economic effects of the pandemic has introduced significant volatility in the financial markets.

Basis of Presentation

The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America (“**GAAP**”) and include the accounts of the Company. The financial statements and accompanying notes are the representations of the Company’s management, who is responsible for their integrity and objectivity. In the opinion of the Company’s management, the financial statements reflect all adjustments, which are normal and recurring in nature, necessary for fair financial statement presentation.

Going Concern

The accompanying condensed consolidated financial statements have been prepared assuming that the Company will continue as a going concern. As shown in the accompanying financial statements, the Company has suffered continuing operating losses, used cash flows in operating activities of $394,722, and has an accumulated deficit of $7,967,456 as of June 30, 2021. These factors, among others, raise a substantial doubt about the Company’s ability to continue as a going concern. If the Company is unable to obtain adequate capital, it could be forced to cease operations. The accompanying financial statements do not include any adjustments to reflect the recoverability and classification of recorded asset amounts and classification of liabilities that might be necessary should the Company be unable to continue as a going concern.

Management believes that the Company will be able to achieve a satisfactory level of liquidity to meet the Company’s obligations for the next 12 months by generating cash through additional borrowings and/or sale of equity securities, as needed. However, there can be no assurance that the Company will be able to generate sufficient liquidity to maintain its operations. The financial statements do not include any adjustments that might result from the outcome of these uncertainties.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following summary of significant accounting policies of the Company is presented to assist in the understanding of the Company's financial statements. These accounting policies conform to GAAP in all material respects and have been consistently applied in preparing the accompanying condensed consolidated financial statements.

Interim Financial Statements

The accompanying unaudited condensed interim financial statements and related notes have been prepared in accordance with GAAP for interim financial information, and in accordance with the rules and regulations of the United States Securities and Exchange Commission with respect to Form 10-Q and Article 8 of Regulation S-X. Accordingly, they do not include all of the information and footnotes required by GAAP for complete financial statements. The unaudited interim financial statements furnished reflect all adjustments (consisting of normal recurring adjustments) which are, in the opinion of management, necessary for a fair statement of the results for the interim periods presented. Interim results are not necessarily indicative of the results for the full year. These unaudited interim condensed consolidated financial statements should be read in conjunction with the audited financial statements of the Company for the year ended December 31, 2020.

Principles of Consolidation

The condensed consolidated financial statements for June 30, 2021 and 2020, respectively, include the accounts of Company, and its wholly-owned subsidiaries OXYS Corporation and HereLab, Inc. All significant intercompany balances and transactions have been eliminated.

Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. The Company regularly evaluates estimates and assumptions related to the valuation of accounts payable, accrued liabilities and payable to related party. The Company bases its estimates and assumptions on current facts, historical experience and various other factors that it believes to be reasonable under the circumstances, the results of which form the basis for making judgments about the carrying values of assets and liabilities and the accrual of costs and expenses that are not readily apparent from other sources. The actual results experienced by the Company may differ materially and adversely from the Company's estimates. To the extent there are material differences between the estimates and the actual results, future results of operations will be affected.

Cash and Cash Equivalents

The Company considers all highly liquid instruments with maturity of three months or less at the time of issuance to be cash equivalents. The Company reported a cash balance of $80,262 and $103,074 as of June 30, 2021 and December 31, 2020, respectively.

Accounts Receivable and Allowance for Doubtful Accounts

Trade accounts receivable are carried at original invoice amount less an estimate made for doubtful accounts. The Company determines the allowance for doubtful accounts by identifying potential troubled accounts and by using historical experience and future expectations applied to an aging of accounts. Trade accounts receivable are written off when deemed uncollectible. Recoveries of trade accounts receivable previously written off are recorded as income when received. There was no allowance for doubtful accounts as of June 30, 2021 and December 31, 2020, respectively.

Long-Lived Assets

The Company regularly reviews the carrying value and estimated lives of its long-lived assets to determine whether indicators of impairment may exist that warrant adjustments to the carrying value or estimated useful lives. The determinants used for this evaluation include management's estimate of the asset's ability to generate positive income from operations and positive cash flow in future periods as well as the strategic significance of the assets to the Company's business objectives.

Definite-lived intangible assets are amortized on a straight-line basis over the estimated periods benefited and are reviewed when appropriate for possible impairment.

Basic and Diluted Earnings (Loss) Per Common Share

The Company computes earnings (loss) per share in accordance with Financial Accounting Standards Board Accounting Standards Codification ("**ASC**"), ASC 260, "*Earnings per Share*". ASC 260 requires presentation of both basic and diluted earnings per share ("**EPS**") on the face of the income statement. Basic EPS is computed by dividing net income (loss) available to common shareholders (numerator) by the weighted average number of shares outstanding (denominator) during the period. Diluted EPS gives effect to all dilutive potential common shares outstanding during the period using the treasury stock method and convertible note and preferred stock using the if-converted method. In computing diluted EPS, the average stock price for the period is used in determining the number of shares assumed to be purchased from the exercise of stock options or warrants. Diluted EPS excludes all dilutive potential shares if their effect is anti-dilutive.

Revenue Recognition

The Company's revenue is derived primarily from providing services under contractual agreements. The Company recognizes revenue in accordance with ASC Topic No. 606, *Revenue from Contracts with Customers* ("ASC 606") which was adopted on January 1, 2018.

According to ASC 606, the Company recognizes revenue based on the following criteria:

- Identification of a contract or contracts, with a customer.
- Identification of the performance obligations in the contract.
- Determination of contract price.
- Allocation of transaction price to the performance obligation.
- Recognition of revenue when, or as, performance obligation is satisfied.

The Company used a practical expedient available under ASC 606-10-65-1(f)4 that permits it to consider the aggregate effect of all contract modifications that occurred before the beginning of the earliest period presented when identifying satisfied and unsatisfied performance obligations, transaction price, and allocating the transaction price to the satisfied and unsatisfied performance obligations.

The Company has elected to treat shipping and handling activities as cost of sales. Additionally, the Company has elected to record revenue net of sales and other similar taxes.

Concentration of Credit Risk

Financial instruments that potentially expose the Company to concentrations of risk consist primarily of cash and cash equivalents which are generally not collateralized. The Company's policy is to place its cash and cash equivalents with high quality financial institutions, in order to limit the amount of credit exposure. Accounts at each institution are insured by the Federal Deposit Insurance Corporation ("**FDIC**"), up to $250,000. At June 30, 2021 and December 31, 2020, the Company had no amounts in excess of the FDIC insurance limit.

Fair Value of Financial Instruments and Fair Value Measurements

ASC 820, "*Fair Value Measurements and Disclosures",* requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. ASC 820 establishes a fair value hierarchy based on the level of independent, objective evidence surrounding the inputs used to measure fair value. A financial instrument's categorization within the fair value hierarchy is based upon the lowest level of input that is significant to the fair value measurement. ASC 820 prioritizes the inputs into three levels that may be used to measure fair value:

Level 1 applies to assets or liabilities for which there are quoted prices in active markets for identical assets or liabilities.

Level 2 applies to assets or liabilities for which there are inputs other than quoted prices that are observable for the asset or liability such as quoted prices for similar assets or liabilities in active markets; quoted prices for identical assets or liabilities in markets with insufficient volume or infrequent transactions (less active markets); or model-derived valuations in which significant inputs are observable or can be derived principally from, or corroborated by, observable market data. If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 applies to assets or liabilities for which there are unobservable inputs to the valuation methodology that are significant to the measurement of the fair value of the assets or liabilities.

The Company's condensed consolidated financial instruments consist of cash and cash equivalents, prepaid expenses, accounts payable, accrued liabilities, notes payable and related parties payable. The Company believes that the recorded values of all the financial instruments approximate their current fair values because of their nature and respective maturity dates or durations.

Income Taxes

The Company accounts for income taxes using the asset and liability method in accordance with ASC 740, "*Income Taxes*". The asset and liability method provide that deferred tax assets and liabilities are recognized for the expected future tax consequences of temporary differences between the financial reporting and tax basis of assets and liabilities, and for operating loss and tax credit carry forwards. Deferred tax assets and liabilities are measured using the currently enacted tax rates and laws. The Company records a valuation allowance to reduce deferred tax assets to the amount that is believed more likely than not to be realized.

The Company follows the provisions of ASC 740-10, "*Accounting for Uncertain Income Tax Positions*." When tax returns are filed, it is highly certain that some positions taken would be sustained upon examination by the taxing authorities, while others are subject to uncertainty about the merits of the position taken or the amount of the position that would be ultimately sustained. In accordance with the guidance of ASC 740-10, the benefit of a tax position is recognized in the financial statements in the period during which, based on all available evidence, management believes it is more likely than not that the position will be sustained upon examination, including the resolution of appeals or litigation processes, if any. Tax positions taken are not offset or aggregated with other positions. Tax positions that meet the more-likely-than-not recognition threshold are measured as the largest amount of tax benefit that is more than 50 percent likely of being realized upon settlement with the applicable taxing authority. The portion of the benefits associated with tax positions taken that exceeds the amount measured as described above should be reflected as a liability for unrecognized tax benefits in the accompanying consolidated balance sheets along with any associated interest and penalties that would be payable to the taxing authorities upon examination.

Convertible Debt and Convertible Preferred Stock

When the Company issues convertible debt or convertible preferred stock, it first evaluates the balance sheet classification of the convertible instrument in its entirety to determine whether the instrument should be classified as a liability under ASC 480, *Distinguishing Liabilities from Equity*, and second whether the conversion feature should be accounted for separately from the host instrument. A conversion feature of a convertible debt instrument or certain convertible preferred stock would be separated from the convertible instrument and classified as a derivative liability if the conversion feature, were it a standalone instrument, meets the definition of an "embedded derivative" in ASC 815, *Derivatives and Hedging*. Generally, characteristics that require derivative treatment include, among others, when the conversion feature is not indexed to the Company's equity, as defined in ASC 815-40, or when it must be settled either in cash or by issuing stock that is readily convertible to cash. When a conversion feature meets the definition of an embedded derivative, it would be separated from the host instrument and classified as a derivative liability carried on the consolidated balance sheet at fair value, with any changes in its fair value recognized currently in the consolidated statements of operations.

If a conversion feature does not meet the conditions to be separated and accounted for as an embedded derivative liability, the Company then determines whether the conversion feature is "beneficial". A conversion feature would be considered beneficial if the conversion feature is "in the money" when the host instrument is issued or, under certain circumstances, later. If convertible debt contains a beneficial conversion feature ("**BCF**"), the amount of the amount of the proceeds allocated to the BCF reduces the balance of the convertible debt, creating a discount which is amortized over the debt's term to interest expense in the consolidated statements of operations.

When a convertible preferred stock contains a BCF, after allocating the proceeds to the BCF, the resulting discount is either amortized over the period beginning when the convertible preferred stock is issued up to the earliest date the conversion feature may be exercised, or if the convertible preferred stock is immediately exercisable, the discount is fully amortized at the date of issuance. The amortization is recorded similar to a dividend.

Convertible debt is accounted for under the ASC 470-20, *Debt – Debt with Conversion and Other Options.*

Recent Accounting Pronouncements

In December 2019, the Financial Accounting Standards Board issued Accounting Standards Update ("**ASU**") ASU No. 2019-12, *Income Taxes (Topic 740)*, Simplifying the Accounting for Income Taxes, which is intended to simplify various aspects related to accounting for income taxes. ASU 2019-12 removes certain exceptions to the general principles in Topic 740 and also clarifies and amends existing guidance to improve consistent application. This guidance is effective for fiscal years, and interim periods within those fiscal years, beginning after December 15, 2021, and interim periods within fiscal years beginning after December 15, 2022, with early adoption permitted. The Company is currently evaluating the impact of this guidance on its consolidated financial statements.

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, which simplifies accounting for convertible instruments by removing major separation models required under current GAAP. The ASU also removes certain settlement conditions that are required for equity contracts to qualify for the derivative scope exception and simplifies the diluted earnings per share calculation in certain areas. The amendments in this ASU are effective for annual and interim periods beginning after December 15, 2023, although early adoption is permitted. The Company is in the process of evaluating the impact of this new guidance on its financial statements.

Other accounting standards that have been issued or proposed by FASB and do not require adoption until a future date are not expected to have a material impact on the consolidated financial statements upon adoption. The Company does not discuss recent pronouncements that are not anticipated to have an impact on or are unrelated to its financial condition, results of operations, cash flows or disclosures.

NOTE 3 - INTANGIBLE ASSETS

The Company's intangible assets comprise of intellectual property revolving around their field tests, sensor integrations, and board designs. Intangible assets, net of amortization at June 30, 2021 and December 31, 2020 amounted to $323,038 and $347,856, respectively.

	June 30, 2021	December 31, 2020
Intangible Assets	$ 495,000	$ 495,000
Accumulated amortization	(171,962)	(147,144)
Intangible Assets, net	$ 323,038	$ 347,856

At June 30, 2021 and December 31, 2020, respectively, the Company determined that none of its intangible assets were impaired. Amortizable intangible assets are amortized using the straight-line method over their estimated useful lives of ten years. Amortization expense of finite-lived intangibles was $12,341 and $12,341 for the three months ended June 30, 2021 and 2020, and $24,818 and $24,682 for the six months ended June 30, 2021 and 2020, respectively.

The following table summarizes the Company's estimated future amortization expense of intangible assets with finite lives as of December 31:

	Amortization expense
2021	$ 24,954
2022	49,500
2023	49,500

2024		49,500
2025		49,500
Thereafter		100,084
Total	$	323,038

NOTE 4 - COMMITMENTS AND CONTINGENCIES

In prior years, the Company entered into consulting agreements with one director, three executive officers, and one engineer of the Company, which include commitments to issue shares of the Company's common stock from the Company's Stock Incentive Plans. Two agreements have been terminated and shares have been issued in conjunction with the related separation agreements, but the vested shares related to the remaining consulting agreements with the three executive officers have not yet been issued in full, and therefore, remain a liability. According to the remaining three agreements, 1,319,000 shares vested in 2019, 2,400,000 shares vested in 2020, 2,400,000 shares of common stock have vested as of June 30, 2021, and $1,200,000 remain unvested as of June 30, 2021. The shares vest annually on the anniversary date of the agreements.

In the event that the agreement is terminated by either party pursuant to the terms of the agreement, all unvested shares which have been earned shall vest on a pro-rata basis as of the effective date of the termination of the agreement and all unearned, unvested shares shall be terminated.

The value of the shares was assigned at fair market value on the effective date of the agreement and the pro-rata number of shares earned was calculated and amortized at the end of each reporting period. The Company has accrued $301,740 and $730,836 in shares payable in conjunction with these agreements as of June 30, 2021 and December 31, 2020, respectively. A summary of these agreements is as follows.

On March 11, 2019, the Company's Board of Directors approved the Consulting Agreement dated effective June 1, 2018 with its CEO. The term of the agreement is for three years beginning as of the effective date, unless terminated earlier pursuant to the agreement and is automatically renewable for one-year terms upon the consent of the parties. The services to be provided by the CEO pursuant to the agreement are those customary for the position in which the CEO is serving. As of the effective date, the Company shall issue to the CEO an aggregate of 3,060,000 shares of the Company's common stock which vest as follows:

1. 560,000 shares on the first-year anniversary of the effective date;

2. 1,000,000 shares on the second-year anniversary of the effective date; and

3. 1,500,000 shares on the third-year anniversary of the effective date.

The shares are issued under the 2019 Stock Incentive Plan. Vesting of the shares is subject to acceleration of vesting upon the occurrence of certain events such as a Change of Control (as defined in the agreement) or the listing of the Company's common stock on a senior exchange. As of June 30, 2021 and December 31, 2020, 3,060,000 shares and 1,560,000 shares had vested, respectively.

On June 11, 2020, the Company entered into a Debt Forgiveness Agreement with the CEO, pursuant to which the CEO forgave $185,000 of accrued and unpaid consulting fees owed to him pursuant to his consulting agreement with the Company. On June 12, 2020, the Company entered into an amendment effective January 1, 2020 to the Consulting Agreement with the CEO. The amendment stated that from January 1, 2020 until April 23, 2020, the Consultant shall be paid an hourly wage of $12.75 per hour for services performed. From April 24, 2020 onward, the Consultant shall be paid an hourly wage of $48.08 an hour for services performed. Fees may accrue at the discretion of management. At any time, the Consultant shall have the right to convert any accrued and unpaid fees into shares of Common Stock of the Company. The conversion price shall equal 90% multiplied by the market price (representing a discount rate of 10%). As of June 30, 2021 and December 31, 2020, the Company recorded $141,415 and $138,602 in salaries payable to the CEO.

On March 11, 2019, the Company's Board of Directors approved the Consulting Agreement dated effective October 1, 2018 with its COO. The term of the agreement is for three years beginning as of the effective date, unless terminated earlier pursuant to the agreement and is automatically renewable for one-year terms upon the consent of the parties. The services to be provided by the COO pursuant to the agreement are those customary for the position in which the COO is serving. As of the effective date, the Company shall issue to the COO an aggregate of 2,409,000 shares of the Company's common stock which vest as follows:

1. 409,000 shares on the first-year anniversary of the effective date;
2. 800,000 shares on the second-year anniversary of the effective date; and
3. 1,200,000 shares on the third-year anniversary of the effective date.

The shares are issued under the 2017 Stock Incentive Plan. Vesting of the shares is subject to acceleration of vesting upon the occurrence of certain events such as a Change of Control (as defined in the agreement) or the listing of the Company's common stock on a senior exchange. As of June 30, 2021 and December 31, 2020, 1,209,000 shares and 1,209,000 shares had vested respectively.

On June 11, 2020, the Company entered into a Debt Forgiveness Agreement with the COO, pursuant to which the COO forgave $103,250 of accrued and unpaid consulting fees owed to her pursuant to her consulting agreement with the Company. On June 12, 2020, the Company entered into an amendment effective January 1, 2020 to the Consulting Agreement with the COO. The amendment stated that from January 1, 2020 until April 23, 2020, the Consultant shall be paid an hourly wage of $12.75 per hour for services performed. From April 24, 2020 onward, the Consultant shall be paid an hourly wage of $48.08 an hour for services performed. Fees may accrue at the discretion of management. At any time, the Consultant shall have the right to convert any accrued and unpaid fees into shares of Common Stock of the Company. The conversion price shall equal 90% multiplied by the market price (representing a discount rate of 10%). As of June 30, 2021 and December 31, 2020, the Company recorded $126,337 and $139,078 in salaries payable to the COO.

On March 11, 2019, the Company's Board of Directors approved the Amended and Restated Consulting Agreement dated effective April 1, 2018 with its CTO. The term of the agreement is for three years beginning as of the effective date, unless terminated earlier pursuant to the agreement and is automatically renewable for one-year terms upon the consent of the parties. The services to be provided by the CTO pursuant to the agreement are those customary for the position in which the CTO is serving. As of the effective date, the Company shall issue to the CTO an aggregate of 1,800,000 shares of the Company's common stock which vest as follows:

1. 300,000 shares on the first-year anniversary of the effective date;
2. 600,000 shares on the second-year anniversary of the effective date; and
3. 900,000 shares on the third-year anniversary of the effective date.

On April 1, 2021, the Company and CTO mutually agreed to terminate the Amended and Restated Consulting Agreement. The Company and CTO agreed to settle for 843,288 shares of common stock for past services which were valued at the fair value of $270,493. As of June 30, 2021 and December 31, 2020, 0 shares and 900,000 shares had vested, respectively.

On June 11, 2020, the Company entered into a Debt Forgiveness Agreement with the CTO pursuant to which the CTO forgave $82,475 of accrued and unpaid consulting fees owed to him pursuant to his consulting agreement with the Company. On June 12, 2020, the Company entered into an amendment effective January 1, 2020 to the Consulting Agreement with the CTO. The amendment stated that from January 1, 2020 until April 23, 2020, the Consultant shall be paid an hourly wage of $12.75 per hour for services performed. From April 24, 2020 onward, the Consultant shall be paid an hourly wage of $48.08 an hour for services performed. Fees may accrue at the discretion of management. At any time, the Consultant shall have the right to convert any accrued and unpaid fees into shares of Common Stock of the Company. The conversion price shall equal 90% multiplied by the market price (representing a discount rate of 10%). As of June 30, 2021 and December 31, 2020, the Company recorded $0 and $129,590 in salaries payable to the CTO.

NOTE 5 - CONVERTIBLE NOTES PAYABLE

The following table summarizes the outstanding balance of convertible notes payable, interest and conversion rates as of June 30, 2021 and December 31, 2020, respectively.

	June 30, 2021	December 31, 2020
A. Convertible note payable to an investor with interest at 12% per annum, convertible at any time into shares of common stock at $0.01 per share. Interest is payable quarterly with the balance of principal and interest due on maturity on March 1, 2022. The note is secured by substantially all the assets of the Company.	$ 375,000	$ 600,000
B. Convertible note payable to an investor with interest at 5% per annum, convertible at any time into shares of common stock at $0.00084 per share. Interest is payable annually with the balance of principal and interest due on maturity on March 1, 2022. The note is secured by substantially all the assets of the Company.	55,000	55,000
C. Convertible note payable to an investor with interest at 12% per annum. On February 3, 2021, the investor settled the note and accrued interest, in exchange of common stock of the Company.	–	50,000
D. Convertible note payable to an investor with interest at 12% per annum. $10,000 of the principal is currently convertible into shares of common stock at $0.01 per share, with remaining principal and interest convertible into shares of common stock at $0.01 per share. Interest is payable quarterly with the balance of principal and interest due on maturity on March 1, 2022. The note is secured by substantially all the assets of the Company.	50,000	60,000
E. Convertible note payable to a related party with interest at 12% per annum, convertible at any time into shares of common stock at $0.00084 per share. Interest is payable quarterly with the balance of principal and interest due on maturity on August 2, 2022. The note is secured by substantially all the assets of the Company.	125,000	125,000
F. Convertible note payable to an investor with interest at 10% per annum, convertible at any time into shares of common stock at $0.01 per share. Principal and interest due on maturity on October 29, 2021.	33,167	100,000
G. Convertible note payable to an investor with interest at 10% per annum, convertible at any time into shares of common stock at $0.0099 per share. Note was issued as payment for future fees to be incurred under the related Equity Financing Agreement. Principal and interest due on maturity on October 29, 2021.	75,000	75,000
	713,167	1,065,000
Less unamortized discount	(284,376)	(111,781)
Net balance	428,791	953,219
Less current portion	(428,791)	(953,219)
	$ –	$ –

A. ***<u>January 18, 2018 Convertible Note and Warrants (“Note A”)</u>***

On January 28, 2021, the noteholder of Note A agreed to extend the maturity date of the Senior Secured Convertible Promissory Note to March 1, 2022, in exchange for the reduction of the conversion price to $0.01 per share, and all prior Events of Default (as defined in the Note A) including penalties of $100,000 were waived, and all future Events of Default (as defined in the Note A) pertaining to the future payment of interest were waived through maturity. The Company recorded $100,000 as extinguishment of debt in its statements of operations for the six months ended June 30, 2021. The Company recorded $300,000 as the beneficial conversion feature discount on note payable of $500,000 on January 28, 2021.

On February 4, 2021, the noteholder A converted the principal balance of $50,000 of its convertible promissory note into 5,000,000 shares of common stock of the Company (Note 9). On April 15, 2021, the noteholder A converted the principal balance of $75,000 of its convertible promissory note into 7,500,000 shares of common stock of the Company (Note 9).

The Company amortized the beneficial conversion feature discount to interest expense of $70,743 and $2,999 for the three months ended June 30, 2021 and 2020, and $117,594 and $5,998 for the six months ended June 30, 2021 and 2020, respectively. The unamortized discount totaled $184,383 and $1,978 at June 30, 2021 and December 31, 2020, respectively. In addition, the Company recorded interest expense of $11,589 and $17,951 for the three months ended June 30, 2021 and 2020, and $26,630 and $34,406 for the six months ended June 30, 2021 and 2020, respectively. Accrued interest payable on Note A was $112,455 and $85,824 as of June 30, 2021 and December 31, 2020, respectively.

The principal balance payable on Note A amounted to $375,000 and $600,000 on June 30, 2021 and December 31, 2020, respectively.

B. January 2019 Convertible Note and Warrants ("Note B")

The Company recorded interest expense of $686 and $686 on Note B for the three months ended June 30, 2021 and 2020, and $1,364 and $1,372 for the six months ended June 30, 2021 and 2020, respectively. Accrued interest payable on Note B was $6,705 and $5,342 as of June 30, 2021 and December 31, 2020, respectively. The principal balance payable on Note B amounted to $55,000 and $55,000 on June 30, 2021 and December 31, 2020, respectively. The Note B matures on March 1, 2022.

C. March 2019 Convertible Note and Warrants (Note C")

On January 28, 2021, the noteholder of Note C agreed to extend the maturity date of the Senior Secured Convertible Promissory Note to March 1, 2022 in exchange for the reduction of the conversion price to $0.01 per share, and all prior Events of Default (as defined in the Note C) including penalties of $10,000 were waived, and all future Events of Default (as defined in the Note C) pertaining to the future payment of interest were waived through maturity. The Company recorded $10,000 as extinguishment of debt in its statements of operations for the six months ended June 30, 2021. The Company recorded $30,000 as debt discount on note payable and amortized it to interest expense since the Note was converted into common stock of the Company immediately. The Company amortized the discount to interest expense of $0 and $315 for the three months ended June 30, 2021 and 2020, and $30,000 and $1,019 for the six months ended June 30, 2021 and 2020, respectively. The unamortized discount was $0 and $0 at June 30, 2021 and December 31, 2020, respectively. In addition, the Company recorded interest expense of $0 and $1,795 for the three months ended June 30, 2021 and 2020, and $460 and $3,440 for the six months ended June 30, 2021 and 2020, respectively. Accrued interest payable on Note C was $0 and $6,050 at June 30, 2021 and December 31, 2020, respectively.

On January 28, 2021, the noteholder of Note C converted the principal balance of $40,000 of its convertible promissory note and $6,510 of accrued interest, into 4,650,978 shares of common stock of the Company (Note 9). The principal balance payable on Note C amounted to $0 and $50,000 on June 30, 2021 and December 31, 2020, respectively.

D. March 2019 Convertible Note and Warrants ("Note D")

On January 28, 2021, the noteholder of Note D agreed to extend the maturity date of the Senior Secured Convertible Promissory Note to March 1, 2022 in exchange for the reduction of the conversion price to $0.01 per share, and all prior Events of Default (as defined in the Note D) including penalties of $10,000 were waived, and all future Events of Default (as defined in the Note D) pertaining to the future payment of interest were waived through maturity. The Company recorded $10,000 as extinguishment of debt in its statements of operations for the six months ended June 30, 2021. The Company recorded $30,000 as the beneficial conversion feature discount on note payable of $50,000 on January 28, 2021. The Company amortized the beneficial conversion feature discount to interest expense of $6,877 and $315 for the three months ended June 30, 2021 and 2020, and $11,562 and $1,019 for the six months ended June 30, 2021 and 2020, respectively. The unamortized discount was $18,438 and $0 at June 30, 2021 and December 31, 2020, respectively. In addition, the Company recorded interest expense of $1,496 and $1,795 for the three months ended June 30, 2021 and 2020, and $3,091 and $3,440 for the six months ended June 30, 2021 and 2020, respectively. Accrued interest payable on Note D was $11,673 and $8,582 as of June 30, 2021 and December 31, 2020, respectively. The principal balance payable on Note D amounted to $50,000 and $60,000 on June 30, 2021 and December 31, 2020, respectively.

E. August 2019 Convertible Note and Warrants ("Note E")

On August 2, 2021, the noteholder of Note E agreed to extend the maturity date of the Senior Secured Convertible Promissory Note to August 2, 2022. All other terms and conditions of the Note E remain the same. The Company amortized the debt discount on Note E to interest expense of $13,064 and $13,064 for the three months ended June 30, 2021 and 2020, and $28,249 and $26,128 for the six months ended June 30, 2021 and 2020, respectively. The unamortized discount was $20,896 and $34,104 at June 30, 2021 and December 31, 2020, respectively. The Company recorded interest expense of $3,740 and $3,740 on Note E for the three months ended June 30, 2021 and 2020, and $7,439 and $7,480 for the six months ended June 30, 2021 and 2020, respectively. Accrued interest payable on Note E was $26,128 and $18,690 as of June 30, 2021 and December 31, 2020, respectively. The principal balance payable on Note E amounted to $125,000 and $125,000 on June 30, 2021 and December 31, 2020, respectively. The maturity date of the Note E is August 2, 2021.

F. July 2020 Equity Financing Arrangement ("Note F")

On February 1, 2021, the noteholder of Note F converted the principal balance of $66,833 of its convertible promissory note and $5,177 of accrued interest into 7,200,000 shares of common stock of the Company (Note 9). The Company recorded interest expense of $827 and $0 for the three months ended June 30, 2021 and 2020, and $2,231 and $0 for the six months ended June 30, 2021 and 2020, respectively. Accrued interest payable on Note G was $40 and $2,986 as of June 30, 2021 and December 31, 2020, respectively. The principal balance payable on Note F amounted to $33,167 and $100,000 on June 30, 2021 and December 31, 2020, respectively. The noteholder of Note F agreed to extend the maturity date of the note from April 29, 2021 to October 29, 2021.

G . July 2020 Equity Financing Arrangement ("Note G")

In connection with entering into the Equity Financing Agreement, on July 29, 2020, the Company issued to the investor a Convertible Promissory Note in the principal amount of $75,000 ("**Note G**"). No proceeds were received for this note as it was issued to offset future transaction costs related to any future issuances of equity under the agreement. As a result, the amount has been capitalized as deferred offering costs in the accompanying balance sheet and will be offset against any future proceeds received under the agreement.

The Company recorded interest expense of $1,870 and $0 for the three months ended June 30, 2021 and 2020, and $3,719 and $0 for the six months ended June 30, 2021 and 2020, respectively. Accrued interest amounted to $5,959 and $2,240 at June 30, 2021 and December 31, 2020, respectively. The principal balance payable of Note G amounted to $75,000 at June 30, 2021 and December 31, 2020, respectively. The noteholder of Note G agreed to extend the maturity date of the note from April 29, 2021 to October 29, 2021.

NOTE 6 - EARNINGS (LOSS) PER SHARE

The following table sets forth the computation of basic and diluted net loss per share of common stock for the three months and six months ended June 30, 2021 and 2020:

	Three Months ended June 30, 2021	Three Months ended June 30, 2020
Net loss attributable to common stockholders (basic)	$ (291,767)	$ (384,668)
Shares used to compute net loss per common share, basic and diluted	193,513,228	71,927,594
Net loss per share attributable to common stockholders, basic and diluted	$ (0.00)	$ (0.01)

	Six Months ended June 30, 2021	Six Months ended June 30, 2020
Net loss attributable to common stockholders (basic)	$ (486,778)	$ (1,174,138)
Shares used to compute net loss per common share, basic and diluted	177,051,217	78,478,730

Net loss per share attributable to common stockholders, basic and diluted	$	(0.00)	$	(0.01)

Basic net loss per share is calculated by dividing net loss by the weighted-average number of common shares outstanding during the period. Diluted net loss per share is computed by dividing net loss by the weighted-average number of common shares and common share equivalents outstanding for the period. Common stock equivalents are only included when their effect is dilutive. The Company's potentially dilutive securities which include stock options, convertible debt, convertible preferred stock and common stock warrants have been excluded from the computation of diluted net loss per share as they would be anti-dilutive. For all periods presented, there is no difference in the number of shares used to compute basic and diluted shares outstanding due to the Company's net loss position.

The following outstanding common stock equivalents have been excluded from diluted net loss per common share for the six months ended June 30, 2021 and 2020, respectively, because their inclusion would be anti-dilutive:

	As of June 30,	
	2021	**2020**
Warrants to purchase common stock	2,868,397	2,868,397
Potentially issuable shares related to convertible notes payable	323,375,689	42,402,856
Potentially issuable vested shares to directors and officers	1,209,000	2,869,000
Potentially issuable unvested shares to officers	1,200,000	4,400,000
Potentially issuable vested shares to a consultant	150,000	–
Potentially issuance unvested shares to a consultant	300,000	–
Total anti-dilutive common stock equivalents	329,103,086	52,540,253

NOTE 7 - PAYCHECK PROTECTION PROGRAM LOAN

The Company applied for and received funding from the Payroll Protection Program (the "**PPP Loan**") in the amount of $36,700 under the Coronavirus Aid, Relief and Economic Security Act (the "**CARES Act**"). The PPP Loan matures on April 23, 2022 and bears interest at a rate of 1.0% per annum. Monthly amortized principal and interest payments are deferred for six months after the date of disbursement (subject to further deferral pursuant to the terms of the Paycheck Protection Flexibility Act of 2020). The Promissory Note contains events of default and other provisions customary for a loan of this type. The Paycheck Protection Program provides that the use of PPP Loan amount shall be limited to certain qualifying expenses and may be partially or wholly forgiven in accordance with the requirements set forth in the CARES Act. The Company recorded the PPP Loan of $36,700 as a current liability on its Balance Sheet at June 30, 2021 and December 31, 2020, respectively.

NOTE 8 - RELATED PARTIES

At June 30, 2021 and December 31, 2020, respectively, the amount due to two stockholders was $1,000 relating to depositing funds for opening bank accounts for the Company.

The Company executed an operating lease to rent its current office facility from a stockholder on a month-to-month basis at a monthly rent of $250 starting January 1, 2020. The Company recorded rent expense of $750 and $750 for the three months ended June 30, 2021 and 2020, and $1,500 and $1,500 for the six months ended June 30, 2021 and 2020, respectively. The Company has recorded $1,000 and $18,000 of rent payable to the stockholder in accounts payable as of June 30, 2021 and December 31, 2020, respectively.

The Company awarded shares payable to officers and a director valued at $110,361 and $181,227 for the three months ended June 30, 2021 and 2020, and $289,597 and $362,454 for the six months ended June 30, 2021 and 2020, respectively, pursuant to the terms of an exchange agreement (Note 4). Shares payable as compensation to officers and a director amounted to $299,940 and $730,836 at June 30, 2021 and December 31, 2020, respectively. Shares payable compensation of $702,986 was converted into 2,343,288 shares of common stock for the six months ended June 30, 2021 (Note 9).

NOTE 9 - STOCKHOLDERS' EQUITY

On January 4, 2021, pursuant to the authorization and approval previously provided by the stockholders, the Company filed a Certificate of Amendment to its Articles of Incorporation with the Secretary of State of Nevada to increase its authorized shares of common stock, $0.001 par value per share, from 190,000,000 shares to 1,000,000,000 shares, which filing became effective on January 18, 2021. The Company has authorized 10,000,000 shares of $0.001 par value preferred stock.

Common Stock

Holders of shares of common stock are entitled to one vote for each share on all matters to be voted on by the stockholders. Holders of common stock do not have cumulative voting rights. Holders of common stock are entitled to share ratably in dividends, if any, as may be declared from time to time by the Board of Directors in its discretion from funds legally available, therefore. In the event of liquidation, dissolution, or winding up of the Company, the holders of common stock are entitled to share pro rata in all assets remaining after payment in full of all liabilities. All of the outstanding shares of common stock are fully paid and non-assessable. Holders of common stock have no preemptive rights to purchase the Company's common stock. There are no conversion or redemption rights or sinking fund provisions with respect to the common stock.

On January 28, 2021, the noteholder of Note C converted the principal balance of $40,000 of its convertible promissory note and $6,510 of accrued interest, into 4,650,978 shares of common stock of the Company (Note 5).

On February 1, 2021, the noteholder of Note F converted the principal balance of $66,833 of its convertible promissory note and $5,177 of accrued interest into 7,200,000 shares of common stock of the Company (Note 5).

On February 4, 2021, the noteholder of Note A converted the principal balance of $50,000 of its convertible promissory note into 5,000,000 shares of common stock of the Company (Note 5).

On February 24, 2021, the Company entered into a Common Stock Purchase Agreement with an investor pursuant to which the investor agreed to purchase up to $5,000,000 of the Company's registered common stock at $0.015 per share. Pursuant to the Agreement, purchases may be made by the Company during the Commitment Period (as defined in the Agreement) through the submission of a purchase notice to the investor no sooner than ten business days after the preceding closing. No purchase notice can be made in an amount less than $10,000 or greater than $500,000 or greater than two times the average of the daily trading dollar volume for the Company's common stock during the ten business days preceding the purchase date. Each purchase notice is limited to the investor beneficially owning no more than 4.99% of the total outstanding common stock of the Company at any given time. There are certain conditions precedent to each purchase including, among others, an effective registration statement in place and the VWAP of the closing price of the Company's common stock greater than $0.0175 for the Company's common stock during the five business days prior to the closing. On February 26, 2021, March 16, 2021 and April 14, 2021, the investor purchased 8,000,000 shares, 8,400,000 shares and 8,900,000 shares of common stock for a cash consideration of $120,000, $126,000 and $133,500, respectively.

On April 1, 2021, the Company's Chief Technology Officer resigned from his employment with the Company. In settlement of the Company's total obligations with the officer upon separation, the Company issued 843,288 shares of its common stock valued at $252,986 as award shares payable pursuant to the Stock Incentive Plan for services performed (Note 8).

On April 15, 2021, the noteholder of Note A converted the principal balance of $75,000 of its convertible promissory note into 7,500,000 shares of common stock of the Company (Note 5).

On May 20, 2021, the Company issued to a consultant for services rendered, pursuant to a consulting agreement, 500,000 shares of common stock valued at the fair market price on the date of issuance of $7,800.

On May 20, 2021, the Company issued to a consultant for services, pursuant to a consulting agreement, 50,000 shares of common stock valued at the fair market price on the date of issuance of $900.

On June 15, 2021, the Company issued 1,500,000 shares of common stock valued at $450,000 to Company's Chief Executive Officer in satisfaction of accrued shares payable compensation (Note 8).

As a result of all common stock issuances, the Company recorded 197,654,396 shares and 145,110,130 shares of common stock issued and outstanding at June 30, 2021 and December 31, 2020, respectively.

Stock Incentive Plans

On December 14, 2017, the Board of Directors of the Company approved the 2017 Stock Incentive Plan (the "**2017 Plan**"). Awards may be made under the 2017 Plan for up to 4,500,000 shares of common stock of the Company. All of the Company's employees, officers and directors, as well as consultants and advisors to the Company are eligible to be granted awards under the 2017 Plan. No awards can be granted under the 2017 Plan after the expiration of 10 years from the plan approval but awards previously granted may extend beyond that date. Awards may consist of both incentive and non-statutory options, restricted stock units, stock appreciation rights, and restricted stock awards.

On March 11, 2019, the Board of Directors of the Company approved the 2019 Stock Incentive Plan (the "**Plan**"). Awards may be made under the Plan for up to 5,000,000 shares of common stock of the Company. All of the Company's employees, officers and directors, as well as consultants and advisors to the Company are eligible to be granted awards under the Plan. No awards can be granted under the Plan after the expiration of 10 years from the plan approval but awards previously granted may extend beyond that date. Awards may consist of both incentive and non-statutory options, restricted stock units, stock appreciation rights, and restricted stock awards.

Shares earned and issued related to the consulting agreements are issued under the 2017 Stock Incentive Plan and the 2019 Stock Incentive Plan (Note 4). Vesting of the shares is subject to acceleration of vesting upon the occurrence of certain events such as a Change of Control (as defined in the agreement) or the listing of the Company's common stock on a senior exchange.

A summary of the status of the Company's non-vested shares as of June 30, 2021 and 2020, and changes during the six months period then ended, is presented below:

	Non-vested Shares of Common Stock	Weighted Average Fair Value
Balance at December 31, 2019	6,000,000	$ 0.30
Awarded	–	–
Vested	(1,600,000)	$ 0.30
Forfeited	–	–
Balance at June 30, 2020	4,400,000	$ 0.30
Balance at December 31, 2020	3,600,000	$ 0.30
Awarded	–	–
Vested	(2,400,000)	$ 0.30
Forfeited	–	–
Balance at June 30, 2021	1,200,000	$ 0.30

Preferred Stock

Series A Supervoting Convertible Preferred Stock

On July 2, 2020, the Board of Directors of the Company authorized the issuance of 15,600 shares of preferred stock, $0.001 par value per share, designated as Series A Supervoting Convertible Preferred Stock.

Dividends: Initially, there will be no dividends due or payable on the Series A Supervoting Preferred Stock. Any future terms with respect to dividends shall be determined by the Board consistent with the Company's Articles of Incorporation.

Liquidation and Redemption Rights: Upon the occurrence of a Liquidation Event (as defined on the Certificate of Designation), the holders of Series A Supervoting Preferred Stock are entitled to receive net assets on a pro-rata basis. Each holder of Series A Supervoting Preferred Stock is entitled to receive ratably any dividends declared by the Board, if any, out of funds legally available for the payment of dividends. Liquidation Event means (i) the liquidation, dissolution or winding-up, whether voluntary or involuntary, of the corporation,

(ii) the purchase or redemption by the corporation of the shares of any class of stock or the merger or consolidation of the corporation with or into any other corporation or corporations, or (iii) the sale, license or lease of all or substantially all, or any material part of, the Company's assets.

Conversion: Each holder of Series A Supervoting Preferred Stock may voluntarily convert its shares into shares of common stock of the Corporation at a rate of 1:100 (as may be adjusted for any combinations or splits with respect to such shares).

Rank: All shares of the Series A Supervoting Preferred Stock shall rank senior to the Company's (A) common stock, par value $0.001 per share, and any other class or series of capital stock of the Company hereafter created.

Voting Rights:

A. If at least one share of Series A Super Voting Preferred Stock is issued and outstanding, then the total aggregate issued shares of Series A Super Voting Preferred Stock at any given time, regardless of their number, shall have voting rights equal to 20 times the sum of: i) the total number of shares of Common stock which are issued and outstanding at the time of voting, plus ii) the total number of shares of all Series of Preferred stocks which are issued and outstanding at the time of voting.

B. Each individual share of Series A Super Voting Preferred Stock shall have the voting rights equal to:

twenty times the sum of: {all shares of Common stock issued and outstanding at the time of voting + all shares of Series A and any newly designated Preferred stock issued and outstanding at the time of voting}

Divided by:

the number of shares of Series A Super Voting Preferred Stock issued and outstanding at the time of voting

With respect to all matters upon which stockholders are entitled to vote or to which stockholders are entitled to give consent, the holders of the outstanding shares of Series A Super Voting Preferred Stock shall vote together with the holders of Common Stock without regard to class, except as to those matters on which separate class voting is required by applicable law or the Articles of Incorporation or Bylaws.

The Company did not issue any Series A Supervoting Convertible Preferred Stock during the six months ended June 30, 2021. The Company had 25,845 shares of Series A Supervoting Convertible Preferred Stock issued and outstanding at June 30, 2021 and December 31, 2020, respectively.

Series B Convertible Preferred Stock Equity Financing

On November 16, 2020, the Board of Directors of the Company authorized the issuance of up to 600 shares of preferred stock, $0.001 par value per share, designated as Series B Convertible Preferred Stock. Each share of Preferred Stock has a par value of $0.001 per share and a stated value of $1,200, subject to increase set forth in the Certificate of Designation.

Dividends: Each share of Series B Convertible Preferred Stock shall be entitled to receive, and the Company shall pay, cumulative dividends of 12% per annum, payable quarterly, beginning on the Original Issuance Date (as defined in the Certificate of Designation) and ending on the date that such share of Series B Convertible Preferred Share has been converted or redeemed (the "**Dividend End Date**"). Dividends may be paid in cash or in shares of Series B Convertible Preferred Stock. From and after the initial Closing Date (as defined in the Certificate of Designation), in addition to the payment of dividends pursuant to Section 2(a), each Holder shall be entitled to receive, and the Company shall pay, dividends on shares of Series B Convertible Preferred Stock equal to (on an as-if-converted-to-Common-Stock basis) and in the same form as dividends actually paid on shares of the common stock when, as and if such dividends are paid on shares of the common stock. The Company shall pay no dividends on shares of the common stock unless it simultaneously complies with the previous sentence.

Voting Rights: The Series B Convertible Preferred Stock will vote together with the common stock on an as converted basis subject to the Beneficial Ownership Limitations (as defined in the Certificate of Designation and not in excess of 4.99% conversion limitation). However, as long as any shares of Series B Convertible Preferred Stock are outstanding, the Company shall not, without the affirmative vote of the Holders of a majority of the then outstanding shares of the Series B Convertible Preferred Stock directly and/or indirectly (a) alter or change adversely the powers, preferences or rights given to the Series B Convertible Preferred Stock or alter or amend this

Certificate of Designation, (b) authorize or create any class of stock ranking as to redemption or distribution of assets upon a Liquidation (as defined in of the Certificate of Designation) senior to, or otherwise pari passu with, the Series B Convertible Preferred Stock or, authorize or create any class of stock ranking as to dividends senior to, or otherwise pari passu with, the Series B Convertible Preferred Stock, (c) amend its Articles of Incorporation or other charter documents in any manner that adversely affects any rights of the Holders, (d) increase the number of authorized shares of Series B Convertible Preferred Stock, or (e) enter into any agreement with respect to any of the foregoing.

Liquidation: Upon any liquidation, dissolution or winding-up of the Corporation, whether voluntary or involuntary (a "**Liquidation**"), the Holders shall be entitled to receive out of the assets, whether capital or surplus, of the Corporation an amount equal to the Stated Value (as defined in the Certificate of Designation), plus any accrued and unpaid dividends thereon and any other fees or liquidated damages then due and owing thereon under this Certificate of Designation, for each share of Series B Convertible Preferred Stock before any distribution or payment shall be made to the holders of any Junior Securities, and if the assets of the Corporation shall be insufficient to pay in full such amounts, then the entire assets to be distributed to the Holders shall be ratably distributed among the Holders in accordance with the respective amounts that would be payable on such shares if all amounts payable thereon were paid in full.

Conversion: Each share of Series B Convertible Preferred Stock shall be convertible, at any time and from time to time from and after the Original Issue Date (as defined in the Certificate of Designation) at the option of the Holder thereof, into that number of shares of common stock (subject to the limitations) determined by dividing the Stated Value of such share of Series B Convertible Preferred Stock by the Conversion Price. The Conversion Price for the Series B Convertible Preferred Stock shall be the amount equal to the lowest traded price for the Company's common stock for the fifteen (15) Trading Days immediately preceding the date of such conversion. All such foregoing determinations will be appropriately adjusted for any stock dividend, stock split, stock combination, reclassification or similar transaction that proportionately decreases or increases the common stock during such measuring period. Following an event of default, the Conversion price shall equal the lower of : (a) the then applicable Conversion Price; or (b) a price per share equaling 80% of the lowest traded price for the Company's common stock during the ten (10) trading days preceding the relevant Conversion.

Redemption: The Series B Convertible Preferred Stock may be redeemed by payment of the stated value thereof, with the following premiums based on the time of the redemption.

- 115% of the stated value if the redemption takes place within 90 days of issuance;
- 120% of the stated value if the redemption takes place after 90 days and within 120 days of issuance
- 125% of the stated value if the redemption takes place after 120 days and within 180 days of issuance; and
- each share of Preferred Stock is redeemed one year from the day of issuance

On November 19, 2020, pursuant to the terms of a Securities Purchase Agreement dated November 16, 2020 (the "**SPA**"), the Company entered into a new preferred equity financing agreement with GHS Investments, LLC ("**GHS**") in the amount of up to $600,000. The SPA provides for GHS's purchase, from time to time, of up to 600 shares of the newly-designated Series B Convertible Preferred Stock. The initial closing under the SPA consisted of 45 shares of Series B Convertible Preferred Stock, stated value $1,200 per share, issued to GHS for an initial purchase price of $45,000, or $1,000 per share. At the Company's option, and subject to the terms of the SPA and the Certificate of Designation for the Series B Convertible Preferred Stock (the "**COD**"), additional closings in the amount of 40 shares of Series B Convertible Preferred Stock for a total purchase price of $40,000 may take place at a rate of up to once every 30 days. In connection with the initial closing in the amount of 45 shares of Series B Convertible Preferred Stock, the Company issued an additional 25 shares of Series B Convertible Preferred Stock to GHS as a service fee.

The Company's ability to conduct additional closings under the SPA is subject to certain conditions, including the following:

- The Company's continued compliance with all covenants and agreements under the SPA and the COD, with no uncured defaults under the Company's agreements with GHS;
- The continued quotation of the Company's common stock on the over-the-counter market or another trading market or exchange;

- The average daily dollar trading volume for the Company’s common stock for the 30 trading days preceding each additional closing must be at least $10,000 per day; and
- The closing market price for the Company’s common stock must be at least $0.01 for each of the 30 trading days preceding each additional closing.

No additional closings may take place after the two-year anniversary of the SPA, or once the entire $600,000 amount has been funded. If the average daily dollar trading volume for the Company’s common stock for the 30 trading days preceding a particular additional closing is at least $50,000 per day, the Company may, at its option, increase the amount of that additional closing to 75 shares of Series B Convertible Preferred Stock ($75,000).

The Series B Convertible Preferred Stock is classified as temporary equity, as it is convertible upon issuance at an amount equal to the lowest traded price for the Company’s common stock for the fifteen trading days immediately preceding the date of conversion.

Based on the requirements of ASC 815, *Derivatives and Hedging*, the conversion feature represents an embedded derivative that is required to be bifurcated and accounted for as a separate derivative liability. The derivative liability is originally recorded at its estimated fair value and is required to be revalued at each conversion event and reporting period. Changes in the derivative liability fair value are reported in operating results each reporting period.

On November 19, 2020 (the date of receipt of cash proceeds of $45,000 issuance), the Company valued the conversion feature of the derivative and recorded an initial derivative liability of $103,267, $58,267 as day one loss on the derivative, $39,000 as interest expense, and $39,000 as Series B Convertible Preferred Stock mezzanine liability, and $84,000 as amortization. The Company recalculated the value of the derivative liability associated with the convertible note and recorded a gain of $47,491 and $86,956 for the three months and six months ended June 30, 2021 in connection with the change in fair market value of the derivative liability. In addition, the Company recorded $2,513 and $4,999 as preferred stock dividend for the three months and six months ended June 30, 2021 payable to GHS.

On November 19, 2020, at December 31, 2020, March 31, 2021 and June 30, 2021, the Company valued the conversion feature using the Black-Scholes option pricing model with the following assumptions: conversion exercise prices ranging from $0.0051 to $0.0141, the closing stock price of the Company's common stock on the date of valuation ranging from $0.0083 to $0.0184, an expected dividend yield of 0%, expected volatility ranging from 200.59% to 440.99%, risk-free interest rates ranging from 0.07% to 0.39%, and an expected term of 0.88 years to 1.38 years.

On December 16, 2020, pursuant to the terms of the SPA, GHS purchased an additional 85 shares of Series B Convertible Preferred Stock for gross proceeds of $85,000. The Company paid $1,700 in selling commissions to complete this financing.

On December 16, 2020 (the date of receipt of cash proceeds of $85,000 issuance), the Company valued the conversion feature of the derivative and recorded an initial derivative liability of $106,241, $1,700 as interest expense, $102,000 as Series B Convertible Preferred Stock a mezzanine liability, and $102,000 as amortization. The Company recalculated the value of the derivative liability associated with the convertible note and recorded a gain of $58,471 and $103,706 in connection with the change in fair market value of the derivative liability. In addition, the Company recorded $3,052 and $6,070 as preferred stock dividend for the three months and six months ended June 30, 2021 payable to GHS.

On December 16, 2020, December 31, 2020, March 31, 2021 and June 30, 2021, the Company valued the conversion feature using the Black-Scholes option pricing model with the following assumptions: conversion exercise prices ranging from $0.0060 to $0.0141, the closing stock price of the Company's common stock on the date of valuation ranging from $0.0063 to $0.0184, an expected dividend yield of 0%, expected volatility ranging from 200.59% to 437.59%, risk-free interest rates ranging from 0.07% to 0.39% , and an expected term of 0.96 years to 1.50 years.

As a result of receipt of cash proceeds relating to Series B Convertible Preferred Stock, the Company recorded derivative liability of $125,121 and $315,782 at June 30, 2021 and December 31, 2020, respectively. In addition, preferred stock dividend payable was $12,731 and $1,653 at June 30, 2021 and December 31, 2020, respectively.

Warrants

A summary of the status of the Company's warrants as of June 30, 2021 and December 31, 2020, and changes during the three months then ended, is presented below:

	Shares Under Warrants		Weighted Average Exercise Price	Weighted Average Remaining Contractual Life
Outstanding at December 31, 2019	1,627,532	$	0.21	4.5 Years
Issued	43,082,532		0.01	4.4 Years
Exercised	–		–	
Expired/Forfeited	(41,666,667)		–	
Outstanding at June 30, 2020	3,043,397	$	0.012292	4.0 Years
Outstanding at December 31, 2020				
Issued	2,868,397	$	0.00084	3.4 Years
Exercised	–		–	
Expired/Forfeited	–		–	
Outstanding at June 30, 2021	2,868,397	$	0.00084	3.0 Years

NOTE 10 - SUBSEQUENT EVENTS

Management has evaluated subsequent events through the date of this Report, the date the financial statements were available to be issued, noting the following items that would impact the accounting for events or transactions in the current period or require additional disclosure.

On July 28, 2021, the noteholder of Note A converted the principal balance of $80,000 of its convertible promissory note into 8,000,000 shares of common stock of the Company (Note 5).

On August 2, 2021, an investor purchased 10,200,000 shares of the Company's common stock pursuant to the Common Stock Purchase Agreement entered on February 24, 2021. Pursuant to the terms of the agreement, the investor agreed to purchase up to $5,000,000 of the Company's registered Common Stock at $0.015 per share, subject to certain conditions. The Company received cash proceeds of $149,940, net of selling commission of $3,060, upon the sale of common stock.

On August 2, 2021, the noteholder of Note E agreed to extend the maturity date of the Senior Secured Convertible Promissory Note to August 2, 2022 (Note 5). All other terms and conditions of the Note E remain the same.

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

This Management's Discussion and Analysis of Financial Condition and Results of Operations contain certain forward-looking statements. Historical results may not indicate future performance. Our forward-looking statements reflect our current views about future events; are based on assumptions and are subject to known and unknown risks and uncertainties that could cause actual results to differ materially from those contemplated by these statements. Factors that may cause differences between actual results and those contemplated by forward-looking statements include, but are not limited to, those discussed in the "Risk Factors" section of our Annual Report on Form 10-K for the year ended December 31, 2020. We undertake no obligation to publicly update or revise any forward-looking *statements, including any changes that might result from any facts, events, or circumstances after the date hereof that may bear upon forward-looking statements. Furthermore, we cannot guarantee future results, events, levels of activity, performance, or achievements*

Basis of Presentation

The unaudited condensed consolidated financial information presented below and the following Management Discussion and Analysis of the Consolidated Financial Condition, Results of Operations, Stockholders' Equity and Cash Flow for the quarterly periods ended June 30, 2021 and 2020 gives effect to our acquisition of OXYS Corporation ("**OXYS**") on July 28, 2017. In accordance with the accounting reporting requirements for the recapitalization related to the "reverse merger" of OXYS, the financial statements for OXYS have been adjusted to reflect the change in the shares outstanding and the par value of the common stock of OXYS. Additionally, all intercompany transactions between the Company and OXYS have been eliminated.

Forward-Looking Statements

Statements in this management's discussion and analysis of financial condition and results of operations contain certain forward-looking statements. To the extent that such statements are not recitations of historical fact, such statements constitute forward looking statements which, by definition involve risks and uncertainties. Where in any forward-looking statements, if we express an expectation or belief as to future results or events, such expectation or belief is expressed in good faith and believed to have a reasonable basis, but there can be no assurance that the statement of expectation or belief will result or be achieved or accomplished.

Factors that may cause differences between actual results and those contemplated by forward-looking statements include those discussed in "Risk Factors" found in our Annual Report on Form 10-K for the year ended December 31, 2020, filed with the U.S. Securities and Exchange Commission (the "**SEC**") on April 6, 2021, and are not limited to the following:

- the unprecedented impact of COVID-19 pandemic on our business, customers, employees, subcontractors and supply chain, consultants, service providers, stockholders, investors and other stakeholders;
- general market and economic conditions;
- our ability to maintain and grow our business with our current customers;
- our ability to meet the volume and service requirements of our customers;
- industry consolidation, including acquisitions by us or our competitors;
- capacity utilization and the efficiency of manufacturing operations;
- success in developing new products;
- timing of our new product introductions;
- new product introductions by competitors;
- the ability of competitors to more fully leverage low-cost geographies for manufacturing or distribution;
- product pricing, including the impact of currency exchange rates;
- effectiveness of sales and marketing resources and strategies;
- adequate manufacturing capacity and supply of components and materials;
- strategic relationships with our suppliers;
- product quality and performance;
- protection of our products and brand by effective use of intellectual property laws;
- the financial strength of our competitors;
- the outcome of any future litigation or commercial dispute;
- barriers to entry imposed by competitors with significant market power in new markets;
- government actions throughout the world; and
- our ability to service secured debt, when due.

You should not rely on forward-looking statements in this document. This management's discussion contains forward looking statements that involve risks and uncertainties. We use words such as "anticipates," "believes," "plans," "expects," "future," "intends," and similar expressions to identify these forward-looking statements. Prospective investors should not place undue reliance on these statements, which apply only as of the date of this document. Our actual results could differ materially from those anticipated in these forward-looking statements.

Critical Accounting Policies

The following discussions are based upon our financial statements, which have been prepared in accordance with accounting principles generally accepted in the United States. These financial statements and accompanying notes have been prepared in accordance with accounting principles generally accepted in the United States.

The preparation of these financial statements requires management to make estimates, judgments and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses, and related disclosures of contingencies. We continually evaluate the accounting policies and estimates used to prepare the financial statements. We base our estimates on historical experiences and assumptions believed to be reasonable under current facts and circumstances. Actual amounts and results could differ from these estimates made by management.

Trends and Uncertainties

On July 28, 2017, we closed the reverse acquisition transaction under the Securities Exchange Agreement dated March 16, 2017, as reported in our Current Report on Form 8-K filed with the Commission on August 3, 2017. Following the closing, our business has been that of OXYS, Inc. and HereLab, Inc., our wholly-owned subsidiaries. Our operations have varied significantly following the closing since, prior to that time, we were an inactive shell company.

Impact of COVID-19

During the year 2020, the effects of a new coronavirus ("**COVID-19**") and related actions to attempt to control its spread began to impact our business. The impact of COVID-19 on our operating results for the six months ended June 30, 2021 limited our ability to obtain new business, in all material respects, due to the government mandated numerous measures, including closures of businesses, limitations on movements of individuals and goods, and the imposition of other restrictive measures, in its efforts to mitigate the spread of COVID-19 within the country.

On March 11, 2020, the World Health Organization designated COVID-19 as a global pandemic. Governments around the world have mandated, and continue to introduce, orders to slow the transmission of the virus, including but not limited to shelter-in-place orders, quarantines, significant restrictions on travel, as well as work restrictions that prohibit many employees from going to work. Uncertainty with respect to the economic effects of the pandemic has introduced significant volatility in the financial markets.

Historical Background

We were incorporated in the State of New Jersey on October 1, 2003 under the name of Creative Beauty Supply of New Jersey Corporation, and subsequently changed our name to Gotham Capital Holdings, Inc. on May 18, 2015. We commenced operations in the beauty supply industry as of January 1, 2004. On November 30, 2007, our Board of Directors approved a plan to dispose of our wholesale and retail beauty supply business. From January 1, 2009 until July 28, 2017, we had no operations and were a shell company.

On March 16, 2017, our Board of Directors adopted resolutions, which were approved by shareholders holding a majority of our outstanding shares, to change our name to "IIOT-OXYS, Inc.", to authorize a change of domicile from New Jersey to Nevada, to authorize a 2017 Stock Awards Plan, and to approve the Securities Exchange Agreement (the "**OXYS SEA**") between the Company and OXYS Corporation ("**OXYS**"), a Nevada corporation incorporated on August 4, 2016.

Under the terms of the OXYS SEA we acquired 100% of the issued voting shares of OXYS in exchange for 34,687,244 shares of our Common Stock. We also cancelled 1,500,000 outstanding shares of our Common Stock and changed our management to Mr. DiBiase who also served in management of OXYS. Also, one of our principal shareholders entered into a consulting agreement with OXYS to provide consulting services during the transition. The OXYS SEA was effective on July 28, 2017, and our name was changed to "IIOT-OXYS, Inc." at that time. Effective October 26, 2017, our domicile was changed from New Jersey to Nevada.

On December 14, 2017, we entered into a Share Exchange Agreement (the "**HereLab SEA**") with HereLab, Inc., a Delaware corporation ("**HereLab**"), and HereLab's two shareholders pursuant to which we would acquire all the issued and outstanding shares of HereLab in exchange for the issuance of 1,650,000 shares of our Common Stock, on a pro rata basis, to HereLab's two shareholders. The closing of the transaction occurred on January 11, 2018 and HereLab became our wholly-owned subsidiary.

A new management team was put into place in 2018, which constitutes our current management team.

At the present time, we have two, wholly-owned subsidiaries which are OXYS Corporation and HereLab, Inc., through which our operations are conducted.

General Overview

IIOT-OXYS, Inc., a Nevada corporation (the "**Company**"), and OXYS, were originally established for the purposes of designing, building, testing, and selling Edge Computing systems for the Industrial Internet. **Both companies were, and presently are, early-stage technology startups that are largely pre-revenue in their development phase.** HereLab is also an early-stage technology development company. The Company received its first revenues in the last quarter of 2017, has continued to realize revenues in 2020, and didn't realize revenue growth in 2021 once the pandemic hit.

We develop hardware, software and algorithms that monitor, measure and predict conditions for energy, structural, agricultural and medical applications. We use domain-specific Artificial Intelligence to solve industrial and environmental challenges. Our engineered solutions focus on common sense approaches to machine learning, algorithm development and hardware and software products.

Our customers have issues and they need improvements. We design a system of hardware and software, assemble, install, monitor data and apply our algorithms to help provide the customer insights.

We use off the shelf components, with reconfigurable hardware architecture that adapts to a wide range of customer needs and applications. We use open-source software tools, while still creating proprietary content for customers, thereby reducing software development time and cost. The software works with the hardware to collect data from the equipment or structure that is being monitored.

We focus on developing insights. We develop algorithms that help our customers create insights from vast data streams. The data collected is analyzed and reports are created for the customer. From these insights, the customer can act to improve their process, product or structure.

Results of Operations for the Three Months Ended June 30, 2021 compared to the Three Months Ended June 30, 2020

For the three months ended June 30, 2021, the Company did not earn any revenues. The Company incurred professional fees of $165,341, interest expense of $110,891, payroll expense of $96,598, amortization of intangible assets of $12,341, and other general and administrative expenses ("**G&A**") of 6,993, offset by a gain on change in fair market value of derivative liability of $105,961. As a result, the Company incurred a net loss of $286,203 for the three months ended June 30, 2021.

Comparatively, for the three months ended June 30, 2020, the Company earned revenues of $26,171 and incurred related cost of sales of $12,487. The Company incurred professional fees of $244,216, interest expense of $49,434, amortization of intangible assets of $12,341, G&A expenses of $17,037, and a loss on change in fair market value of derivative liability of $75,324. As a result, the Company incurred a net loss of $384,668 for the three months ended June 30, 2020.

Results of Operations for the Six Months Ended June 30, 2021 compared to the Six Months Ended June 30, 2020

For the six months ended June 30, 2021, the Company did not earn any revenues. The Company incurred professional fees of $376,496, interest expense of $232,338, payroll expense of $138,279, amortization of intangible assets of $24,818, and G&A expenses of $14,440, offset by gain on extinguishment of debt of $120,000 and gain on change in the fair market value of derivative liability of $190,661. As a result, the Company incurred a net loss of $475,710 for the six months ended June 30, 2021.

Comparatively, for the six months ended June 30, 2020, the Company earned revenues of $41,771 and incurred related cost of sales of $21,121. The Company incurred professional fees of $431,337, interest expense of $567,723, amortization of intangible assets of

$24,682, other G&A expenses of $32,223, loss on change in the fair market value of derivative liability of $139,232, partially offset by miscellaneous income of $409. As a result, the Company incurred a net loss of $1,174,138 for the six months ended June 30, 2020.

Year over Year (YoY) revenue for the three months ended June 30, 2021 was less than in same period of 2020. This was due to longer than anticipated customer acquisition times. This factor resulted in a challenging quarter relative to generating revenue. Our Annual Report on Form 10-K for the year ended December 31, 2020 disclosed risks of ongoing concerns, and those concerns still exist.

A counterbalance to the revenue headwinds is the achievements we have made.

Year to Date, in 2021

- We have entered into a total of four NDAs with two New England Biotech companies, one Biomedical company, and one South American Structural Health Monitoring company. Our customer engagement process consists of several steps, the first being the execution of an NDA, which then allows us to quickly define a problem statement of interest to the client, which then leads to a definition of scope of work for the first contract. We expect these agreements to lead to new business in due time.
- We have entered into NDAs with two major New England Universities to pursue an NSF grant associated with our Structural Health Monitoring expertise.
- We have secured significant and supportive funding, which has supported ongoing operations in Q1, Q2, and most recently Q3.
- We named a new interim CTO, emphasizing our focus on the Artificial Intelligence (AI) and Machine Learning (ML) aspects of our business. The interim CTO successfully completed his term and will continue to provide technical guidance as Advisory Board Chairman. Our CEO, as part of his responsibilities, will assume the duties of CTO until we finalize a successor.
- We have rebuilt our Advisory Board with two new members, our former CTO who will serve as a technical advisor and overall leader of the Advisory Board, and the second with a strong legal and business background.

We believe the underlying strengths of the Company are still in place: an experienced leadership team; contributions of our former interim CTO (and now Advisory Board Chairman) leading our technology team, an MIT PhD level Machine Learning Algorithm Engineer; and strong execution on contracts to date. Those completed contracts to date have produced two successful pilot programs: one on manufacturing operations for our Fortune 500 Pharma customer, and a pilot with a full year of data collection and analysis on our structural health monitoring program for a New England state's DOT. Our continued focus on high potential growth markets (specifically Biotech, Pharma, and Medical Device Operations, as well as Structural Health Monitoring), have yielded numerous prospects for future growth. Furthermore, the strength of our target market, the Industrial Internet of Things (IIoT), continues: Market research shows the worldwide IIoT market in 2020 was $77.3 billion USD and is projected to be $110.6 billion USD by 2025 (7.4% CAGR).[1]

It is anticipated that revenue will be generated in the second half of 2021, yielding YoY revenue growth that will exceed that for the same period of 2020. This is due to the hard work of the past year that has resulted in two successful pilots, in two of our key target industry verticals. We now have data and algorithms to build strong use cases and marketing collateral that can be leveraged to extend contracts with current customers and win additional contracts with new customers in all targeted industry segments. Also, the strength of the Aingura IIoT, S.G. collaboration agreement has bolstered financial stability, added talent breadth and depth, and complimentary industry segment experience. We recently announced our partner, Aingura IIoT, S.L., won an initial contract with ArcelorMittal, the largest steel manufacturer in North America, South America, and Europe and is further evidence of this collaboration's value. Furthermore, the continued liquidity of our stock has attracted funding opportunities, and access to additional capital has and will enable funding of business development, staff augmentation, and inorganic growth opportunities. Combined with our underlying strengths: experienced leadership; savvy technological talent, and operational execution excellence; we believe these revenue goals are achievable.

[1] https://www.marketsandmarkets.com/pdfdownloadNew.asp?id=129733727

Liquidity and Capital Resources

At June 30, 2021, the Company reported a cash balance of $80,262, which represents a $22,812 decrease from the $103,074 balance at December 31, 2020. This decrease in cash was primarily the result of cash used in operating activities of $394,722 offset by the cash proceeds received from sale of common stock of $371,910, net of commissions. At June 30, 2020, the Company reported a cash balance of $34,032.

Operating Activities

Net cash used in operating activities for the six months ended June 30, 2021 was $394,722, primarily as a result of our net loss of $486,778, gain on extinguishment of debt of $120,000, beneficial conversion feature discount on notes payable of $360,000, amortization of debt discount of $172,595, amortization of intangible assets of $24,818, and change is operating assets and liabilities of $167 due to increase in prepaid expense of $4,379, accounts payable of $4,437, accrued liabilities of $55,165, shares payable to related parties of $274,790, offset by decrease in derivative liability of $190,661, and salaries payable to related parties of $139,519.

Net cash used in operating activities for the six months ended June 30, 2020 was $56,390, primarily as a result of our net loss of $1,174,138, loss on issuance of default warrants of $163,433, increase in penalty due to penalty provisions of $146,250, increase in principal due to fees of $16,726, amortization of discount on notes payable of $47,490, amortization of intangible assets of $24,682, and change in operating assets and liabilities of $719,167 due to increase in prepaid expense of $325, derivative liability of $299,120, deferred revenues of $46,425, shares payable to related parties of $362,454 and salaries payable to related parties of $12,863, offset by decrease in accounts receivable of $11,760, accounts payable of $420, and accrued liabilities of $12,710.

Investing Activities

Net cash used in investing activities for the six months ended June 30, 2021 and 2020, was $0.

Financing Activities

Net cash provided by financing activities for the six months ended June 30, 2021 was $371,910 consisting of cash proceeds from sale of common stock of $371,910, net of commissions paid of $7,590.

Net cash provided by financing activities for the six months ended June 30, 2020 was $66,210 consisting of cash received from Payroll Protection Program of $36,700 and cash received from convertible note payable of $29,510.

The accompanying financial statements have been prepared assuming the Company will continue as a going concern. As shown in the accompanying financial statements, the Company has incurred losses from operations of $486,778 and $1,174,138 for the six months ended June 30, 2021 and 2020, respectively, and has an accumulated deficiency which raises substantial doubt about the Company's ability to continue as a going concern.

Management believes the Company will continue to incur losses and negative cash flows from operating activities for the foreseeable future and will need additional equity or debt financing to sustain its operations until it can achieve profitability and positive cash flows. Management plans to seek additional debt and/or equity financing for the Company but cannot assure that such financing will be available on acceptable terms. At the Company's current rate of expenditure, the Company anticipates that it not be able to maintain its current operations for the next twelve months; however, management is proposing to raise any necessary additional funds not provided by operations through loans or through additional sales of equity securities. There is no assurance that the Company will be successful in raising this additional capital or in achieving profitable operations.

The Company's continuation as a going concern is dependent upon its ability to ultimately attain profitable operations, generate sufficient cash flow to meet its obligations, and obtain additional financing as may be required. Our auditors have included a going concern qualification in their auditors' report dated April 6, 2021. Such a going concern qualification may make it more difficult for us to raise funds when needed. The outcome of this uncertainty cannot be assured.

The accompanying unaudited condensed consolidated financial statements do not include any adjustments that might result from the outcome of this uncertainty. There can be no assurance that management will be successful in implementing its business plan or that the successful implementation of such business plan will actually improve the Company's operating results.

Recently Issued Accounting Standards

Management does not believe that any other recently issued, but not yet effective, accounting standard if currently adopted would have a material effect on the accompanying financial statements.

Off-Balance Sheet Arrangements

We do not have any off-balance sheet arrangements that have or are reasonably likely to have a current or future material effect on our consolidated financial condition, changes in financial condition, revenues or expenses, results of operations, liquidity capital expenditures or capital resources.

Emerging Growth Company

We are an "emerging growth company," as defined in the Jumpstart Our Business Startups Act of 2012, or the JOBS Act. Certain specified reduced reporting and other regulatory requirements that are available to public companies that are emerging growth companies. These provisions include:

1. an exemption from the auditor attestation requirement in the assessment of our internal controls over financial reporting required by Section 404 of the Sarbanes-Oxley Act of 2002;

2. an exemption from the adoption of new or revised financial accounting standards until they would apply to private companies;

3. an exemption from compliance with any new requirements adopted by the Public Company Accounting Oversight Board, or the PCAOB, requiring mandatory audit firm rotation or a supplement to the auditor's report in which the auditor would be required to provide additional information about our audit and our financial statements; and

4. reduced disclosure about our executive compensation arrangements.

We have elected to take advantage of the exemption from the adoption of new or revised financial accounting standards until they would apply to private companies. As a result of this election, our financial statements may not be comparable to public companies required to adopt these new requirements.

Item 3. Quantitative and Qualitative Disclosures About Market Risk

As a smaller reporting company, the Company has elected not to provide the disclosure required by this item.

Item 4. Controls and Procedures

Disclosure Controls and Procedures

The Company has established disclosure controls and procedures that are designed to ensure that information required to be disclosed in reports filed or submitted under the Securities Exchange Act of 1934, as amended (the "**Exchange Act**"), is recorded, processed, summarized and reported within the time periods specified in the rules and forms of the Securities and Exchange Commission and, as such, is accumulated and communicated to the Company's Chief Executive Officer, Clifford L. Emmons, who serves as our principal executive officer and principal financial officer, as appropriate to allow timely decisions regarding required disclosure. Mr. Emmons, evaluated the effectiveness of the Company's disclosure controls and procedures, as defined in Rule 13a-15(e) of the Exchange Act. Based on his evaluation, Mr. Emmons concluded that the Company's disclosure controls and procedures were not effective as of June 30, 2021.

Changes in Internal Control Over Financial Reporting

There has been no change in the Company's internal control over financial reporting, as defined in Rules 13a-15(f) of the Exchange Act, during the Company's quarter ended June 30, 2021, that has materially affected, or is reasonably likely to materially affect, the Company's internal control over financial reporting.

PART II—OTHER INFORMATION

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

Unregistered Sales of Equity Securities

On June 4, 2021, 1,500,000 shares of our Common Stock vested which were previously awarded to Clifford L. Emmons, our CEO and director, pursuant to his Consulting Agreement, as amended, dated effective June 2018. The shares were issued under our 2019 Stock Incentive Plan.

On May 3, 2021, we issued 500,000 shares of our Common Stock to Thomas Murphy pursuant to his appointment to our Advisory Board.

The securities were issued without registration under the Securities Act of 1933, as amended, by reason of the exemption from registration afforded by the provisions of Section 4(a)(2) thereof, and Rule 506(b) promulgated thereunder, as a transaction by an issuer not involving any public offering. No selling commissions were paid in connection with the issuance of the securities.

Use of Proceeds

On February 11, 2021, our Registration Statement on Form S-1 (File No. 333-252-887) was declared effective by the U.S. Securities and Exchange Commission (the "**SEC**") and the offering was commenced upon effectiveness and is still ongoing as all of the 44,500,000 (for gross proceeds of $667,500) offered shares have not been sold and the offering has not been terminated.

During the quarter ended June 30, 2021, we sold a total of 8,900,000 shares of Common Stock for gross proceeds of $133,500. We paid $2,670 in fees to J.H. Darbie & Co., Inc. and received net proceeds of $130,830. The net proceeds were used as follows: $130,830 towards a payment pursuant to the Termination Agreement dated effective March 31, 2021 with Antony Coufal.

Item 6. Exhibits

SEC Ref. No.	**Title of Document**
10.1*	Employment Contract dated April 1, 2021 with Chandran Seshagiri
10.2*	Extension No. 1 to Convertible Promissory Note dated April 29, 2021 ($75,000) with GHS Investments LLC
10.3*	Extension No. 1 to Convertible Promissory Note dated April 29, 2021 ($100,000) with GHS Investments LLC
31.1*	Rule 13a-14(a) Certification by Principal Executive and Financial Officer
32.1**	Section 1350 Certification of Principal Executive and Financial Officer
101.INS*	Inline XBRL Instance Document (the instance document does not appear in the Interactive Data File because its XBRL tags are embedded within the Inline XBRL document)
101.SCH*	Inline XBRL Taxonomy Extension Schema Document
101.CAL*	Inline XBRL Taxonomy Extension Calculation Linkbase Document
101.DEF*	Inline XBRL Taxonomy Extension Definition Linkbase Document
101.LAB*	Inline XBRL Taxonomy Extension Label Linkbase Document
101.PRE*	Inline XBRL Taxonomy Extension Presentation Linkbase Document
104*	Cover Page Interactive Data File (formatted in IXBRL, and included in exhibit 101).

*Filed with this Report.
**Furnished with this Report.

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.

IIOT-OXYS, Inc.

Date: August 13, 2021

By /s/ Clifford L. Emmons

Clifford L. Emmons, Chief Executive Officer and Interim Chief Financial Officer
(Principal Executive Officer and Principal Financial Officer)

Exhibit 10.1

EMPLOYMENT CONTRACT

THIS EMPLOYMENT CONTRACT (this "Agreement") dated this 1st **day of** April, 2021

BETWEEN:

IIOT-OXYS, Inc., a Nevada corporation

(the "Employer")

OF THE FIRST PART

- AND -

Chandran Seshagiri of

(the "Employee")

OF THE SECOND PART

BACKGROUND:

A. The Employer is of the opinion that the Employee has the necessary qualifications, experience and abilities to assist and benefit the Employer in its business.

B. The Employer desires to employ the Employee and the Employee has agreed to accept and enter such employment upon the terms and conditions set out in this Agreement.

IN CONSIDERATION OF the matters described above and of the mutual benefits and obligations set forth in this Agreement, the receipt and sufficiency of which consideration is hereby acknowledged, the parties to this Agreement agree as follows:

Commencement Date and Term

1. The Employee will commence employment with the Employer on the 1st day of April, 2021 (the "Commencement Date").

2. Subject to termination as provided in this Agreement, the Employee's position is a temporary position and will end on 30th day of June, 2021. The parties acknowledge that various provisions of this Agreement survive past termination of employment.

Job Title and Description

3. The initial job title of the Employee will be the following: Interim Chief Technology Officer (Interim CTO)

4. The Employee agrees to be employed on the terms and conditions set out in this Agreement. The Employee agrees to be subject to the general supervision of and act pursuant to the orders, advice and direction of the Employer.

5. The Employee will perform any and all duties as requested by the Employer that are reasonable and that are customarily performed by a person holding a similar position in the industry or business of the Employer.

6. The Employer may make changes to the job title or duties of the Employee where the changes would be considered reasonable for a similar position in the industry or business of the Employer. The Employee's job title or duties may be changed by agreement and with the approval of both the Employee and the Employer or after a notice period required under law.

7. The Employee agrees to abide by the Employer's rules, regulations, policies and practices, including those concerning work schedules, vacation and sick leave, as they may from time to time be adopted or modified.

Employee Compensation

8. Compensation paid to the Employee for the services rendered by the Employee as required by this Agreement (the "Compensation") will include a wage at the rate of $48.00 per hour.

    a Additionally, the Consultant shall be eligible to participate in the Employer’s Stock Incentive Plan according to the following Vesting Schedule:

        i 50,000 shares of Common Stock upon signing contract (Signing Bonus)

        ii 100,000 shares of Common Stock upon completion of three-month contract term

        iii 50,000 shares of Common Stock upon completion of contract (Completion Bonus)

9. This Compensation will be payable every 2 weeks while this Agreement is in force. The Employer is entitled to deduct from the Employee's Compensation, or from any other compensation in whatever form, any applicable deductions and remittances as required by law.

10. The Employee will submit their number of hours worked for each pay period on the last Friday of each pay period.

11. The Employee understands and agrees that any additional remuneration paid to the Employee in the form of bonuses or other similar incentive remuneration will rest in the sole discretion of the Employer and that the Employee will not earn or accrue any right to incentive remuneration by reason of the Employee's employment.

12. The Employer will reimburse the Employee for all reasonable expenses, in accordance with the Employer's lawful policies as in effect from time to time, including but not limited to, any travel and entertainment expenses incurred by the Employee in connection with the business of the Employer. Expenses will be paid within a reasonable time after submission of acceptable supporting documentation.

Place of Work

12. The Employee's primary place of work will be at the following location:

Remote

Time of Work

13. The Employee will perform the work necessary as needed within the timelines mutually agreed upon with the Employer.

Employee Benefits

14. The Employee will be entitled to only those additional benefits that are currently available as described in the lawful provisions of the Employer's employment booklets, manuals, and policy documents or as required by law.

15. Employer discretionary benefits are subject to change, without compensation, upon the Employer providing the Employee with 60 days written notice of that change and providing that any change to those benefits is taken generally with respect to other employees and does not single out the Employee.

Vacation

16. The Employee will be entitled to the following paid vacation each year during the term of this Agreement, or paid vacation as entitled by law, whichever is greater:

- 2 weeks unpaid vacation.

17. The times and dates for any vacation will be determined by mutual agreement between the Employer and the Employee.

Conflict of Interest

19. During the term of the Employee's active employment with the Employer, it is understood and agreed that any business opportunity relating to or similar to the Employer's actual or reasonably anticipated business opportunities (with the exception of personal investments in less than 5% of the equity of a business, investments in established family businesses, real estate, or investments in stocks and bonds traded on public stock exchanges) coming to the attention of the Employee, is an opportunity belonging to the Employer. Therefore, the Employee will advise the Employer of the opportunity and cannot pursue the opportunity, directly or indirectly, without the written consent of the Employer.

20. The Employer recognizes that the Employee is an expert in the area of strategic and technical development of medical devices, and the Employee remains engaged in the medical device development in the areas of digital health, patient monitoring, and neuromodulation. During the term of the Employee's active employment with the Employer, the Employee will not, directly or indirectly, engage or participate in any other business activities outside those listed above that the Employer, in its reasonable discretion, determines to be in conflict with the best interests of the Employer without the written consent of the Employer.

Non-Solicitation

21. The Employee understands and agrees that any attempt on the part of the Employee to induce other employees or contractors to leave the Employer's employ, or any effort by the Employee to interfere with the Employer's relationship with its other employees and contractors would be harmful and damaging to the Employer. The Employee agrees that during the Employee's term of employment with the Employer and for a period of two (2) years after the end of that term, the Employee will not in any way, directly or indirectly:

a. Induce or attempt to induce any employee or contractor of the Employer to quit employment or retainer with the Employer;

b. Otherwise interfere with or disrupt the Employer's relationship with its employees and contractors;

c. Discuss employment opportunities or provide information about competitive employment to any of the Employer's employees or contractors; or

d. Solicit, entice, or hire away any employee or contractor of the Employer for the purpose of an employment opportunity that is in competition with the Employer.

22. This non-solicitation obligation as described in this section will be limited to employees or contractors who were employees or contractors of the Employer during the period that the Employee was employed by the Employer.

23. During the term of the Employee's active employment with the Employer, and for two (2) years thereafter, the Employee will not divert or attempt to divert from the Employer any business the Employer had enjoyed, solicited, or attempted to solicit, from its customers, prior to termination or expiration, as the case may be, of the Employee's employment with the Employer.

Confidential Information

24. The Employee acknowledges that, in any position the Employee may hold, in and as a result of the Employee's employment by the Employer, the Employee will, or may, be making use of, acquiring or adding to information which is confidential to the Employer (the "Confidential Information") and the Confidential Information is the exclusive property of the Employer.

25. The Confidential Information will include all data and information relating to the business and management of the Employer, including but not limited to, proprietary and trade secret technology and accounting records to which access is obtained by the Employee, including Work Product, Computer Software, Other Proprietary Data, Business Operations, Marketing and Development Operations, and Customer Information.

26. The Confidential Information will also include any information that has been disclosed by a third party to the Employer and is governed by a non-disclosure agreement entered into between that third party and the Employer.

27. The Confidential Information will not include information that:

a. Is generally known in the industry of the Employer;

b. Is now or subsequently becomes generally available to the public through no wrongful act of the Employee;

c. Was rightfully in the possession of the Employee prior to the disclosure to the Employee by the Employer;

d. Is independently created by the Employee without direct or indirect use of the Confidential Information; or

e. The Employee rightfully obtains from a third party who has the right to transfer or disclose it.

28. The Confidential Information will also not include anything developed or produced by the Employee during the Employee's term of employment with the Employer, including but not limited to, any intellectual property, process, design, development, creation, research, invention, know-how, trade name, trade-mark or copyright that:

a. Was developed without the use of equipment, supplies, facility or Confidential Information of the Employer;

b. Was developed entirely on the Employee's own time;

c. Does not result from any work performed by the Employee for the Employer; and

d. Does not relate to any actual or reasonably anticipated business opportunity of the Employer.

Duties and Obligations Concerning Confidential Information

29. The Employee agrees that a material term of the Employee's contract with the Employer is to keep all Confidential Information absolutely confidential and protect its release from the public.

The Employee agrees not to divulge, reveal, report or use, for any purpose, any of the

Confidential Information which the Employee has obtained or which was disclosed to the

Employee by the Employer as a result of the Employee's employment by the Employer. The Employee agrees that if there is any question as to such disclosure then the Employee will seek out senior management of the Employer prior to making any disclosure of the Employer's information that may be covered by this Agreement.

30. The Employee agrees and acknowledges that the Confidential Information is of a proprietary and confidential nature and that any disclosure of the Confidential Information to a third party in breach of this Agreement cannot be reasonably or adequately compensated for in money damages, would cause irreparable injury to Employer, would gravely affect the effective and successful conduct of the Employer's business and goodwill, and would be a material breach of this Agreement.

31. The obligations to ensure and protect the confidentiality of the Confidential Information imposed on the Employee in this Agreement and any obligations to provide notice under this Agreement will survive the expiration or termination, as the case may be, of this Agreement and will continue for two (2) years from the date of such expiration or termination, except in the case of any Confidential Information which is a trade secret in which case those obligations will last indefinitely.

32. The Employee may disclose any of the Confidential Information:

a. To a third party where Employer has consented in writing to such disclosure; or

b. To the extent required by law or by the request or requirement of any judicial, legislative, administrative or other governmental body after providing reasonable prior notice to the Employer.

33. If the Employee loses or makes unauthorized disclosure of any of the Confidential Information, the Employee will immediately notify the Employer and take all reasonable steps necessary to retrieve the lost or improperly disclosed Confidential Information.

Ownership and Title to Confidential Information

34. The Employee acknowledges and agrees that all rights, title and interest in any Confidential Information will remain the exclusive property of the Employer. Accordingly, the Employee specifically agrees and acknowledges that the Employee will have no interest in the Confidential Information, including, without limitation, no interest in know-how, copyright, trade-marks or trade names, notwithstanding the fact that the Employee may have created or contributed to the creation of the Confidential Information.

35. The Employee waives any moral rights that the Employee may have with respect to the Confidential Information.

36. The Employee agrees to immediately disclose to the Employer all Confidential Information developed in whole or in part by the Employee during the Employee's term of employment with the Employer and to assign to the Employer any right, title or interest the Employee may have in the Confidential Information. The Employee agrees to execute any instruments and to do all other things reasonably requested by the Employer, both during and after the Employee's employment with the Employer, in order to vest more fully in the Employer all ownership rights in those items transferred by the Employee to the Employer.

Ownership of Intellectual Property

37. All intellectual property and related material (the "**Intellectual Property**") that is developed or produced under this Agreement will be the property of the Employer.

38. Title, copyright, intellectual property rights and distribution rights of the Intellectual Property remain exclusively with the Employer.

Return of Confidential Information

39. The Employee agrees that, upon request of the Employer or upon termination or expiration, as the case may be, of this employment, the Employee will turn over to the Employer all

Confidential Information belonging to the Employer, including but not limited to, all documents, plans, specifications, disks or other computer media, as well as any duplicates or backups made of that Confidential Information in whatever form or media, in the possession or control of the Employee that:

a. May contain or be derived from ideas, concepts, creations, or trade secrets and other proprietary and Confidential Information as defined in this Agreement; or

b. Is connected with or derived from the Employee's employment with the Employer.

Employee Representations

Concerning the securities to be issued pursuant to this Agreement, the Employee represents to the Employer as follows:

40. The Employee understands that any issuance of securities pursuant to this Agreement has not been registered pursuant to the Securities Act of 1933, as amended (the "**Securities Act**"), or any state securities act, and that the securities are thus "restricted securities" as defined in Rule 144 promulgated by the Securities and Exchange Commission (the "**SEC**"). Therefore, under current interpretations and applicable rules, resales of the securities will be subject to a minimum holding period of six (6) months. Accordingly, the Employee hereby acknowledges that it is prepared to hold any securities for an indefinite period.

41. The Employee is an "accredited investor" in that Employee is an executive officer of the Employer.

42. The Employee acknowledges that any securities issued pursuant to this Agreement are being purchased for its own account, for investment, and not with the present view towards the distribution, assignment, or resale to others or fractionalization in whole or in part. The Employee further acknowledges that no other person or entity has or will have a direct or indirect beneficial or pecuniary interest in securities to be issued pursuant to this Agreement.

43. The Employee acknowledges that it will not sell, assign, hypothecate, or otherwise transfer any rights to, or any interest in, any securities to be issued pursuant to this Agreement except (i) pursuant to an effective registration statement under the Securities Act, or (ii) in any other transaction which, in the opinion of counsel acceptable to the Employer, is exempt from registration under the Securities Act, or the rules and regulations of the SEC thereunder. The Employee also acknowledges that an appropriate legend will be placed upon each of the certificates representing securities to be issued pursuant to this Agreement stating that the securities have not been registered under the Securities Act and setting forth or referring to the restrictions on transferability and sale of the securities.

44. The Employee has been furnished (i) with all requested materials relating to the business, finances, and operations of the Employer; (ii) with information deemed material to making an informed investment decision; and (iii) with additional requested information necessary to verify the accuracy of any documents furnished to the Employee by the Employee. The Employee has been afforded the opportunity to ask questions of the Employer and its management and to receive answers concerning the terms and conditions of this transaction.

45. The Employee has had access to each and every document filed by the Employer with the SEC available on the website of the SEC at www.sec.gov. The Employee has relied upon the information contained therein and has not been furnished any other documents, literature, memorandum, or prospectus.

46. The Employee has such knowledge and experience in business and financial matters that it is capable of evaluating the risks of the prospective investment, and that its financial capacity is of such proportion that the total cost of its commitment in any securities to be issued pursuant to this Agreement would not be material when compared with its total financial capacity.

Contract Binding Authority

47. Notwithstanding any other term or condition expressed or implied in this Agreement to the contrary, the Employee will not have the authority to enter into any contracts or commitments for or on the behalf of the Employer without first obtaining the express written consent of the Employer.

Termination Due to Discontinuance of Business

48. Notwithstanding any other term or condition expressed or implied in this Agreement, in the event that the Employer will discontinue operating its business at the location where the Employee is employed, then, at the Employer's sole option, and as permitted by law, this Agreement will terminate as of the last day of the month in which the Employer ceases operations at such location with the same force and effect as if such last day of the month were originally set as the Termination Date of this Agreement.

Termination of Employment

49. Where there is just cause for termination, the Employer may terminate the Employee's employment without notice, as permitted by law.

50. The Employee and the Employer agree that reasonable and sufficient notice of termination of employment by the Employer is the greater of two (2) weeks or any minimum notice required by law.

51. If the Employee wishes to terminate this employment with the Employer, the Employee will provide the Employer with the greater of two (2) weeks and the minimum required by law. As an alternative, if the Employee co-operates with the training and development of a replacement, then sufficient notice is given if it is sufficient notice to allow the Employer to find and train the replacement.

52. The Termination Date specified by either the Employee or the Employer may expire on any day of the month and upon the Termination Date the Employer will forthwith pay to the Employee any outstanding portion of the compensation including any accrued vacation and banked time, if any, calculated to the Termination Date.

53. Once notice has been given by either party for any reason, the Employee and the Employer agree to execute their duties and obligations under this Agreement diligently and in good faith through to the end of the notice period. The Employer may not make any changes to compensation or any other term or condition of this Agreement between the time termination notice is given through to the end of the notice period.

Remedies

54. In the event of a breach or threatened breach by the Employee of any of the provisions of this Agreement, the Employee agrees that the Employer is entitled to a permanent injunction, in addition to and not in limitation of any other rights and remedies available to the Employer at law or in equity, in order to prevent or restrain any such breach by the Employee or by the Employee's partners, agents, representatives, servants, employees, and/or any and all persons directly or indirectly acting for or with the Employee.

Severability

55. The Employer and the Employee acknowledge that this Agreement is reasonable, valid and enforceable. However, if any term, covenant, condition or provision of this Agreement is held by a court of competent jurisdiction to be invalid, void or unenforceable, it is the parties' intent that such provision be changed in scope by the court only to the extent deemed necessary by that court to render the provision reasonable and enforceable and the remainder of the provisions of this Agreement will in no way be affected, impaired or invalidated as a result.

Notices

56. Any notices, deliveries, requests, demands or other communications required here will be deemed to be completed when hand-delivered, delivered by agent, or seven (7) days after being placed in the post, postage prepaid, to the parties at the following addresses or as the parties may later designate in writing:

- **Employer:**

  Name: Clifford L. Emmons
  Address: 705 Cambridge St., Cambridge, MA 02141_

- **Employee**

  Name: Chandran V. Seshagiri
  Address: 96 Brooks Ave, Arlington, MA 02474

Modification of Agreement

57. Any amendment or modification of this Agreement or additional obligation assumed by either party in connection with this Agreement will only be binding if evidenced in writing signed by each party or an authorized representative of each party.

Governing Law

58. This Agreement will be construed in accordance with and governed by the laws of the state of Massachusetts.

Definitions

59. For the purpose of this Agreement the following definitions will apply:

a. 'Work Product' means work product information, including but not limited to, work product resulting from or related to work or projects performed or to be performed for the Employer or for clients of the Employer, of any type or form in any stage of actual or anticipated research and development.

b. 'Computer Software' means computer software resulting from or related to work or projects performed or to be performed for the Employer or for clients of the Employer, of any type or form in any stage of actual or anticipated research and development, including but not limited to, programs and program modules, routines and subroutines, processes, algorithms, design concepts, design specifications (design notes, annotations, documentation, flowcharts, coding sheets, and the like), source code, object code and load modules, programming, program patches and system designs.

c. 'Other Proprietary Data' means information relating to the Employer's proprietary rights prior to any public disclosure of such information, including but not limited to, the nature of the proprietary rights, production data, technical and engineering data, test data and test results, the status and details of research and development of products and services, and information regarding acquiring, protecting, enforcing and licensing proprietary rights (including patents, copyrights and trade secrets).

d. 'Business Operations' means operational information, including but not limited to, internal personnel and financial information, vendor names and other vendor information (including vendor characteristics, services and agreements), purchasing and internal cost information, internal services and operational manuals, and the manner and methods of conducting the Employer's business.

e. 'Marketing and Development Operations' means marketing and development information, including but not limited to, marketing and development plans, price and cost data, price and fee amounts, pricing and billing policies, quoting procedures, marketing techniques and methods of obtaining business, forecasts and forecast assumptions and volumes, and future plans and potential strategies of the Employer which have been or are being considered.

f. 'Customer Information' means customer information, including but not limited to, names of customers and their representatives, contracts and their contents and parties, customer services, data provided by customers and the type, quantity and specifications of products and services purchased, leased, licensed or received by customers of the Employer.

g. 'Termination Date' means the date specified in this Agreement or in a subsequent notice by either the Employee or the Employer to be the last day of employment under this Agreement. The parties acknowledge that various provisions of this Agreement will survive the Termination Date.

General Provisions

60. Time is of the essence in this Agreement.

61. Headings are inserted for the convenience of the parties only and are not to be considered when interpreting this Agreement. Words in the singular mean and include the plural and vice versa. Words in the masculine mean and include the feminine and vice versa.

62. No failure or delay by either party to this Agreement in exercising any power, right or privilege provided in this Agreement will operate as a waiver, nor will any single or partial exercise of such rights, powers or privileges preclude any further exercise of them or the exercise of any other right, power or privilege provided in this Agreement.

63. This Agreement will inure to the benefit of and be binding upon the respective heirs, executors, administrators, successors and assigns, as the case may be, of the Employer and the Employee.

64. This Agreement may be executed in counterparts. Facsimile signatures are binding and are considered to be original signatures.

65. If, at the time of execution of this Agreement, there is a pre-existing employment agreement still in effect between the parties to this Agreement, then in consideration of and as a condition of the parties entering into this Agreement and other valuable consideration, the receipt and sufficiency of which consideration is acknowledged, this Agreement will supersede any and all pre-existing employment agreements between the Employer and the Employee. Any duties, obligations and liabilities still in effect from any pre-existing employment agreement are void and no longer enforceable after execution of this Agreement.

66. This Agreement constitutes the entire agreement between the parties and there are no further items or provisions, either oral or written. The parties to this Agreement stipulate that neither of them has made any representations with respect to the subject matter of this Agreement except such representations as are specifically set forth in this Agreement.

[SIGNATURE PAGE TO FOLLOW]

IN WITNESS WHEREOF, the parties have duly affixed their signatures under hand and seal on this 1st day of April, 2021.

EMPLOYER:

/s/ Clifford L. Emmons	March 31, 2021
Clifford L. Emmons	Date
CEO of IIOT-OXYS, Inc	

EMPLOYEE:

<u>/s/ Chandran Seshagiri</u>	<u>March 31, 2021</u>
Chandran Seshagiri	Date
An individual	

Exhibit 10.2

EXTENSION NO. 1 TO CONVERTIBLE PROMISSORY NOTE

This Extension No. 1 (this **"Extension"**) to the Convertible Promissory Note, issued July 29, 2020 (the "**Issuance Date**") in the principal amount of $75,000, is by and between IIOT-OXYS, Inc., a Nevada corporation (the "**Borrower**"), on the one hand, and GHS Investments LLC, a Nevada limited liability company (the "**Holder**"), on the other hand. The Borrower and the Holder will be referred to individually as a "**Party**" and collectively as the "**Parties**." Any capitalized terms not defined in this Extension will have the meaning set forth in the Convertible Promissory Note issued July 29, 2020 issued to the Holder by the Borrower (the "**Note**"), attached hereto as **Exhibit A**.

RECITALS

WHEREAS, on July 29, 2020, the Borrower issued to the Holder the Note in the principal amount of $75,000 (the "**Principal Amount**");

WHEREAS, the Note matures on April 29, 2021 (the "**Maturity Date**");

WHEREAS, the Parties wish to amend the Note to extend the Maturity Date to October 29, 2021.

THEREFORE, in consideration of the foregoing recitals, mutual covenants contained herein, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties agree as set forth below.

AGREEMENT

1. **Extended Maturity Date**. Pursuant to 4.3 of the Note, the definition of "Maturity Date" in the Note shall be October 29, 2021.

2. **Waiver of Prior Defaults**. Upon entering into this Extension, the Holder hereby waives all Events of Default, known or unknown to the Holder, by Borrower prior to the Effective Date.

3. **No Other Changes**. Except as extended hereby, the Note will continue to be, and will remain, in full force and effect. Except as provided herein, this Extension will not be deemed (i) to be a waiver of, or consent to, or a modification or amendment of, any other term or condition of the Note or (ii) to prejudice any right or rights which the Parties may now have or may have in the future under or in connection with the Note or any of the instruments or agreements referred to therein, as the same may be amended, restated, supplemented or otherwise modified from time to time.

4. **Authority; Binding on Successors**. The Parties represent that they each have the authority to enter into this Extension. This Extension will be binding on, and will inure to the benefit of, the Parties to it and their respective heirs, legal representatives, successors, and assigns.

5. **Governing Law and Venue**. This Extension and the rights and duties of the Parties hereto will be construed and determined in accordance with the terms of the Note.

6. **Incorporation by Reference**. The terms of the Note, except as amended by this Extension, are incorporated herein by reference and will form a part of this Extension as if set forth herein in their entirety.

7. **Counterparts; Facsimile Execution**. This Extension may be executed in any number of counterparts and all such counterparts taken together will be deemed to constitute one instrument. Delivery of an executed counterpart of this Extension by facsimile or email will be equally as effective as delivery of a manually executed counterpart of this Extension.

IN WITNESS WHEREOF, each of the undersigned has executed this Extension the respective day and year set forth below:

BORROWER: **IIOT-OXYS, Inc.**

Date: April 29, 2021

By *_/s/ Clifford L. Emmons_*
Clifford L. Emmons, CEO

HOLDER:

Date: April 29, 2021

By /s/ Sarfraz Hajee

Sarfraz Hajee, Member

EXHIBIT A

Convertible Promissory Note issued July 29, 2020

[See Attached]

Exhibit 10.3

EXTENSION NO. 1 TO CONVERTIBLE PROMISSORY NOTE

This Extension No. 1 (this **"Extension**") to the Convertible Promissory Note, issued July 29, 2020 (the "**Issuance Date**") in the principal amount of $100,000, is by and between IIOT-OXYS, Inc., a Nevada corporation (the "**Borrower**"), on the one hand, and GHS Investments LLC, a Nevada limited liability company (the "**Holder**"), on the other hand. The Borrower and the Holder will be referred to individually as a "**Party**" and collectively as the "**Parties**." Any capitalized terms not defined in this Extension will have the meaning set forth in the Convertible Promissory Note issued July 29, 2020 issued to the Holder by the Borrower (the "**Note**"), attached hereto as **Exhibit A**.

RECITALS

WHEREAS, on July 29, 2020, the Borrower issued to the Holder the Note in the principal amount of $100,000 (the "**Principal Amount**");

WHEREAS, the Note matures on April 29, 2021 (the "**Maturity Date**");

WHEREAS, the Parties wish to amend the Note to extend the Maturity Date to October 29, 2021.

THEREFORE, in consideration of the foregoing recitals, mutual covenants contained herein, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties agree as set forth below.

AGREEMENT

1. **Extended Maturity Date**. Pursuant to 4.3 of the Note, the definition of "Maturity Date" in the Note shall be October 29, 2021.

2. **Waiver of Prior Defaults**. Upon entering into this Extension, the Holder hereby waives all Events of Default, known or unknown to the Holder, by Borrower prior to the Effective Date.

3. **No Other Changes**. Except as extended hereby, the Note will continue to be, and will remain, in full force and effect. Except as provided herein, this Extension will not be deemed (i) to be a waiver of, or consent to, or a modification or amendment of, any other term or condition of the Note or (ii) to prejudice any right or rights which the Parties may now have or may have in the future under or in connection with the Note or any of the instruments or agreements referred to therein, as the same may be amended, restated, supplemented or otherwise modified from time to time.

4. **Authority; Binding on Successors**. The Parties represent that they each have the authority to enter into this Extension. This Extension will be binding on, and will inure to the benefit of, the Parties to it and their respective heirs, legal representatives, successors, and assigns.

5. **Governing Law and Venue**. This Extension and the rights and duties of the Parties hereto will be construed and determined in accordance with the terms of the Note.

6. **Incorporation by Reference**. The terms of the Note, except as amended by this Extension, are incorporated herein by reference and will form a part of this Extension as if set forth herein in their entirety.

7. **Counterparts; Facsimile Execution**. This Extension may be executed in any number of counterparts and all such counterparts taken together will be deemed to constitute one instrument. Delivery of an executed counterpart of this Extension by facsimile or email will be equally as effective as delivery of a manually executed counterpart of this Extension.

IN WITNESS WHEREOF, each of the undersigned has executed this Extension the respective day and year set forth below:

BORROWER: **IIOT-OXYS, Inc.**

Date: April 29, 2021

By *s/ Clifford L. Emmons*
Clifford L. Emmons, CEO

HOLDER:

Date: April 29, 2021 By */s/ Sarfraz Hajee*

Sarfraz Hajee, Member

EXHIBIT A

Convertible Promissory Note issued July 29, 2020

[See Attached]

Exhibit 31.1

CERTIFICATIONS

I, Clifford L. Emmons, certify that:

1. I have reviewed this Form 10-Q quarterly report of IIOT-OXYS, Inc. for the quarter ended June 30, 2021;

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

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

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

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

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

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

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

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

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

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

Date: August 13, 2021

/s/ Clifford L. Emmons

Clifford L. Emmons, Chief Executive Officer
(Principal Executive & Financial Officer)

Exhibit 32.1

CERTIFICATION PURSUANT TO 18 U.S.C. SECTION 1350
AS ADOPTED PURSUANT TO SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002

In connection with the quarterly report of IIOT-OXYS, Inc. (the "Company") on Form 10-Q for the quarter ended June 30, 2021, as filed with the Securities and Exchange Commission (the "Report"), the undersigned principal executive and principal financial officer of the Company, hereby certifies pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that:

(1) the Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and

(2) the information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

Date: August 13, 2021

/s/ Clifford L. Emmons
Clifford L. Emmons, Chief Executive Officer
(Principal Executive & Financial Officer)

Cover - shares	6 Months Ended Jun. 30, 2021	Aug. 12, 2021
Cover [Abstract]		
Document Type	10-Q	
Amendment Flag	false	
Document Quarterly Report	true	
Document Transition Report	false	
Document Period End Date	Jun. 30, 2021	
Document Fiscal Period Focus	Q2	
Document Fiscal Year Focus	2021	
Current Fiscal Year End Date	--12-31	
Entity File Number	000-50773	
Entity Registrant Name	IIOT-OXYS, Inc.	
Entity Central Index Key	0001290658	
Entity Tax Identification Number	56-2415252	
Entity Incorporation, State or Country Code	NV	
Entity Address, Address Line One	705 Cambridge Street	
Entity Address, City or Town	Cambridge	
Entity Address, State or Province	MA	
Entity Address, Postal Zip Code	02141	
City Area Code	(401)	
Local Phone Number	307-3092	
Entity Current Reporting Status	Yes	
Entity Interactive Data Current	Yes	
Entity Filer Category	Non-accelerated Filer	
Entity Small Business	true	
Entity Emerging Growth Company	true	
Elected Not To Use the Extended Transition Period	false	
Entity Shell Company	false	
Entity Common Stock, Shares Outstanding		215,854,396

Condensed Consolidated Balance Sheets (Unaudited) - USD ($)	Jun. 30, 2021	Dec. 31, 2020
Current Assets		
Cash and cash equivalents	$ 80,262	$ 103,074
Prepaid expenses	6,806	2,427
Total Current Assets	87,068	105,501
Intangible assets, net	323,038	347,856
Total Assets	410,106	453,357
Current Liabilities		
Accounts payable	174,351	169,914
Accrued liabilities	183,168	147,490
Deferred revenue	46,425	46,425
Notes payable, current portion, net of debt discounts of $284,376 and $111,781 at June 30, 2021 and December 31, 2020, respectively	428,791	953,219
Shares payable to related parties	301,740	730,836
Salaries payable to related parties	267,752	407,271
Derivative liability	125,121	315,782
PPP loan	36,700	0
Total Current Liabilities	1,564,048	2,770,937
PPP loan	0	36,700
Due to stockholders	1,000	1,000
Total Liabilities	1,565,048	2,808,637
Commitments and contingencies (Note 4)		
Series B Convertible Preferred Stock, 600 shares designated, $0.001 par value, $1,200 stated value; 155 shares issued and outstanding at June 30, 2021 and December 31, 2020, respectively. Liquidation preference $186,000 as of June 30, 2021 and December 31, 2020, respectively	186,000	186,000
Stockholders' Equity (Deficit)		
Preferred Stock Series A, $0.001 par value, 10,000,000 Shares authorized; 25,845 shares issued and outstanding at June 30, 2021 and December 31, 2020, respectively	26	26
Common Stock $0.001 par value, 1,000,000,000 shares authorized; 197,654,396 shares and 145,110,130 shares issued and outstanding at June 30, 2021 and December 31, 2020, respectively	197,655	145,111
Additional paid in capital	6,428,833	4,794,261
Accumulated deficit	(7,967,456)	(7,480,678)
Total Stockholders' Equity (Deficit)	(1,340,942)	(2,541,280)
Total Liabilities and Stockholders' Equity (Deficit)	$ 410,106	$ 453,357

Condensed Consolidated Balance Sheets (Unaudited) (Parenthetical) - USD ($)	Jun. 30, 2021	Dec. 31, 2020
Debt discount	$ 284,376	$ 111,781
Preferred stock, shares authorized	10,000,000	10,000,000
Preferred stock, par value	$ 0.001	$ 0.001
Common stock, par value	$ 0.001	$ 0.001
Common stock, shares authorized	1,000,000,000	1,000,000,000
Common stock, shares issued	197,654,396	145,110,130
Common stock, shares outstanding	197,654,396	145,110,130
Series B Convertible Preferred Stock [Member]		
Preferred stock, shares authorized	600	600
Preferred stock, par value	$ 1,200	$ 1,200
Preferred stock, shares issued	155	155
Preferred stock, shares outstanding	155	155
Liquidation preference	$ 186,000	$ 186,000
Series A Preferred Stock [Member]		
Preferred stock, shares authorized	10,000,000	10,000,000
Preferred stock, par value	$ 0.001	$ 0.001
Preferred stock, shares issued	25,845	25,845
Preferred stock, shares outstanding	25,845	25,845

Condensed Consolidated Statements of Operations (Unaudited) - USD ($)	3 Months Ended		6 Months Ended	
	Jun. 30, 2021	Jun. 30, 2020	Jun. 30, 2021	Jun. 30, 2020
Income Statement [Abstract]				
Revenues	$ 0	$ 26,171	$ 0	$ 41,771
Cost of sales	0	12,487	0	21,121
Gross Profit	0	13,684	0	20,650
Operating Expenses				
Bank service charges	57	1,845	132	3,267
Office expenses	1,246	2,571	3,327	3,544
Organization Costs	5,690	10,977	10,981	22,124
Payroll expense	96,598	0	138,279	0
Professional fees	165,341	244,216	376,496	431,337
Patent license fees	0	1,644	0	3,288
Amortization of intangible assets	12,341	12,341	24,818	24,682
Total Operating Expenses	281,273	273,594	554,033	488,242
Other Income (Expense)				
Gain (loss) on change in FMV of derivative liability	105,961	(75,324)	190,661	(139,232)
Gain on extinguishment of debt	0	0	120,000	0
Interest expense	(110,891)	(49,434)	(232,338)	(567,723)
Other Income	0	0	0	409
Total Other Income (Expense)	(4,930)	(124,758)	78,323	(706,546)
Net Loss Before Income Taxes	(286,203)	(384,668)	(475,710)	(1,174,138)
Provision for income tax	0	0	0	0
Net Loss	(286,203)	(384,668)	(475,710)	(1,174,138)
Convertible Preferred Stock Dividend	(5,564)	0	(11,068)	0
Net Loss Attributable to Common Stockholders	$ (291,767)	$ (384,668)	$ (486,778)	$ (1,174,138)
Net Loss Per Share Attributable to Common Stockholders - Basic and Diluted	$ (0.00)	$ (0.01)	$ (0.00)	$ (0.01)
Weighted Average Shares Outstanding Attributable to Common Stockholders - Basic and Diluted	193,513,228	71,927,594	177,051,217	78,478,730

Condensed Consolidated Statements of Stockholders' Equity (Deficit) (Unaudited) - USD ($)	Preferred Stock [Member]	Common Stock [Member]	Additional Paid-in Capital [Member]	Retained Earnings [Member]	Total
Beginning balance, value at Dec. 31, 2019		$ 43,314	$ 3,077,972	$ (5,040,307)	$ (1,919,021)
Beginning balance, shares at Dec. 31, 2019		43,313,547			
Beneficial conversion feature discount on note payable			26,833		26,833
Common stock issued for conversion of convertible note payables		$ 50,950	1,686		52,636
StockIssuedDuringPeriodSharesConversionOfConvertibleSecurities, Shares		50,950,000			
Common stock issued for conversion of detachable warrants		$ 40,802	(40,802)		
Common stock issued for conversion of detachable warrants, Shares	40,802,082				
Relief of derivative liabilities			235,393		235,393
Warrants issued for default of convertible note payables			163,433		163,433
Changes in FMV of warrants related to convertible note payables			203,597	(203,597)	
Net loss				(1,174,138)	(1,174,138)
Ending balance, value at Jun. 30, 2020		$ 135,066	3,668,112	(6,418,042)	(2,614,864)
Ending balance, shares at Jun. 30, 2020		135,065,629			
Beginning balance, value at Mar. 31, 2020		$ 67,064	3,526,326	(6,033,374)	(2,439,984)
Beginning balance, shares at Mar. 31, 2020		67,063,547			
Beneficial conversion feature discount on note payable			26,833		26,833
Common stock issued for conversion of convertible note payables		$ 27,200	(2,252)		24,948
StockIssuedDuringPeriodSharesConversionOfConvertibleSecurities, Shares		27,200,000			
Common stock issued for conversion of detachable warrants		$ 40,802	(40,802)		
Common stock issued for conversion of detachable warrants, Shares	40,802,082				
Relief of derivative liabilities			158,007		158,007
Net loss				(384,668)	(384,668)
Ending balance, value at Jun. 30, 2020		$ 135,066	3,668,112	(6,418,042)	(2,614,864)
Ending balance, shares at Jun. 30, 2020		135,065,629			
Beginning balance, value at Dec. 31, 2020	$ 26	$ 145,111	4,794,261	(7,480,678)	(2,541,280)
Beginning balance, shares at Dec. 31, 2020	25,845	145,110,129			
Common stock issued for accrued compensation		$ 2,343	700,643		702,986
Common stock issued for accrued compensation, Shares		2,343,288			
Common stock sold for cash		$ 25,300	354,200		379,500
StockIssuedDuringPeriodSharesNewIssues, Shares		25,300,000			
Beneficial conversion feature discount on note payable			360,000		360,000
Commission paid for raising capital			(7,590)		(7,590)
Common stock issued for conversion of convertible note payables		$ 24,351	219,169		243,520
StockIssuedDuringPeriodSharesConversionOfConvertibleSecurities, Shares		24,350,978			
Common stock issued for services		$ 550	8,150		8,700
Common stock issued for services, Shares		550,000			
Net loss				(486,778)	(486,778)
Ending balance, value at Jun. 30, 2021	$ 26	$ 197,655	6,428,833	(7,967,456)	(1,340,942)
Ending balance, shares at Jun. 30, 2021	25,845	197,654,395			
Beginning balance, value at Mar. 31, 2021	$ 26	$ 178,362	5,530,610	(7,675,689)	(1,966,691)
Beginning balance, shares at Mar. 31, 2021	25,845	178,361,107			
Common stock issued for accrued compensation		$ 2,343	700,643		702,986

Common stock issued for accrued compensation, Shares		2,343,288			
Common stock sold for cash		$ 8,900	124,600		133,500
StockIssuedDuringPeriodSharesNewIssues, Shares		8,900,000			
Commission paid for raising capital			(2,670)		(2,670)
Common stock issued for conversion of convertible note payables		$ 7,500	67,500		75,000
StockIssuedDuringPeriodSharesConversionOfConvertibleSecurities, Shares		7,500,000			
Common stock issued for services		$ 550	8,150		8,700
Common stock issued for services, Shares		550,000			
Net loss				(291,767)	(291,767)
Ending balance, value at Jun. 30, 2021	$ 26	$ 197,655	$ 6,428,833	$ (7,967,456)	$ (1,340,942)
Ending balance, shares at Jun. 30, 2021	25,845	197,654,395			

Condensed Consolidated Statements of Cash Flows (Unaudited) - USD ($)	6 Months Ended	
	Jun. 30, 2021	Jun. 30, 2020
Cash Flows From Operating Activities		
Net loss	$ (486,778)	$ (1,174,138)
Adjustments to reconcile net loss to net cash used in operating activities		
Gain on extinguishment of debt	(120,000)	0
Loss on issuance of default warrants	0	163,433
Increase in principal due to penalty provision	0	146,250
Increase in principal due to fees	0	16,726
Amortization of discount on notes payable	187,405	47,490
Amortization of intangible assets	24,818	24,682
Increase (Decrease) in:		
Accounts receivable	0	11,760
Prepaid expense	(4,379)	(325)
Accounts payable	4,437	(420)
Accrued liabilities	56,065	(12,710)
Derivative liability	(190,661)	299,120
Deferred revenue	0	46,425
Shares payable to related parties	273,890	362,454
Salaries payable to related parties	(139,519)	12,863
Net Cash Provided by (Used in) Operating Activities	(394,722)	(56,390)
Cash Flows From Financing Activities		
Cash received from PPP loan	0	36,700
Cash received from Convertible Note Payable	0	29,510
Proceeds from sale of common stock, net of commissions	371,910	0
Payment for offering costs	0	0
Net Cash Provided By Financing Activities	371,910	66,210
Net increase in cash and cash equivalents	(22,812)	9,820
Cash and Cash Equivalents - Beginning of Period	103,074	24,212
Cash and Cash Equivalents - End of Period	80,262	34,032
Supplement Disclosures of Cash Flow Information		
Interest paid during the period	0	0
Income taxes paid during the period	0	24,295
Supplemental Disclosures of Non-Cash Investing and Financing Activities		
Discount on notes payable	360,000	0
Conversion of convertible notes payable and derivative liabilities	955,206	288,029
Warrant anti-dilution issuance	$ 0	$ 203,597

NATURE OF OPERATIONS, BASIS OF PRESENTATION AND GOING CONCERN	6 Months Ended
	Jun. 30, 2021
Accounting Policies [Abstract]	
NATURE OF OPERATIONS, BASIS OF PRESENTATION AND GOING CONCERN	

NOTE 1 - NATURE OF OPERATIONS, BASIS OF PRESENTATION AND GOING CONCERN

Unless otherwise indicated, any reference to "the Company", "our company", "we", "us", or "our" refers to IIOT-OXYS, Inc., a Nevada corporation, and as applicable to its wholly-owned subsidiaries, OXYS Corporation, a Nevada corporation, and HereLab, Inc., a Delaware corporation.

IIOT-OXYS, Inc., a Nevada corporation (the "**Company**") was established for the purpose of designing, building, testing, and selling Edge Computing Systems for the Industrial Internet. The Company is currently devoting substantially all its efforts in identifying, developing and marketing engineered products, software and services for applications in the Industrial Internet which involves collecting and processing data collected from a wide variety of industrial systems and machines.

We were incorporated in the state of New Jersey on October 1, 2003 under the name of Creative Beauty Supply Corporation and commenced operations as of January 1, 2004. On November 30, 2007, our Board of Directors approved a plan to dispose of our wholesale and retail beauty supply business. On May 18, 2015, we changed our name to Gotham Capital Holdings. From January 1, 2009 until July 28, 2017, we had no operations. On March 16, 2017, our Board of Directors approved a name change to "IIOT-OXYS, Inc." and authorized a change of domicile from New Jersey to Nevada.

Impact of COVID-19

During the period ended June 30, 2021, the effects of a new coronavirus ("**COVID-19**") and related actions to attempt to control its spread began to impact our business. The impact of COVID-19 on our operating results for the quarter ended June 30, 2021 was limited, in all material respects, due to the government mandated numerous measures, including closures of businesses, limitations on movements of individuals and goods, and the imposition of other restrictive measures, in its efforts to mitigate the spread of COVID-19 within the country.

On March 11, 2020, the World Health Organization designated COVID-19 as a global pandemic. Governments around the world have mandated, and continue to introduce, orders to slow the transmission of the virus, including but not limited to shelter-in-place orders, quarantines, significant restrictions on travel, as well as work restrictions that prohibit many employees from going to work. Uncertainty with respect to the economic effects of the pandemic has introduced significant volatility in the financial markets.

Basis of Presentation

The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America ("**GAAP**") and include the accounts of the Company. The financial statements and accompanying notes are the representations of the Company's management, who is responsible for their integrity and objectivity. In the opinion of the Company's management, the financial statements reflect all adjustments, which are normal and recurring in nature, necessary for fair financial statement presentation.

Going Concern

The accompanying condensed consolidated financial statements have been prepared assuming that the Company will continue as a going concern. As shown in the accompanying financial statements, the Company has suffered continuing operating losses, used cash flows in operating activities of $394,722, and has an accumulated deficit of $7,967,456 as of June 30, 2021. These factors, among others, raise a substantial doubt about the Company's ability to continue as a going concern. If the Company is unable to obtain adequate capital, it could be forced to cease operations. The accompanying financial statements do not include any adjustments to reflect the recoverability and classification of recorded asset amounts and classification of liabilities that might be necessary should the Company be unable to continue as a going concern.

Management believes that the Company will be able to achieve a satisfactory level of liquidity to meet the Company's obligations for the next 12 months by generating cash through additional borrowings and/or sale of equity securities, as needed. However, there can be no assurance that the Company will be able to generate sufficient liquidity to maintain its operations. The financial statements do not include any adjustments that might result from the outcome of these uncertainties.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES	6 Months Ended Jun. 30, 2021
Accounting Policies [Abstract]	
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES	NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following summary of significant accounting policies of the Company is presented to assist in the understanding of the Company's financial statements. These accounting policies conform to GAAP in all material respects and have been consistently applied in preparing the accompanying condensed consolidated financial statements.

Interim Financial Statements

The accompanying unaudited condensed interim financial statements and related notes have been prepared in accordance with GAAP for interim financial information, and in accordance with the rules and regulations of the United States Securities and Exchange Commission with respect to Form 10-Q and Article 8 of Regulation S-X. Accordingly, they do not include all of the information and footnotes required by GAAP for complete financial statements. The unaudited interim financial statements furnished reflect all adjustments (consisting of normal recurring adjustments) which are, in the opinion of management, necessary for a fair statement of the results for the interim periods presented. Interim results are not necessarily indicative of the results for the full year. These unaudited interim condensed consolidated financial statements should be read in conjunction with the audited financial statements of the Company for the year ended December 31, 2020.

Principles of Consolidation

The condensed consolidated financial statements for June 30, 2021 and 2020, respectively, include the accounts of Company, and its wholly-owned subsidiaries OXYS Corporation and HereLab, Inc. All significant intercompany balances and transactions have been eliminated.

Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. The Company regularly evaluates estimates and assumptions related to the valuation of accounts payable, accrued liabilities and payable to related party. The Company bases its estimates and assumptions on current facts, historical experience and various other factors that it believes to be reasonable under the circumstances, the results of which form the basis for making judgments about the carrying values of assets and liabilities and the accrual of costs and expenses that are not readily apparent from other sources. The actual results experienced by the Company may differ materially and adversely from the Company's estimates. To the extent there are material differences between the estimates and the actual results, future results of operations will be affected.

Cash and Cash Equivalents

The Company considers all highly liquid instruments with maturity of three months or less at the time of issuance to be cash equivalents. The Company reported a cash balance of $80,262 and $103,074 as of June 30, 2021 and December 31, 2020, respectively.

Accounts Receivable and Allowance for Doubtful Accounts

Trade accounts receivable are carried at original invoice amount less an estimate made for doubtful accounts. The Company determines the allowance for doubtful accounts by identifying potential troubled accounts and by using historical experience and future expectations applied to an aging of accounts. Trade accounts receivable are written off when deemed uncollectible. Recoveries of trade accounts receivable previously written off are recorded as income when received. There was no allowance for doubtful accounts as of June 30, 2021 and December 31, 2020, respectively.

Long-Lived Assets

The Company regularly reviews the carrying value and estimated lives of its long-lived assets to determine whether indicators of impairment may exist that warrant adjustments to the carrying value or estimated useful lives. The determinants used for this evaluation include management's estimate of the asset's ability to generate positive income from operations and positive cash flow in future periods as well as the strategic significance of the assets to the Company's business objectives.

Definite-lived intangible assets are amortized on a straight-line basis over the estimated periods benefited and are reviewed when appropriate for possible impairment.

Basic and Diluted Earnings (Loss) Per Common Share

The Company computes earnings (loss) per share in accordance with Financial Accounting Standards Board Accounting Standards Codification ("**ASC**"), ASC 260, "*Earnings per Share"*. ASC 260 requires presentation of both basic and diluted earnings per share ("**EPS**") on the face of the income statement. Basic EPS is computed by dividing net income (loss) available to common shareholders (numerator) by the weighted average number of shares outstanding (denominator) during the period. Diluted EPS gives effect to all dilutive potential common shares outstanding during the period using the treasury stock method and convertible note and preferred stock using the if-converted method. In computing diluted EPS, the average stock price for the period is used in determining the number of shares assumed to be purchased from the exercise of stock options or warrants. Diluted EPS excludes all dilutive potential shares if their effect is anti-dilutive.

Revenue Recognition

The Company's revenue is derived primarily from providing services under contractual agreements. The Company recognizes revenue in accordance with ASC Topic No. 606, *Revenue from Contracts with Customers* ("ASC 606") which was adopted on January 1, 2018.

According to ASC 606, the Company recognizes revenue based on the following criteria:

- Identification of a contract or contracts, with a customer.
- Identification of the performance obligations in the contract.
- Determination of contract price.
- Allocation of transaction price to the performance obligation.
- Recognition of revenue when, or as, performance obligation is satisfied.

The Company used a practical expedient available under ASC 606-10-65-1(f)4 that permits it to consider the aggregate effect of all contract modifications that occurred before the beginning of the earliest period presented when identifying satisfied and unsatisfied performance obligations, transaction price, and allocating the transaction price to the satisfied and unsatisfied performance obligations.

The Company has elected to treat shipping and handling activities as cost of sales. Additionally, the Company has elected to record revenue net of sales and other similar taxes.

Concentration of Credit Risk

Financial instruments that potentially expose the Company to concentrations of risk consist primarily of cash and cash equivalents which are generally not collateralized. The Company's policy is to place its cash and cash equivalents with high quality financial institutions, in order to limit the amount of credit exposure. Accounts at each institution are insured by the Federal Deposit Insurance Corporation ("**FDIC**"), up to $250,000. At June 30, 2021 and December 31, 2020, the Company had no amounts in excess of the FDIC insurance limit.

Fair Value of Financial Instruments and Fair Value Measurements

ASC 820, "*Fair Value Measurements and Disclosures",* requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. ASC 820 establishes a fair value hierarchy based on the level of independent, objective evidence surrounding the inputs used to measure fair value. A financial instrument's categorization within the fair value hierarchy is based upon the lowest level of input that is significant to the fair value measurement. ASC 820 prioritizes the inputs into three levels that may be used to measure fair value:

Level 1 applies to assets or liabilities for which there are quoted prices in active markets for identical assets or liabilities.

Level 2 applies to assets or liabilities for which there are inputs other than quoted prices that are observable for the asset or liability such as quoted prices for similar assets or liabilities in active markets; quoted prices for identical assets or liabilities in markets with insufficient volume or infrequent transactions (less active markets); or model-derived valuations in which significant inputs are observable or can be derived principally from, or corroborated by, observable market data. If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 applies to assets or liabilities for which there are unobservable inputs to the valuation methodology that are significant to the measurement of the fair value of the assets or liabilities.

The Company's condensed consolidated financial instruments consist of cash and cash equivalents, prepaid expenses, accounts payable, accrued liabilities, notes payable and related parties payable. The Company believes that the recorded values of all the financial instruments approximate their current fair values because of their nature and respective maturity dates or durations.

Income Taxes

The Company accounts for income taxes using the asset and liability method in accordance with ASC 740, "*Income Taxes"*. The asset and liability method provide that deferred tax assets and liabilities are recognized for the expected future tax consequences of temporary differences between the financial reporting and tax basis of assets and liabilities, and for operating loss and tax credit carry forwards. Deferred tax assets and liabilities are measured using the currently enacted tax rates and laws. The Company records a valuation allowance to reduce deferred tax assets to the amount that is believed more likely than not to be realized.

The Company follows the provisions of ASC 740-10, "*Accounting for Uncertain Income Tax Positions*." When tax returns are filed, it is highly certain that some positions taken would be sustained upon examination by the taxing authorities, while others are subject to uncertainty about the merits of the position taken or the amount of the position that would be ultimately sustained. In accordance with the guidance of ASC 740-10, the benefit of a tax position is recognized in the financial statements in the period during which, based on all available evidence, management believes it is more likely than not that the position will be sustained upon examination, including the resolution of appeals or litigation processes, if any. Tax positions taken are not offset or aggregated with other positions. Tax positions that meet the more-likely-than-not recognition threshold are measured as the largest amount of tax benefit that is more than 50 percent likely of being realized upon settlement with the applicable taxing authority. The portion of the benefits associated with tax positions taken that exceeds the amount measured as described above should be reflected as a liability for unrecognized tax benefits in the accompanying consolidated balance sheets along with any associated interest and penalties that would be payable to the taxing authorities upon examination.

Convertible Debt and Convertible Preferred Stock

When the Company issues convertible debt or convertible preferred stock, it first evaluates the balance sheet classification of the convertible instrument in its entirety to determine whether the instrument should be classified as a liability under ASC 480, *Distinguishing Liabilities from Equity*, and second whether the conversion feature should be accounted for separately from the host instrument. A conversion feature of a convertible debt instrument or certain convertible preferred stock would be separated from the convertible instrument and classified as a derivative liability if the conversion feature, were it a standalone instrument, meets the definition of an "embedded derivative" in ASC 815, *Derivatives and Hedging*. Generally, characteristics that require derivative treatment include, among others, when the conversion feature is not indexed to the Company's equity, as defined in ASC 815-40, or when it must be settled either in cash or by issuing stock that is readily convertible to cash. When a conversion feature meets the definition of an embedded derivative, it would be separated from the host instrument and classified as a derivative liability carried on the consolidated balance sheet at fair value, with any changes in its fair value recognized currently in the consolidated statements of operations.
If a conversion feature does not meet the conditions to be separated and accounted for as an embedded derivative liability, the Company then determines whether the conversion feature is "beneficial". A conversion feature would be considered beneficial if the conversion feature is "in the money" when the host instrument is issued or, under certain circumstances, later. If convertible debt contains a beneficial conversion feature ("**BCF**"), the amount of the amount of the proceeds allocated to the BCF reduces the balance of the convertible debt, creating a discount which is amortized over the debt's term to interest expense in the consolidated statements of operations.

When a convertible preferred stock contains a BCF, after allocating the proceeds to the BCF, the resulting discount is either amortized over the period beginning when the convertible preferred stock is issued up to the earliest date the conversion feature may be exercised, or if the convertible preferred stock is immediately exercisable, the discount is fully amortized at the date of issuance. The amortization is recorded similar to a dividend.

Convertible debt is accounted for under the ASC 470-20, *Debt – Debt with Conversion and Other Options.*

Recent Accounting Pronouncements

In December 2019, the Financial Accounting Standards Board issued Accounting Standards Update ("**ASU**") ASU No. 2019-12, *Income Taxes (Topic 740)*, Simplifying the Accounting for Income Taxes, which is intended to simplify various aspects related to accounting for income taxes. ASU 2019-12 removes certain exceptions to the general principles in Topic 740 and also clarifies and amends existing guidance to improve consistent application. This guidance is effective for fiscal years, and interim periods within those fiscal years, beginning after December 15, 2021, and interim periods within fiscal years beginning after December 15, 2022, with early adoption permitted. The Company is currently evaluating the impact of this guidance on its consolidated financial statements.

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, which simplifies accounting for convertible instruments by removing major separation models required under current GAAP. The ASU also removes certain settlement conditions that are required for equity contracts to qualify for the derivative scope exception and simplifies the diluted earnings per share calculation in certain areas. The amendments in this ASU are effective for annual and interim periods beginning after December 15, 2023, although early adoption is permitted. The Company is in the process of evaluating the impact of this new guidance on its financial statements.

Other accounting standards that have been issued or proposed by FASB and do not require adoption until a future date are not expected to have a material impact on the consolidated financial statements upon adoption. The Company does not discuss recent pronouncements that are not anticipated to have an impact on or are unrelated to its financial condition, results of operations, cash flows or disclosures.

INTANGIBLE ASSETS

	6 Months Ended Jun. 30, 2021

Goodwill and Intangible Assets Disclosure [Abstract]

INTANGIBLE ASSETS

NOTE 3 - INTANGIBLE ASSETS

The Company's intangible assets comprise of intellectual property revolving around their field tests, sensor integrations, and board designs. Intangible assets, net of amortization at June 30, 2021 and December 31, 2020 amounted to $323,038 and $347,856, respectively.

	June 30, 2021	December 31, 2020
Intangible Assets	$ 495,000	$ 495,000
Accumulated amortization	(171,962)	(147,144)
Intangible Assets, net	$ 323,038	$ 347,856

At June 30, 2021 and December 31, 2020, respectively, the Company determined that none of its intangible assets were impaired. Amortizable intangible assets are amortized using the straight-line method over their estimated useful lives of ten years. Amortization expense of finite-lived intangibles was $12,341 and $12,341 for the three months ended June 30, 2021 and 2020, and $24,818 and $24,682 for the six months ended June 30, 2021 and 2020, respectively.

The following table summarizes the Company's estimated future amortization expense of intangible assets with finite lives as of December 31:

	Amortization expense
2021	$ 24,954
2022	49,500
2023	49,500
2024	49,500
2025	49,500
Thereafter	100,084
Total	$ 323,038

COMMITMENTS AND CONTINGENCIES	6 Months Ended Jun. 30, 2021
Commitments and Contingencies Disclosure [Abstract]	
COMMITMENTS AND CONTINGENCIES	**NOTE 4 - COMMITMENTS AND CONTINGENCIES**

In prior years, the Company entered into consulting agreements with one director, three executive officers, and one engineer of the Company, which include commitments to issue shares of the Company's common stock from the Company's Stock Incentive Plans. Two agreements have been terminated and shares have been issued in conjunction with the related separation agreements, but the vested shares related to the remaining consulting agreements with the three executive officers have not yet been issued in full, and therefore, remain a liability. According to the remaining three agreements, 1,319,000 shares vested in 2019, 2,400,000 shares vested in 2020, 2,400,000 shares of common stock have vested as of June 30, 2021, and $1,200,000 remain unvested as of June 30, 2021. The shares vest annually on the anniversary date of the agreements.

In the event that the agreement is terminated by either party pursuant to the terms of the agreement, all unvested shares which have been earned shall vest on a pro-rata basis as of the effective date of the termination of the agreement and all unearned, unvested shares shall be terminated.

The value of the shares was assigned at fair market value on the effective date of the agreement and the pro-rata number of shares earned was calculated and amortized at the end of each reporting period. The Company has accrued $301,740 and $730,836 in shares payable in conjunction with these agreements as of June 30, 2021 and December 31, 2020, respectively. A summary of these agreements is as follows.

On March 11, 2019, the Company's Board of Directors approved the Consulting Agreement dated effective June 1, 2018 with its CEO. The term of the agreement is for three years beginning as of the effective date, unless terminated earlier pursuant to the agreement and is automatically renewable for one-year terms upon the consent of the parties. The services to be provided by the CEO pursuant to the agreement are those customary for the position in which the CEO is serving. As of the effective date, the Company shall issue to the CEO an aggregate of 3,060,000 shares of the Company's common stock which vest as follows:

1. 560,000 shares on the first-year anniversary of the effective date;

2. 1,000,000 shares on the second-year anniversary of the effective date; and

3. 1,500,000 shares on the third-year anniversary of the effective date.

The shares are issued under the 2019 Stock Incentive Plan. Vesting of the shares is subject to acceleration of vesting upon the occurrence of certain events such as a Change of Control (as defined in the agreement) or the listing of the Company's common stock on a senior exchange. As of June 30, 2021 and December 31, 2020, 3,060,000 shares and 1,560,000 shares had vested, respectively.

On June 11, 2020, the Company entered into a Debt Forgiveness Agreement with the CEO, pursuant to which the CEO forgave $185,000 of accrued and unpaid consulting fees owed to him pursuant to his consulting agreement with the Company. On June 12, 2020, the Company entered into an amendment effective January 1, 2020 to the Consulting Agreement with the CEO. The amendment stated that from January 1, 2020 until April 23, 2020, the Consultant shall be paid an hourly wage of $12.75 per hour for services performed. From April 24, 2020 onward, the Consultant shall be paid an hourly wage of $48.08 an hour for services performed. Fees may accrue at the discretion of management. At any time, the Consultant shall have the right to convert any accrued and unpaid fees into shares of Common Stock of the Company. The conversion price shall equal 90% multiplied by the market price (representing a discount rate of 10%). As of June 30, 2021 and December 31, 2020, the Company recorded $141,415 and $138,602 in salaries payable to the CEO.

On March 11, 2019, the Company's Board of Directors approved the Consulting Agreement dated effective October 1, 2018 with its COO. The term of the agreement is for three years beginning as of the effective date, unless terminated earlier pursuant to the agreement and is automatically renewable for one-year terms upon the consent of the parties. The services to be provided by the COO pursuant to the agreement are those customary for the position in which the COO is serving. As of the effective date, the Company shall issue to the COO an aggregate of 2,409,000 shares of the Company's common stock which vest as follows:

1. 409,000 shares on the first-year anniversary of the effective date;

2. 800,000 shares on the second-year anniversary of the effective date; and

3. 1,200,000 shares on the third-year anniversary of the effective date.

The shares are issued under the 2017 Stock Incentive Plan. Vesting of the shares is subject to acceleration of vesting upon the occurrence of certain events such as a Change of Control (as defined in the agreement) or the listing of the Company's common stock on a senior exchange. As of June 30, 2021 and December 31, 2020, 1,209,000 shares and 1,209,000 shares had vested respectively.

On June 11, 2020, the Company entered into a Debt Forgiveness Agreement with the COO, pursuant to which the COO forgave $103,250 of accrued and unpaid consulting fees owed to her pursuant to her consulting agreement with the Company. On June 12, 2020, the Company entered into an amendment effective January 1, 2020 to the Consulting Agreement with the COO. The amendment stated that from January 1, 2020 until April 23, 2020, the Consultant shall be paid an hourly wage of $12.75 per hour for services performed. From April 24, 2020 onward, the Consultant shall be paid an hourly wage of $48.08 an hour for services performed. Fees may accrue at the discretion of management. At any time, the Consultant shall have the right to convert any accrued and unpaid fees into shares of Common Stock of the Company. The conversion price shall equal 90% multiplied by the market price (representing a discount rate of 10%). As of June 30, 2021 and December 31, 2020, the Company recorded $126,337 and $139,078 in salaries payable to the COO.

On March 11, 2019, the Company's Board of Directors approved the Amended and Restated Consulting Agreement dated effective April 1, 2018 with its CTO. The term of the agreement is for three years beginning as of the effective date, unless terminated earlier pursuant to the agreement and is automatically renewable for one-year terms upon the consent of the parties. The services to be provided by the CTO pursuant to the agreement are those customary for the position in which the CTO is serving. As of the effective date, the Company shall issue to the CTO an aggregate of 1,800,000 shares of the Company's common stock which vest as follows:

1. 300,000 shares on the first-year anniversary of the effective date;

2. 600,000 shares on the second-year anniversary of the effective date; and

3. 900,000 shares on the third-year anniversary of the effective date.

On April 1, 2021, the Company and CTO mutually agreed to terminate the Amended and Restated Consulting Agreement. The Company and CTO agreed to settle for 843,288 shares of common stock for past services which were valued at the fair value of $270,493. As of June 30, 2021 and December 31, 2020, 0 shares and 900,000 shares had vested, respectively.

On June 11, 2020, the Company entered into a Debt Forgiveness Agreement with the CTO pursuant to which the CTO forgave $82,475 of accrued and unpaid consulting fees owed to him pursuant to his consulting agreement with the Company. On June 12, 2020, the Company entered into an amendment effective January 1, 2020 to the Consulting Agreement with the CTO. The amendment stated that from January 1, 2020 until April 23, 2020, the Consultant shall be paid an hourly wage of $12.75 per hour for services performed. From April 24, 2020 onward, the Consultant shall be paid an hourly wage of $48.08 an hour for services performed. Fees may accrue at the discretion of management. At any time, the Consultant shall have the right to convert any accrued and unpaid fees into shares of Common Stock of the Company. The conversion price shall equal 90% multiplied by the market price (representing a discount rate of 10%). As of June 30, 2021 and December 31, 2020, the Company recorded $0 and $129,590 in salaries payable to the CTO.

CONVERTIBLE NOTES PAYABLE	6 Months Ended
	Jun. 30, 2021

Debt Disclosure [Abstract]

CONVERTIBLE NOTES PAYABLE

NOTE 5 - CONVERTIBLE NOTES PAYABLE

The following table summarizes the outstanding balance of convertible notes payable, interest and conversion rates as of June 30, 2021 and December 31, 2020, respectively.

	June 30, 2021	December 31, 2020
A. Convertible note payable to an investor with interest at 12% per annum, convertible at any time into shares of common stock at $0.01 per share. Interest is payable quarterly with the balance of principal and interest due on maturity on March 1, 2022. The note is secured by substantially all the assets of the Company.	$ 375,000	$ 600,000
B. Convertible note payable to an investor with interest at 5% per annum, convertible at any time into shares of common stock at $0.00084 per share. Interest is payable annually with the balance of principal and interest due on maturity on March 1, 2022. The note is secured by substantially all the assets of the Company.	55,000	55,000
C. Convertible note payable to an investor with interest at 12% per annum. On February 3, 2021, the investor settled the note and accrued interest, in exchange of common stock of the Company.	–	50,000
D. Convertible note payable to an investor with interest at 12% per annum. $10,000 of the principal is currently convertible into shares of common stock at $0.01 per share, with remaining principal and interest convertible into shares of common stock at $0.01 per share. Interest is payable quarterly with the balance of principal and interest due on maturity on March 1, 2022. The note is secured by substantially all the assets of the Company.	50,000	60,000
E. Convertible note payable to a related party with interest at 12% per annum, convertible at any time into shares of common stock at $0.00084 per share. Interest is payable quarterly with the balance of principal and interest due on maturity on August 2, 2022. The note is secured by substantially all the assets of the Company.	125,000	125,000
F. Convertible note payable to an investor with interest at 10% per annum, convertible at any time into shares of common stock at $0.01 per share. Principal and interest due on maturity on October 29, 2021.	33,167	100,000
G. Convertible note payable to an investor with interest at 10% per annum, convertible at any time into shares of common stock at $0.0099 per share. Note was issued as payment for future fees to be incurred under the related Equity Financing	75,000	75,000

Agreement. Principal and interest due on maturity on October 29, 2021.		
	713,167	1,065,000
Less unamortized discount	(284,376)	(111,781)
Net balance	428,791	953,219
Less current portion	(428,791)	(953,219)
	$ –	$ –

A. <u>January 18, 2018 Convertible Note and Warrants ("Note A")</u>

On January 28, 2021, the noteholder of Note A agreed to extend the maturity date of the Senior Secured Convertible Promissory Note to March 1, 2022, in exchange for the reduction of the conversion price to $0.01 per share, and all prior Events of Default (as defined in the Note A) including penalties of $100,000 were waived, and all future Events of Default (as defined in the Note A) pertaining to the future payment of interest were waived through maturity. The Company recorded $100,000 as extinguishment of debt in its statements of operations for the six months ended June 30, 2021. The Company recorded $300,000 as the beneficial conversion feature discount on note payable of $500,000 on January 28, 2021.

On February 4, 2021, the noteholder A converted the principal balance of $50,000 of its convertible promissory note into 5,000,000 shares of common stock of the Company (Note 9). On April 15, 2021, the noteholder A converted the principal balance of $75,000 of its convertible promissory note into 7,500,000 shares of common stock of the Company (Note 9).

The Company amortized the beneficial conversion feature discount to interest expense of $70,743 and $2,999 for the three months ended June 30, 2021 and 2020, and $117,594 and $5,998 for the six months ended June 30, 2021 and 2020, respectively. The unamortized discount totaled $184,383 and $1,978 at June 30, 2021 and December 31, 2020, respectively. In addition, the Company recorded interest expense of $11,589 and $17,951 for the three months ended June 30, 2021 and 2020, and $26,630 and $34,406 for the six months ended June 30, 2021 and 2020, respectively. Accrued interest payable on Note A was $112,455 and $85,824 as of June 30, 2021 and December 31, 2020, respectively.

The principal balance payable on Note A amounted to $375,000 and $600,000 on June 30, 2021 and December 31, 2020, respectively.

B. <u>January 2019 Convertible Note and Warrants ("Note B")</u>

The Company recorded interest expense of $686 and $686 on Note B for the three months ended June 30, 2021 and 2020, and $1,364 and $1,372 for the six months ended June 30, 2021 and 2020, respectively. Accrued interest payable on Note B was $6,705 and $5,342 as of June 30, 2021 and December 31, 2020, respectively. The principal balance payable on Note B amounted to $55,000 and $55,000 on June 30, 2021 and December 31, 2020, respectively. The Note B matures on March 1, 2022.

C. <u>March 2019 Convertible Note and Warrants (Note C")</u>

On January 28, 2021, the noteholder of Note C agreed to extend the maturity date of the Senior Secured Convertible Promissory Note to March 1, 2022 in exchange for the reduction of the conversion price to $0.01 per share, and all prior Events of Default (as defined in the Note C) including penalties of $10,000 were waived, and all future Events of Default (as defined in the Note C) pertaining to the future payment of interest were waived through maturity. The Company recorded $10,000 as extinguishment of debt in its statements of operations for the six months ended June 30, 2021. The Company recorded $30,000 as debt discount on note payable and amortized it to interest expense since the Note was converted into common stock of the Company immediately. The Company amortized the discount to interest expense of $0 and $315 for the three months ended June 30, 2021 and 2020, and $30,000 and $1,019 for the six months ended

June 30, 2021 and 2020, respectively. The unamortized discount was $0 and $0 at June 30, 2021 and December 31, 2020, respectively. In addition, the Company recorded interest expense of $0 and $1,795 for the three months ended June 30, 2021 and 2020, and $460 and $3,440 for the six months ended June 30, 2021 and 2020, respectively. Accrued interest payable on Note C was $0 and $6,050 at June 30, 2021 and December 31, 2020, respectively.

On January 28, 2021, the noteholder of Note C converted the principal balance of $40,000 of its convertible promissory note and $6,510 of accrued interest, into 4,650,978 shares of common stock of the Company (Note 9). The principal balance payable on Note C amounted to $0 and $50,000 on June 30, 2021 and December 31, 2020, respectively.

D. March 2019 Convertible Note and Warrants ("Note D")

On January 28, 2021, the noteholder of Note D agreed to extend the maturity date of the Senior Secured Convertible Promissory Note to March 1, 2022 in exchange for the reduction of the conversion price to $0.01 per share, and all prior Events of Default (as defined in the Note D) including penalties of $10,000 were waived, and all future Events of Default (as defined in the Note D) pertaining to the future payment of interest were waived through maturity. The Company recorded $10,000 as extinguishment of debt in its statements of operations for the six months ended June 30, 2021. The Company recorded $30,000 as the beneficial conversion feature discount on note payable of $50,000 on January 28, 2021. The Company amortized the beneficial conversion feature discount to interest expense of $6,877 and $315 for the three months ended June 30, 2021 and 2020, and $11,562 and $1,019 for the six months ended June 30, 2021 and 2020, respectively. The unamortized discount was $18,438 and $0 at June 30, 2021 and December 31, 2020, respectively. In addition, the Company recorded interest expense of $1,496 and $1,795 for the three months ended June 30, 2021 and 2020, and $3,091 and $3,440 for the six months ended June 30, 2021 and 2020, respectively. Accrued interest payable on Note D was $11,673 and $8,582 as of June 30, 2021 and December 31, 2020, respectively. The principal balance payable on Note D amounted to $50,000 and $60,000 on June 30, 2021 and December 31, 2020, respectively.

E. August 2019 Convertible Note and Warrants ("Note E")

On August 2, 2021, the noteholder of Note E agreed to extend the maturity date of the Senior Secured Convertible Promissory Note to August 2, 2022. All other terms and conditions of the Note E remain the same. The Company amortized the debt discount on Note E to interest expense of $13,064 and $13,064 for the three months ended June 30, 2021 and 2020, and $28,249 and $26,128 for the six months ended June 30, 2021 and 2020, respectively. The unamortized discount was $20,896 and $34,104 at June 30, 2021 and December 31, 2020, respectively. The Company recorded interest expense of $3,740 and $3,740 on Note E for the three months ended June 30, 2021 and 2020, and $7,439 and $7,480 for the six months ended June 30, 2021 and 2020, respectively. Accrued interest payable on Note E was $26,128 and $18,690 as of June 30, 2021 and December 31, 2020, respectively. The principal balance payable on Note E amounted to $125,000 and $125,000 on June 30, 2021 and December 31, 2020, respectively. The maturity date of the Note E is August 2, 2021.

F. July 2020 Equity Financing Arrangement ("Note F")

On February 1, 2021, the noteholder of Note F converted the principal balance of $66,833 of its convertible promissory note and $5,177 of accrued interest into 7,200,000 shares of common stock of the Company (Note 9). The Company recorded interest expense of $827 and $0 for the three months ended June 30, 2021 and 2020, and $2,231 and $0 for the six months ended June 30, 2021 and 2020, respectively. Accrued interest payable on Note G was $40 and $2,986 as of June 30, 2021 and December 31, 2020, respectively. The principal balance payable on Note F amounted to $33,167 and $100,000 on June 30, 2021 and December 31, 2020, respectively. The noteholder of Note F agreed to extend the maturity date of the note from April 29, 2021 to October 29, 2021.

G . July 2020 Equity Financing Arrangement ("Note G")

In connection with entering into the Equity Financing Agreement, on July 29, 2020, the Company issued to the investor a Convertible Promissory Note in the principal amount of $75,000 ("**Note**

G”). No proceeds were received for this note as it was issued to offset future transaction costs related to any future issuances of equity under the agreement. As a result, the amount has been capitalized as deferred offering costs in the accompanying balance sheet and will be offset against any future proceeds received under the agreement.

The Company recorded interest expense of $1,870 and $0 for the three months ended June 30, 2021 and 2020, and $3,719 and $0 for the six months ended June 30, 2021 and 2020, respectively. Accrued interest amounted to $5,959 and $2,240 at June 30, 2021 and December 31, 2020, respectively. The principal balance payable of Note G amounted to $75,000 at June 30, 2021 and December 31, 2020, respectively. The noteholder of Note G agreed to extend the maturity date of the note from April 29, 2021 to October 29, 2021.

EARNINGS (LOSS) PER SHARE	6 Months Ended Jun. 30, 2021
Earnings Per Share [Abstract]	
EARNINGS (LOSS) PER SHARE	

NOTE 6 - EARNINGS (LOSS) PER SHARE

The following table sets forth the computation of basic and diluted net loss per share of common stock for the three months and six months ended June 30, 2021 and 2020:

	Three Months ended June 30,	
	2021	2020
Net loss attributable to common stockholders (basic)	$ (291,767)	$ (384,668)
Shares used to compute net loss per common share, basic and diluted	193,513,228	71,927,594
Net loss per share attributable to common stockholders, basic and diluted	$ (0.00)	$ (0.01)

	Six Months ended June 30,	
	2021	2020
Net loss attributable to common stockholders (basic)	$ (486,778)	$ (1,174,138)
Shares used to compute net loss per common share, basic and diluted	177,051,217	78,478,730
Net loss per share attributable to common stockholders, basic and diluted	$ (0.00)	$ (0.01)

Basic net loss per share is calculated by dividing net loss by the weighted-average number of common shares outstanding during the period. Diluted net loss per share is computed by dividing net loss by the weighted-average number of common shares and common share equivalents outstanding for the period. Common stock equivalents are only included when their effect is dilutive. The Company's potentially dilutive securities which include stock options, convertible debt, convertible preferred stock and common stock warrants have been excluded from the computation of diluted net loss per share as they would be anti-dilutive. For all periods presented, there is no difference in the number of shares used to compute basic and diluted shares outstanding due to the Company's net loss position.

The following outstanding common stock equivalents have been excluded from diluted net loss per common share for the six months ended June 30, 2021 and 2020, respectively, because their inclusion would be anti-dilutive:

	As of June 30,	
	2021	2020
Warrants to purchase common stock	2,868,397	2,868,397
Potentially issuable shares related to convertible notes payable	323,375,689	42,402,856
Potentially issuable vested shares to directors and officers	1,209,000	2,869,000
Potentially issuable unvested shares to officers	1,200,000	4,400,000
Potentially issuable vested shares to a consultant	150,000	–
Potentially issuance unvested shares to a consultant	300,000	–
Total anti-dilutive common stock equivalents	329,103,086	52,540,253

PAYCHECK PROTECTION PROGRAM LOAN	6 Months Ended
	Jun. 30, 2021
Paycheck Protection Program Loan	
PAYCHECK PROTECTION PROGRAM LOAN	**NOTE 7 - PAYCHECK PROTECTION PROGRAM LOAN** The Company applied for and received funding from the Payroll Protection Program (the "**PPP Loan**") in the amount of $36,700 under the Coronavirus Aid, Relief and Economic Security Act (the "**CARES Act**"). The PPP Loan matures on April 23, 2022 and bears interest at a rate of 1.0% per annum. Monthly amortized principal and interest payments are deferred for six months after the date of disbursement (subject to further deferral pursuant to the terms of the Paycheck Protection Flexibility Act of 2020). The Promissory Note contains events of default and other provisions customary for a loan of this type. The Paycheck Protection Program provides that the use of PPP Loan amount shall be limited to certain qualifying expenses and may be partially or wholly forgiven in accordance with the requirements set forth in the CARES Act. The Company recorded the PPP Loan of $36,700 as a current liability on its Balance Sheet at June 30, 2021 and December 31, 2020, respectively.

RELATED PARTIES	6 Months Ended Jun. 30, 2021
Related Party Transactions [Abstract]	
RELATED PARTIES	**NOTE 8 - RELATED PARTIES** At June 30, 2021 and December 31, 2020, respectively, the amount due to two stockholders was $1,000 relating to depositing funds for opening bank accounts for the Company. The Company executed an operating lease to rent its current office facility from a stockholder on a month-to-month basis at a monthly rent of $250 starting January 1, 2020. The Company recorded rent expense of $750 and $750 for the three months ended June 30, 2021 and 2020, and $1,500 and $1,500 for the six months ended June 30, 2021 and 2020, respectively. The Company has recorded $1,000 and $18,000 of rent payable to the stockholder in accounts payable as of June 30, 2021 and December 31, 2020, respectively. The Company awarded shares payable to officers and a director valued at $110,361 and $181,227 for the three months ended June 30, 2021 and 2020, and $289,597 and $362,454 for the six months ended June 30, 2021 and 2020, respectively, pursuant to the terms of an exchange agreement (Note 4). Shares payable as compensation to officers and a director amounted to $299,940 and $730,836 at June 30, 2021 and December 31, 2020, respectively. Shares payable compensation of $702,986 was converted into 2,343,288 shares of common stock for the six months ended June 30, 2021 (Note 9).

STOCKHOLDERS' EQUITY	6 Months Ended Jun. 30, 2021
Equity [Abstract]	
STOCKHOLDERS' EQUITY	**NOTE 9 - STOCKHOLDERS' EQUITY**

On January 4, 2021, pursuant to the authorization and approval previously provided by the stockholders, the Company filed a Certificate of Amendment to its Articles of Incorporation with the Secretary of State of Nevada to increase its authorized shares of common stock, $0.001 par value per share, from 190,000,000 shares to 1,000,000,000 shares, which filing became effective on January 18, 2021. The Company has authorized 10,000,000 shares of $0.001 par value preferred stock.

Common Stock

Holders of shares of common stock are entitled to one vote for each share on all matters to be voted on by the stockholders. Holders of common stock do not have cumulative voting rights. Holders of common stock are entitled to share ratably in dividends, if any, as may be declared from time to time by the Board of Directors in its discretion from funds legally available, therefore. In the event of liquidation, dissolution, or winding up of the Company, the holders of common stock are entitled to share pro rata in all assets remaining after payment in full of all liabilities. All of the outstanding shares of common stock are fully paid and non-assessable. Holders of common stock have no preemptive rights to purchase the Company's common stock. There are no conversion or redemption rights or sinking fund provisions with respect to the common stock.

On January 28, 2021, the noteholder of Note C converted the principal balance of $40,000 of its convertible promissory note and $6,510 of accrued interest, into 4,650,978 shares of common stock of the Company (Note 5).

On February 1, 2021, the noteholder of Note F converted the principal balance of $66,833 of its convertible promissory note and $5,177 of accrued interest into 7,200,000 shares of common stock of the Company (Note 5).
On February 4, 2021, the noteholder of Note A converted the principal balance of $50,000 of its convertible promissory note into 5,000,000 shares of common stock of the Company (Note 5).

On February 24, 2021, the Company entered into a Common Stock Purchase Agreement with an investor pursuant to which the investor agreed to purchase up to $5,000,000 of the Company's registered common stock at $0.015 per share. Pursuant to the Agreement, purchases may be made by the Company during the Commitment Period (as defined in the Agreement) through the submission of a purchase notice to the investor no sooner than ten business days after the preceding closing. No purchase notice can be made in an amount less than $10,000 or greater than $500,000 or greater than two times the average of the daily trading dollar volume for the Company's common stock during the ten business days preceding the purchase date. Each purchase notice is limited to the investor beneficially owning no more than 4.99% of the total outstanding common stock of the Company at any given time. There are certain conditions precedent to each purchase including, among others, an effective registration statement in place and the VWAP of the closing price of the Company's common stock greater than $0.0175 for the Company's common stock during the five business days prior to the closing. On February 26, 2021, March 16, 2021 and April 14, 2021, the investor purchased 8,000,000 shares, 8,400,000 shares and 8,900,000 shares of common stock for a cash consideration of $120,000, $126,000 and $133,500, respectively.

On April 1, 2021, the Company's Chief Technology Officer resigned from his employment with the Company. In settlement of the Company's total obligations with the officer upon separation, the Company issued 843,288 shares of its common stock valued at $252,986 as award shares payable pursuant to the Stock Incentive Plan for services performed (Note 8).

On April 15, 2021, the noteholder of Note A converted the principal balance of $75,000 of its convertible promissory note into 7,500,000 shares of common stock of the Company (Note 5).

On May 20, 2021, the Company issued to a consultant for services rendered, pursuant to a consulting agreement, 500,000 shares of common stock valued at the fair market price on the date of issuance of $7,800.

On May 20, 2021, the Company issued to a consultant for services, pursuant to a consulting agreement, 50,000 shares of common stock valued at the fair market price on the date of issuance of $900.

On June 15, 2021, the Company issued 1,500,000 shares of common stock valued at $450,000 to Company's Chief Executive Officer in satisfaction of accrued shares payable compensation (Note 8).

As a result of all common stock issuances, the Company recorded 197,654,396 shares and 145,110,130 shares of common stock issued and outstanding at June 30, 2021 and December 31, 2020, respectively.

Stock Incentive Plans

On December 14, 2017, the Board of Directors of the Company approved the 2017 Stock Incentive Plan (the "**2017 Plan**"). Awards may be made under the 2017 Plan for up to 4,500,000 shares of common stock of the Company. All of the Company's employees, officers and directors, as well as consultants and advisors to the Company are eligible to be granted awards under the 2017 Plan. No awards can be granted under the 2017 Plan after the expiration of 10 years from the plan approval but awards previously granted may extend beyond that date. Awards may consist of both incentive and non-statutory options, restricted stock units, stock appreciation rights, and restricted stock awards.

On March 11, 2019, the Board of Directors of the Company approved the 2019 Stock Incentive Plan (the "**Plan**"). Awards may be made under the Plan for up to 5,000,000 shares of common stock of the Company. All of the Company's employees, officers and directors, as well as consultants and advisors to the Company are eligible to be granted awards under the Plan. No awards can be granted under the Plan after the expiration of 10 years from the plan approval but awards previously granted may extend beyond that date. Awards may consist of both incentive and non-statutory options, restricted stock units, stock appreciation rights, and restricted stock awards. Shares earned and issued related to the consulting agreements are issued under the 2017 Stock Incentive Plan and the 2019 Stock Incentive Plan (Note 4). Vesting of the shares is subject to acceleration of vesting upon the occurrence of certain events such as a Change of Control (as defined in the agreement) or the listing of the Company's common stock on a senior exchange.

A summary of the status of the Company's non-vested shares as of June 30, 2021 and 2020, and changes during the six months period then ended, is presented below:

	Non-vested Shares of Common Stock	**Weighted Average Fair Value**
Balance at December 31, 2019	6,000,000	$ 0.30
Awarded	–	–
Vested	(1,600,000)	$ 0.30
Forfeited	–	–
Balance at June 30, 2020	4,400,000	$ 0.30
Balance at December 31, 2020	3,600,000	$ 0.30
Awarded	–	–
Vested	(2,400,000)	$ 0.30

Forfeited	–		–
Balance at June 30, 2021	1,200,000	$	0.30

Preferred Stock

Series A Supervoting Convertible Preferred Stock
On July 2, 2020, the Board of Directors of the Company authorized the issuance of 15,600 shares of preferred stock, $0.001 par value per share, designated as Series A Supervoting Convertible Preferred Stock.

Dividends: Initially, there will be no dividends due or payable on the Series A Supervoting Preferred Stock. Any future terms with respect to dividends shall be determined by the Board consistent with the Company's Articles of Incorporation.

Liquidation and Redemption Rights: Upon the occurrence of a Liquidation Event (as defined on the Certificate of Designation), the holders of Series A Supervoting Preferred Stock are entitled to receive net assets on a pro-rata basis. Each holder of Series A Supervoting Preferred Stock is entitled to receive ratably any dividends declared by the Board, if any, out of funds legally available for the payment of dividends. Liquidation Event means (i) the liquidation, dissolution or winding-up, whether voluntary or involuntary, of the corporation, (ii) the purchase or redemption by the corporation of the shares of any class of stock or the merger or consolidation of the corporation with or into any other corporation or corporations, or (iii) the sale, license or lease of all or substantially all, or any material part of, the Company's assets.

Conversion: Each holder of Series A Supervoting Preferred Stock may voluntarily convert its shares into shares of common stock of the Corporation at a rate of 1:100 (as may be adjusted for any combinations or splits with respect to such shares).

Rank: All shares of the Series A Supervoting Preferred Stock shall rank senior to the Company's (A) common stock, par value $0.001 per share, and any other class or series of capital stock of the Company hereafter created.

Voting Rights:

A. If at least one share of Series A Super Voting Preferred Stock is issued and outstanding, then the total aggregate issued shares of Series A Super Voting Preferred Stock at any given time, regardless of their number, shall have voting rights equal to 20 times the sum of: i) the total number of shares of Common stock which are issued and outstanding at the time of voting, plus ii) the total number of shares of all Series of Preferred stocks which are issued and outstanding at the time of voting.

B. Each individual share of Series A Super Voting Preferred Stock shall have the voting rights equal to:

twenty times the sum of: {all shares of Common stock issued and outstanding at the time of voting + all shares of Series A and any newly designated Preferred stock issued and outstanding at the time of voting}

Divided by:

the number of shares of Series A Super Voting Preferred Stock issued and outstanding at the time of voting

With respect to all matters upon which stockholders are entitled to vote or to which stockholders are entitled to give consent, the holders of the outstanding shares of Series A Super Voting Preferred Stock shall vote together with the holders of Common Stock without regard to class, except as to those matters on which separate class voting is required by applicable law or the Articles of Incorporation or Bylaws.

The Company did not issue any Series A Supervoting Convertible Preferred Stock during the six months ended June 30, 2021. The Company had 25,845 shares of Series A Supervoting Convertible Preferred Stock issued and outstanding at June 30, 2021 and December 31, 2020, respectively.

Series B Convertible Preferred Stock Equity Financing

On November 16, 2020, the Board of Directors of the Company authorized the issuance of up to 600 shares of preferred stock, $0.001 par value per share, designated as Series B Convertible Preferred Stock. Each share of Preferred Stock has a par value of $0.001 per share and a stated value of $1,200, subject to increase set forth in the Certificate of Designation.

Dividends: Each share of Series B Convertible Preferred Stock shall be entitled to receive, and the Company shall pay, cumulative dividends of 12% per annum, payable quarterly, beginning on the Original Issuance Date (as defined in the Certificate of Designation) and ending on the date that such share of Series B Convertible Preferred Share has been converted or redeemed (the "**Dividend End Date**"). Dividends may be paid in cash or in shares of Series B Convertible Preferred Stock. From and after the initial Closing Date (as defined in the Certificate of Designation), in addition to the payment of dividends pursuant to Section 2(a), each Holder shall be entitled to receive, and the Company shall pay, dividends on shares of Series B Convertible Preferred Stock equal to (on an as-if-converted-to-Common-Stock basis) and in the same form as dividends actually paid on shares of the common stock when, as and if such dividends are paid on shares of the common stock. The Company shall pay no dividends on shares of the common stock unless it simultaneously complies with the previous sentence.

Voting Rights: The Series B Convertible Preferred Stock will vote together with the common stock on an as converted basis subject to the Beneficial Ownership Limitations (as defined in the Certificate of Designation and not in excess of 4.99% conversion limitation). However, as long as any shares of Series B Convertible Preferred Stock are outstanding, the Company shall not, without the affirmative vote of the Holders of a majority of the then outstanding shares of the Series B Convertible Preferred Stock directly and/or indirectly (a) alter or change adversely the powers, preferences or rights given to the Series B Convertible Preferred Stock or alter or amend this Certificate of Designation, (b) authorize or create any class of stock ranking as to redemption or distribution of assets upon a Liquidation (as defined in of the Certificate of Designation) senior to, or otherwise pari passu with, the Series B Convertible Preferred Stock or, authorize or create any class of stock ranking as to dividends senior to, or otherwise pari passu with, the Series B Convertible Preferred Stock, (c) amend its Articles of Incorporation or other charter documents in any manner that adversely affects any rights of the Holders, (d) increase the number of authorized shares of Series B Convertible Preferred Stock, or (e) enter into any agreement with respect to any of the foregoing.

Liquidation: Upon any liquidation, dissolution or winding-up of the Corporation, whether voluntary or involuntary (a "**Liquidation**"), the Holders shall be entitled to receive out of the assets, whether capital or surplus, of the Corporation an amount equal to the Stated Value (as defined in the Certificate of Designation), plus any accrued and unpaid dividends thereon and any other fees or liquidated damages then due and owing thereon under this Certificate of Designation, for each share of Series B Convertible Preferred Stock before any distribution or payment shall be made to the holders of any Junior Securities, and if the assets of the Corporation shall be insufficient to pay in full such amounts, then the entire assets to be distributed to the Holders shall be ratably distributed among the Holders in accordance with the respective amounts that would be payable on such shares if all amounts payable thereon were paid in full.

Conversion: Each share of Series B Convertible Preferred Stock shall be convertible, at any time and from time to time from and after the Original Issue Date (as defined in the Certificate of Designation) at the option of the Holder thereof, into that number of shares of common stock (subject to the limitations) determined by dividing the Stated Value of such share of Series B Convertible Preferred Stock by the Conversion Price. The Conversion Price for the Series B Convertible Preferred Stock shall be the amount equal to the lowest traded price for the Company's common stock for the fifteen (15) Trading Days immediately preceding the date of such conversion. All such foregoing determinations will be appropriately adjusted for any stock dividend, stock split, stock combination, reclassification or similar transaction that proportionately decreases or increases the common stock during such measuring period. Following an event of default, the Conversion price shall equal the lower of : (a) the then applicable Conversion Price; or (b) a price per share equaling 80% of the lowest traded price for the Company's common stock during the ten (10) trading days preceding the relevant Conversion.

Redemption: The Series B Convertible Preferred Stock may be redeemed by payment of the stated value thereof, with the following premiums based on the time of the redemption.

- 115% of the stated value if the redemption takes place within 90 days of issuance;
- 120% of the stated value if the redemption takes place after 90 days and within 120 days of issuance
- 125% of the stated value if the redemption takes place after 120 days and within 180 days of issuance; and
- each share of Preferred Stock is redeemed one year from the day of issuance

On November 19, 2020, pursuant to the terms of a Securities Purchase Agreement dated November 16, 2020 (the "**SPA**"), the Company entered into a new preferred equity financing agreement with GHS Investments, LLC ("**GHS**") in the amount of up to $600,000. The SPA provides for GHS's purchase, from time to time, of up to 600 shares of the newly-designated Series B Convertible Preferred Stock. The initial closing under the SPA consisted of 45 shares of Series B Convertible Preferred Stock, stated value $1,200 per share, issued to GHS for an initial purchase price of $45,000, or $1,000 per share. At the Company's option, and subject to the terms of the SPA and the Certificate of Designation for the Series B Convertible Preferred Stock (the "**COD**"), additional closings in the amount of 40 shares of Series B Convertible Preferred Stock for a total purchase price of $40,000 may take place at a rate of up to once every 30 days. In connection with the initial closing in the amount of 45 shares of Series B Convertible Preferred Stock, the Company issued an additional 25 shares of Series B Convertible Preferred Stock to GHS as a service fee.

The Company's ability to conduct additional closings under the SPA is subject to certain conditions, including the following:

- The Company's continued compliance with all covenants and agreements under the SPA and the COD, with no uncured defaults under the Company's agreements with GHS;
- The continued quotation of the Company's common stock on the over-the-counter market or another trading market or exchange;
- The average daily dollar trading volume for the Company's common stock for the 30 trading days preceding each additional closing must be at least $10,000 per day; and
- The closing market price for the Company's common stock must be at least $0.01 for each of the 30 trading days preceding each additional closing.

No additional closings may take place after the two-year anniversary of the SPA, or once the entire $600,000 amount has been funded. If the average daily dollar trading volume for the Company's common stock for the 30 trading days preceding a particular additional closing is at least $50,000 per day, the Company may, at its option, increase the amount of that additional closing to 75 shares of Series B Convertible Preferred Stock ($75,000).

The Series B Convertible Preferred Stock is classified as temporary equity, as it is convertible upon issuance at an amount equal to the lowest traded price for the Company's common stock for the fifteen trading days immediately preceding the date of conversion.
Based on the requirements of ASC 815, *Derivatives and Hedging*, the conversion feature represents an embedded derivative that is required to be bifurcated and accounted for as a separate derivative liability. The derivative liability is originally recorded at its estimated fair value and is

required to be revalued at each conversion event and reporting period. Changes in the derivative liability fair value are reported in operating results each reporting period.

On November 19, 2020 (the date of receipt of cash proceeds of $45,000 issuance), the Company valued the conversion feature of the derivative and recorded an initial derivative liability of $103,267, $58,267 as day one loss on the derivative, $39,000 as interest expense, and $39,000 as Series B Convertible Preferred Stock mezzanine liability, and $84,000 as amortization. The Company recalculated the value of the derivative liability associated with the convertible note and recorded a gain of $47,491 and $86,956 for the three months and six months ended June 30, 2021 in connection with the change in fair market value of the derivative liability. In addition, the Company recorded $2,513 and $4,999 as preferred stock dividend for the three months and six months ended June 30, 2021 payable to GHS.

On November 19, 2020, at December 31, 2020, March 31, 2021 and June 30, 2021, the Company valued the conversion feature using the Black-Scholes option pricing model with the following assumptions: conversion exercise prices ranging from $0.0051 to $0.0141, the closing stock price of the Company's common stock on the date of valuation ranging from $0.0083 to $0.0184, an expected dividend yield of 0%, expected volatility ranging from 200.59% to 440.99%, risk-free interest rates ranging from 0.07% to 0.39%, and an expected term of 0.88 years to 1.38 years.

On December 16, 2020, pursuant to the terms of the SPA, GHS purchased an additional 85 shares of Series B Convertible Preferred Stock for gross proceeds of $85,000. The Company paid $1,700 in selling commissions to complete this financing.

On December 16, 2020 (the date of receipt of cash proceeds of $85,000 issuance), the Company valued the conversion feature of the derivative and recorded an initial derivative liability of $106,241, $1,700 as interest expense, $102,000 as Series B Convertible Preferred Stock a mezzanine liability, and $102,000 as amortization. The Company recalculated the value of the derivative liability associated with the convertible note and recorded a gain of $58,471 and $103,706 in connection with the change in fair market value of the derivative liability. In addition, the Company recorded $3,052 and $6,070 as preferred stock dividend for the three months and six months ended June 30, 2021 payable to GHS.

On December 16, 2020, December 31, 2020, March 31, 2021 and June 30, 2021, the Company valued the conversion feature using the Black-Scholes option pricing model with the following assumptions: conversion exercise prices ranging from $0.0060 to $0.0141, the closing stock price of the Company's common stock on the date of valuation ranging from $0.0063 to $0.0184, an expected dividend yield of 0%, expected volatility ranging from 200.59% to 437.59%, risk-free interest rates ranging from 0.07% to 0.39% , and an expected term of 0.96 years to 1.50 years.

As a result of receipt of cash proceeds relating to Series B Convertible Preferred Stock, the Company recorded derivative liability of $125,121 and $315,782 at June 30, 2021 and December 31, 2020, respectively. In addition, preferred stock dividend payable was $12,731 and $1,653 at June 30, 2021 and December 31, 2020, respectively.
Warrants

A summary of the status of the Company’s warrants as of June 30, 2021 and December 31, 2020, and changes during the three months then ended, is presented below:

	Shares Under Warrants	**Weighted Average Exercise Price**	**Weighted Average Remaining Contractual Life**
Outstanding at December 31, 2019	1,627,532	$ 0.21	4.5 Years
Issued	43,082,532	0.01	4.4 Years
Exercised	–	–	

Expired/Forfeited	(41,666,667)		–	
Outstanding at June 30, 2020	3,043,397	$	0.012292	4.0 Years
Outstanding at December 31, 2020				
Issued	2,868,397	$	0.00084	3.4 Years
Exercised	–		–	
Expired/Forfeited	–		–	
Outstanding at June 30, 2021	2,868,397	$	0.00084	3.0 Years

SUBSEQUENT EVENTS	6 Months Ended Jun. 30, 2021
Subsequent Events [Abstract]	
SUBSEQUENT EVENTS	**NOTE 10 - SUBSEQUENT EVENTS** Management has evaluated subsequent events through the date of this Report, the date the financial statements were available to be issued, noting the following items that would impact the accounting for events or transactions in the current period or require additional disclosure. On July 28, 2021, the noteholder of Note A converted the principal balance of $80,000 of its convertible promissory note into 8,000,000 shares of common stock of the Company (Note 5). On August 2, 2021, an investor purchased 10,200,000 shares of the Company's common stock pursuant to the Common Stock Purchase Agreement entered on February 24, 2021. Pursuant to the terms of the agreement, the investor agreed to purchase up to $5,000,000 of the Company's registered Common Stock at $0.015 per share, subject to certain conditions. The Company received cash proceeds of $149,940, net of selling commission of $3,060, upon the sale of common stock. On August 2, 2021, the noteholder of Note E agreed to extend the maturity date of the Senior Secured Convertible Promissory Note to August 2, 2022 (Note 5). All other terms and conditions of the Note E remain the same.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Policies)	6 Months Ended
	Jun. 30, 2021
Accounting Policies [Abstract]	
Interim Financial Statements	Interim Financial Statements The accompanying unaudited condensed interim financial statements and related notes have been prepared in accordance with GAAP for interim financial information, and in accordance with the rules and regulations of the United States Securities and Exchange Commission with respect to Form 10-Q and Article 8 of Regulation S-X. Accordingly, they do not include all of the information and footnotes required by GAAP for complete financial statements. The unaudited interim financial statements furnished reflect all adjustments (consisting of normal recurring adjustments) which are, in the opinion of management, necessary for a fair statement of the results for the interim periods presented. Interim results are not necessarily indicative of the results for the full year. These unaudited interim condensed consolidated financial statements should be read in conjunction with the audited financial statements of the Company for the year ended December 31, 2020.
Principles of Consolidation	Principles of Consolidation The condensed consolidated financial statements for June 30, 2021 and 2020, respectively, include the accounts of Company, and its wholly-owned subsidiaries OXYS Corporation and HereLab, Inc. All significant intercompany balances and transactions have been eliminated.
Use of Estimates	Use of Estimates The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. The Company regularly evaluates estimates and assumptions related to the valuation of accounts payable, accrued liabilities and payable to related party. The Company bases its estimates and assumptions on current facts, historical experience and various other factors that it believes to be reasonable under the circumstances, the results of which form the basis for making judgments about the carrying values of assets and liabilities and the accrual of costs and expenses that are not readily apparent from other sources. The actual results experienced by the Company may differ materially and adversely from the Company's estimates. To the extent there are material differences between the estimates and the actual results, future results of operations will be affected.
Cash and Cash Equivalents	Cash and Cash Equivalents The Company considers all highly liquid instruments with maturity of three months or less at the time of issuance to be cash equivalents. The Company reported a cash balance of $80,262 and $103,074 as of June 30, 2021 and December 31, 2020, respectively.
Accounts Receivable and Allowance for Doubtful Accounts	Accounts Receivable and Allowance for Doubtful Accounts Trade accounts receivable are carried at original invoice amount less an estimate made for doubtful accounts. The Company determines the allowance for doubtful accounts by identifying potential troubled accounts and by using historical experience and future expectations applied to an aging of accounts. Trade accounts receivable are written off when deemed uncollectible. Recoveries of trade accounts receivable previously written off are recorded as income when received. There was no allowance for doubtful accounts as of June 30, 2021 and December 31, 2020, respectively.

Long-Lived Assets

Long-Lived Assets

The Company regularly reviews the carrying value and estimated lives of its long-lived assets to determine whether indicators of impairment may exist that warrant adjustments to the carrying value or estimated useful lives. The determinants used for this evaluation include management's estimate of the asset's ability to generate positive income from operations and positive cash flow in future periods as well as the strategic significance of the assets to the Company's business objectives.

Definite-lived intangible assets are amortized on a straight-line basis over the estimated periods benefited and are reviewed when appropriate for possible impairment.

Basic and Diluted Earnings (Loss) Per Common Share

Basic and Diluted Earnings (Loss) Per Common Share

The Company computes earnings (loss) per share in accordance with Financial Accounting Standards Board Accounting Standards Codification ("**ASC**"), ASC 260, "*Earnings per Share*". ASC 260 requires presentation of both basic and diluted earnings per share ("**EPS**") on the face of the income statement. Basic EPS is computed by dividing net income (loss) available to common shareholders (numerator) by the weighted average number of shares outstanding (denominator) during the period. Diluted EPS gives effect to all dilutive potential common shares outstanding during the period using the treasury stock method and convertible note and preferred stock using the if-converted method. In computing diluted EPS, the average stock price for the period is used in determining the number of shares assumed to be purchased from the exercise of stock options or warrants. Diluted EPS excludes all dilutive potential shares if their effect is anti-dilutive.

Revenue Recognition

Revenue Recognition

The Company's revenue is derived primarily from providing services under contractual agreements. The Company recognizes revenue in accordance with ASC Topic No. 606, *Revenue from Contracts with Customers* ("ASC 606") which was adopted on January 1, 2018.

According to ASC 606, the Company recognizes revenue based on the following criteria:

- Identification of a contract or contracts, with a customer.
- Identification of the performance obligations in the contract.
- Determination of contract price.
- Allocation of transaction price to the performance obligation.
- Recognition of revenue when, or as, performance obligation is satisfied.

The Company used a practical expedient available under ASC 606-10-65-1(f)4 that permits it to consider the aggregate effect of all contract modifications that occurred before the beginning of the earliest period presented when identifying satisfied and unsatisfied performance obligations, transaction price, and allocating the transaction price to the satisfied and unsatisfied performance obligations.

The Company has elected to treat shipping and handling activities as cost of sales. Additionally, the Company has elected to record revenue net of sales and other similar taxes.

Concentration of Credit Risk

Concentration of Credit Risk

Financial instruments that potentially expose the Company to concentrations of risk consist primarily of cash and cash equivalents which are generally not collateralized. The Company's policy is to place its cash and cash equivalents with high quality financial institutions, in order to limit the amount of credit exposure. Accounts at each institution are insured by the Federal Deposit Insurance Corporation ("**FDIC**"), up to $250,000. At June 30, 2021 and December 31, 2020, the Company had no amounts in excess of the FDIC insurance limit.

Fair Value of Financial Instruments and Fair Value Measurements

Fair Value of Financial Instruments and Fair Value Measurements

ASC 820, "*Fair Value Measurements and Disclosures",* requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. ASC 820 establishes a fair value hierarchy based on the level of independent, objective evidence surrounding the inputs used to measure fair value. A financial instrument's categorization within the fair value hierarchy is based upon the lowest level of input that is significant to the fair value measurement. ASC 820 prioritizes the inputs into three levels that may be used to measure fair value:

Level 1 applies to assets or liabilities for which there are quoted prices in active markets for identical assets or liabilities.

Level 2 applies to assets or liabilities for which there are inputs other than quoted prices that are observable for the asset or liability such as quoted prices for similar assets or liabilities in active markets; quoted prices for identical assets or liabilities in markets with insufficient volume or infrequent transactions (less active markets); or model-derived valuations in which significant inputs are observable or can be derived principally from, or corroborated by, observable market data. If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 applies to assets or liabilities for which there are unobservable inputs to the valuation methodology that are significant to the measurement of the fair value of the assets or liabilities.

The Company's condensed consolidated financial instruments consist of cash and cash equivalents, prepaid expenses, accounts payable, accrued liabilities, notes payable and related parties payable. The Company believes that the recorded values of all the financial instruments approximate their current fair values because of their nature and respective maturity dates or durations.

Income Taxes

Income Taxes

The Company accounts for income taxes using the asset and liability method in accordance with ASC 740, "*Income Taxes"*. The asset and liability method provide that deferred tax assets and liabilities are recognized for the expected future tax consequences of temporary differences between the financial reporting and tax basis of assets and liabilities, and for operating loss and tax credit carry forwards. Deferred tax assets and liabilities are measured using the currently enacted tax rates and laws. The Company records a valuation allowance to reduce deferred tax assets to the amount that is believed more likely than not to be realized.

The Company follows the provisions of ASC 740-10, "*Accounting for Uncertain Income Tax Positions*." When tax returns are filed, it is highly certain that some positions taken would be sustained upon examination by the taxing authorities, while others are subject to uncertainty about the merits of the position taken or the amount of the position that would be ultimately sustained. In accordance with the guidance of ASC 740-10, the benefit of a tax position is recognized in the financial statements in the period during which, based on all available evidence, management believes it is more likely than not that the position will be sustained upon examination, including the resolution of appeals or litigation processes, if any. Tax positions taken are not offset or aggregated with other positions. Tax positions that meet the more-likely-than-not recognition threshold are measured as the largest amount of tax benefit that is more than 50 percent likely of being realized upon settlement with the applicable taxing authority. The portion of the benefits associated with tax positions taken that exceeds the amount measured as described above should be reflected as a liability for unrecognized tax benefits in the accompanying consolidated balance sheets along with any associated interest and penalties that would be payable to the taxing authorities upon examination.

Convertible Debt and Convertible Preferred Stock

Convertible Debt and Convertible Preferred Stock

When the Company issues convertible debt or convertible preferred stock, it first evaluates the balance sheet classification of the convertible instrument in its entirety to determine whether the instrument should be classified as a liability under ASC 480, *Distinguishing Liabilities from Equity*, and second whether the conversion feature should be accounted for separately from the host instrument. A conversion feature of a convertible debt instrument or certain convertible preferred stock would be separated from the convertible instrument and classified as a derivative liability if the conversion feature, were it a standalone instrument, meets the definition of an "embedded derivative" in ASC 815, *Derivatives and Hedging*. Generally, characteristics that require derivative treatment include, among others, when the conversion feature is not indexed to the Company's equity, as defined in ASC 815-40, or when it must be settled either in cash or by issuing stock that is readily convertible to cash. When a conversion feature meets the definition of an embedded derivative, it would be separated from the host instrument and classified as a derivative liability carried on the consolidated balance sheet at fair value, with any changes in its fair value recognized currently in the consolidated statements of operations.
If a conversion feature does not meet the conditions to be separated and accounted for as an embedded derivative liability, the Company then determines whether the conversion feature is "beneficial". A conversion feature would be considered beneficial if the conversion feature is "in the money" when the host instrument is issued or, under certain circumstances, later. If convertible debt contains a beneficial conversion feature ("**BCF**"), the amount of the amount of the proceeds allocated to the BCF reduces the balance of the convertible debt, creating a discount which is amortized over the debt's term to interest expense in the consolidated statements of operations.

When a convertible preferred stock contains a BCF, after allocating the proceeds to the BCF, the resulting discount is either amortized over the period beginning when the convertible preferred stock is issued up to the earliest date the conversion feature may be exercised, or if the convertible preferred stock is immediately exercisable, the discount is fully amortized at the date of issuance. The amortization is recorded similar to a dividend.

Convertible debt is accounted for under the ASC 470-20, *Debt – Debt with Conversion and Other Options.*

Recent Accounting Pronouncements

Recent Accounting Pronouncements

In December 2019, the Financial Accounting Standards Board issued Accounting Standards Update ("**ASU**") ASU No. 2019-12, *Income Taxes (Topic 740)*, Simplifying the Accounting for Income Taxes, which is intended to simplify various aspects related to accounting for income taxes. ASU 2019-12 removes certain exceptions to the general principles in Topic 740 and also clarifies and amends existing guidance to improve consistent application. This guidance is effective for fiscal years, and interim periods within those fiscal years, beginning after December 15, 2021, and interim periods within fiscal years beginning after December 15, 2022, with early adoption permitted. The Company is currently evaluating the impact of this guidance on its consolidated financial statements.

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, which simplifies accounting for convertible instruments by removing major separation models required under current GAAP. The ASU also removes certain settlement conditions that are required for equity contracts to qualify for the derivative scope exception and simplifies the diluted earnings per share calculation in certain areas. The amendments in this ASU are effective for annual and interim periods beginning after December 15, 2023, although early adoption is permitted. The Company is in the process of evaluating the impact of this new guidance on its financial statements.

Other accounting standards that have been issued or proposed by FASB and do not require adoption until a future date are not expected to have a material impact on the consolidated financial statements upon adoption. The Company does not discuss recent pronouncements that are not anticipated to have an impact on or are unrelated to its financial condition, results of operations, cash flows or disclosures.

INTANGIBLE ASSETS (Tables)	6 Months Ended Jun. 30, 2021

Goodwill and Intangible Assets Disclosure [Abstract]

Intangible Assets Net of Amortization

	June 30, 2021	December 31, 2020
Intangible Assets	$ 495,000	$ 495,000
Accumulated amortization	(171,962)	(147,144)
Intangible Assets, net	$ 323,038	$ 347,856

Schedule of future amortization

	Amortization expense
2021	$ 24,954
2022	49,500
2023	49,500
2024	49,500
2025	49,500
Thereafter	100,084
Total	$ 323,038

CONVERTIBLE NOTES PAYABLE (Tables)	6 Months Ended Jun. 30, 2021
Debt Disclosure [Abstract]	
Schedule of convertible note payable	

	June 30, 2021	December 31, 2020
A. Convertible note payable to an investor with interest at 12% per annum, convertible at any time into shares of common stock at $0.01 per share. Interest is payable quarterly with the balance of principal and interest due on maturity on March 1, 2022. The note is secured by substantially all the assets of the Company.	$ 375,000	$ 600,000
B. Convertible note payable to an investor with interest at 5% per annum, convertible at any time into shares of common stock at $0.00084 per share. Interest is payable annually with the balance of principal and interest due on maturity on March 1, 2022. The note is secured by substantially all the assets of the Company.	55,000	55,000
C. Convertible note payable to an investor with interest at 12% per annum. On February 3, 2021, the investor settled the note and accrued interest, in exchange of common stock of the Company.	–	50,000
D. Convertible note payable to an investor with interest at 12% per annum. $10,000 of the principal is currently convertible into shares of common stock at $0.01 per share, with remaining principal and interest convertible into shares of common stock at $0.01 per share. Interest is payable quarterly with the balance of principal and interest due on maturity on March 1, 2022. The note is secured by substantially all the assets of the Company.	50,000	60,000
E. Convertible note payable to a related party with interest at 12% per annum, convertible at any time into shares of common stock at $0.00084 per share. Interest is payable quarterly with the balance of principal and interest due on maturity on August 2, 2022. The note is secured by substantially all the assets of the Company.	125,000	125,000
F. Convertible note payable to an investor with interest at 10% per annum, convertible at any time into shares of common stock at $0.01 per share. Principal and interest due on maturity on October 29, 2021.	33,167	100,000
G. Convertible note payable to an investor with interest at 10% per annum, convertible at any time into shares of common stock at $0.0099 per share. Note was issued as payment for future fees to be incurred under the related Equity Financing Agreement. Principal and interest due on maturity on October 29, 2021.	75,000	75,000
	713,167	1,065,000
Less unamortized discount	(284,376)	(111,781)

Net balance	428,791	953,219
Less current portion	(428,791)	(953,219)
	$ –	$ –

EARNINGS (LOSS) PER SHARE (Tables)	6 Months Ended Jun. 30, 2021
Earnings Per Share [Abstract]	
Earnings per share	

	Three Months ended June 30,	
	2021	2020
Net loss attributable to common stockholders (basic)	$ (291,767)	$ (384,668)
Shares used to compute net loss per common share, basic and diluted	193,513,228	71,927,594
Net loss per share attributable to common stockholders, basic and diluted	$ (0.00)	$ (0.01)

	Six Months ended June 30,	
	2021	2020
Net loss attributable to common stockholders (basic)	$ (486,778)	$ (1,174,138)
Shares used to compute net loss per common share, basic and diluted	177,051,217	78,478,730
Net loss per share attributable to common stockholders, basic and diluted	$ (0.00)	$ (0.01)

Antidilutive shares

	As of June 30,	
	2021	2020
Warrants to purchase common stock	2,868,397	2,868,397
Potentially issuable shares related to convertible notes payable	323,375,689	42,402,856
Potentially issuable vested shares to directors and officers	1,209,000	2,869,000
Potentially issuable unvested shares to officers	1,200,000	4,400,000
Potentially issuable vested shares to a consultant	150,000	–
Potentially issuance unvested shares to a consultant	300,000	–
Total anti-dilutive common stock equivalents	329,103,086	52,540,253

STOCKHOLDERS' EQUITY (Tables)	6 Months Ended Jun. 30, 2021
Equity [Abstract]	
Summary of non-vested shares	

	Non-vested Shares of Common Stock		Weighted Average Fair Value
Balance at December 31, 2019	6,000,000	$	0.30
Awarded	–		–
Vested	(1,600,000)	$	0.30
Forfeited	–		–
Balance at June 30, 2020	4,400,000	$	0.30
Balance at December 31, 2020	3,600,000	$	0.30
Awarded	–		–
Vested	(2,400,000)	$	0.30
Forfeited	–		–
Balance at June 30, 2021	1,200,000	$	0.30

Summary of warrant activity

	Shares Under Warrants		Weighted Average Exercise Price	Weighted Average Remaining Contractual Life
Outstanding at December 31, 2019	1,627,532	$	0.21	4.5 Years
Issued	43,082,532		0.01	4.4 Years
Exercised	–		–	
Expired/Forfeited	(41,666,667)		–	
Outstanding at June 30, 2020	3,043,397	$	0.012292	4.0 Years
Outstanding at December 31, 2020				
Issued	2,868,397	$	0.00084	3.4 Years
Exercised	–		–	
Expired/Forfeited	–		–	
Outstanding at June 30, 2021	2,868,397	$	0.00084	3.0 Years

NATURE OF OPERATIONS, BASIS OF PRESENTATION AND GOING CONCERN (Details Narrative) - USD ($)	6 Months Ended	
	Jun. 30, 2021	Jun. 30, 2020
Accounting Policies [Abstract]		
Net Cash Used by Operating Activities	$ 394,722	$ 56,390

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Details Narrative) - USD ($)	Jun. 30, 2021	Dec. 31, 2020	Jun. 30, 2020	Dec. 31, 2019
Accounting Policies [Abstract]				
Cash and Cash Equivalents	$ 80,262	$ 103,074	$ 34,032	$ 24,212
Allowance for doubtful accounts	0	0		
FDIC insured amount	250,000			
Cash in excess of FDIC insurance	$ 0	$ 0		

INTANGIBLE ASSETS (Details - Intangible assets) - USD ($)	Jun. 30, 2021	Dec. 31, 2020
Goodwill and Intangible Assets Disclosure [Abstract]		
Intangible Assets	$ 495,000	$ 495,000
Accumulated amortization	(171,962)	(147,144)
Intangible Assets, net	$ 323,038	$ 347,856

INTANGIBLE ASSETS (Details - Estimated future amortization expense)	Jun. 30, 2021 USD ($)
Goodwill and Intangible Assets Disclosure [Abstract]	
2021	$ 24,954
2022	49,500
2023	49,500
2024	49,500
2025	49,500
Thereafter	100,084
Total	$ 323,038

INTANGIBLE ASSETS (Details Narrative) - USD ($)	3 Months Ended		6 Months Ended		
	Jun. 30, 2021	Jun. 30, 2020	Jun. 30, 2021	Jun. 30, 2020	Dec. 31, 2020
Goodwill and Intangible Assets Disclosure [Abstract]					
Intangible assets, net	$ 323,038		$ 323,038		$ 347,856
Impairment of intangibe assets			$ 0	$ 0	
Estimated useful life of intangibles			10 years		
Amortization expense	$ 12,341	$ 12,341	$ 24,818	$ 24,682	

COMMITMENTS AND CONTINGENCIES (Details Narrative) - USD ($)		1 Months Ended	2 Months Ended	6 Months Ended		12 Months Ended	
	Jun. 11, 2020	Apr. 02, 2021	Mar. 11, 2019	Jun. 30, 2021	Jun. 30, 2020	Dec. 31, 2020	Dec. 31, 2019
Other Commitments [Line Items]							
Shares payable, value				$ 301,740		$ 730,836	
Shares granted				2,868,397	43,082,532		
Consulting Agreement [Member]							
Other Commitments [Line Items]							
Common stock issued for past services		843,288					
Common stock Fair value for fast service		$ 270,493					
Chief Executive Officer [Member]							
Other Commitments [Line Items]							
Debt Forgiveness	$ 185,000						
Salaries payable				$ 141,415		138,602	
Chief Operating Officer [Member]							
Other Commitments [Line Items]							
Debt Forgiveness	103,250						
Salaries payable				126,337		139,078	
Chief Technology Officer [Member]							
Other Commitments [Line Items]							
Debt Forgiveness	$ 82,475						
Salaries payable				$ 0		$ 129,590	
Plan 2019 [Member] | Chief Executive Officer [Member]							
Other Commitments [Line Items]							
Common stock shares vested				3,060,000		1,560,000	
Shares granted			3,060,000				
Plan 2019 [Member] | Chief Technology Officer [Member]							
Other Commitments [Line Items]							
Common stock shares vested				0		900,000	
Shares granted			1,800,000				
Plan 2017 [Member] | Chief Operating Officer [Member]							
Other Commitments [Line Items]							
Common stock shares vested				1,209,000		1,209,000	
Shares granted			2,409,000				
Convertible Promissory Note [Member]							
Other Commitments [Line Items]							

Shares payable, value	$ 301,740	$ 730,836	
Convertible Promissory Note [Member] | Fye 2019 [Member]			
Other Commitments [Line Items]			
Common stock shares vested			1,319,000
Convertible Promissory Note [Member] | Fye 2020 [Member]			
Other Commitments [Line Items]			
Common stock shares vested		2,400,000	
Convertible Promissory Note [Member] | Fye 2021 [Member]			
Other Commitments [Line Items]			
Common stock shares vested	2,400,000		
Common stock shares nonvested	1,200,000		

CONVERTIBLE NOTES PAYABLE (Details) - USD ($)	Jun. 30, 2021	Dec. 31, 2020
Debt Instrument [Line Items]		
Convertible note payable, gross	$ 713,167	$ 1,065,000
Less unamortized discount	(284,376)	(111,781)
Net balance	428,791	953,219
Less current portion	(428,791)	(953,219)
Convertible note payable, net	0	0
Convertible Notes Payable [Member]		
Debt Instrument [Line Items]		
Convertible note payable, gross	375,000	600,000
Convertible Notes Payable One [Member]		
Debt Instrument [Line Items]		
Convertible note payable, gross	55,000	55,000
Convertible Notes Payable Two [Member]		
Debt Instrument [Line Items]		
Convertible note payable, gross	0	50,000
Convertible Notes Payable Three [Member]		
Debt Instrument [Line Items]		
Convertible note payable, gross	50,000	60,000
Convertible Notes Payable Four [Member]		
Debt Instrument [Line Items]		
Convertible note payable, gross	125,000	125,000
Convertible Notes Payable Five [Member]		
Debt Instrument [Line Items]		
Convertible note payable, gross	33,167	100,000
Convertible Notes Payable Six [Member]		
Debt Instrument [Line Items]		
Convertible note payable, gross	$ 75,000	$ 75,000

CONVERTIBLE NOTES PAYABLE (Details Narrative) - USD ($)	1 Months Ended					3 Months Ended		6 Months Ended		7 Months Ended	
	Aug. 02, 2021	Apr. 15, 2021	Feb. 04, 2021	Feb. 01, 2021	Jan. 28, 2021	Jun. 30, 2021	Jun. 30, 2020	Jun. 30, 2021	Jun. 30, 2020	Jul. 29, 2020	Dec. 31, 2020
Debt Instrument [Line Items]											
Loss on extinguishment of debt						$ 0	$ 0	$ 120,000	$ 0		
Amortization of discount								187,405	47,490		
Convertible notes payble outstanding						428,791		428,791			$ 953,219
Note A [Member]											
Debt Instrument [Line Items]											
Debt maturity date					Mar. 01, 2022						
Conversion price per share					$ 0.01						
Loss on extinguishment of debt								100,000			
Beneficial conversion feature					$ 300,000						
Unamortized discount					$ 500,000	184,383		184,383			1,978
Number of shares converted, Principal value		$ 75,000	$ 50,000								
Number of shares converted		7,500,000	5,000,000								
Amortization of discount						70,743	2,999	117,594	5,998		
Interest Expense						11,589	17,951	26,630	34,406		
Accrued interest						112,455		112,455			85,824
Convertible notes payble outstanding						375,000		$ 375,000			600,000
Note B [Member]											
Debt Instrument [Line Items]											
Debt maturity date								Mar. 01, 2022			
Interest Expense						686	686	$ 1,364	1,372		
Accrued interest						6,705		6,705			5,342
Convertible notes payble outstanding						55,000		55,000			55,000
Note C [Member]											
Debt Instrument [Line Items]											
Debt maturity date					Mar. 01, 2022						
Conversion price per share					$ 0.01						
Loss on extinguishment of debt								10,000			
Unamortized discount					$ 30,000	0		0			0

Number of shares converted, Principal value			$ 40,000					
Number of shares converted			4,650,978					
Amortization of discount				0	315	30,000	1,019	
Interest Expense				0	1,795	460	3,440	
Accrued interest				0		0		6,050
Convertible notes payble outstanding				0		0		50,000
Number of shares converted, Accued Interest			$ 6,510					
Note D [Member]								
Debt Instrument [Line Items]								
Debt maturity date			Mar. 01, 2022					
Conversion price per share			$ 0.01					
Loss on extinguishment of debt						10,000		
Beneficial conversion feature						30,000		
Unamortized discount			$ 50,000	18,438		18,438		0
Amortization of discount				6,877	315	11,562	1,019	
Interest Expense				1,496	1,795	3,091	3,440	
Accrued interest				11,673		11,673		8,582
Convertible notes payble outstanding				50,000		50,000		60,000
Note E [Member]								
Debt Instrument [Line Items]								
Debt maturity date	Aug. 02, 2021							
Unamortized discount				20,896		20,896		34,104
Amortization of discount				13,064	13,064	28,249	26,128	
Interest Expense				3,740	3,740	7,439	7,480	
Accrued interest				26,128		26,128		18,690
Convertible notes payble outstanding				125,000		125,000		125,000
Note F [Member]								
Debt Instrument [Line Items]								
Debt maturity date		Oct. 29, 2021						
Number of shares converted, Principal value		$ 66,833						
Number of shares converted		7,200,000						
Interest Expense				827	0	2,231	0	
Accrued interest				40		40		2,986
Convertible notes payble outstanding				33,167		33,167		100,000
Number of shares converted, Accued Interest		$ 5,177						

Note G [Member]						
Debt Instrument [Line Items]						
Debt maturity date					Oct. 29, 2021	
Interest Expense	1,870	$ 0	3,719	$ 0		
Accrued interest	5,959		5,959			2,240
Convertible notes payble outstanding	$ 75,000		$ 75,000		$ 75,000	$ 75,000

EARNINGS (LOSS) PER SHARE (Details - Per share info) - USD ($)	3 Months Ended		6 Months Ended	
	Jun. 30, 2021	Jun. 30, 2020	Jun. 30, 2021	Jun. 30, 2020
Earnings Per Share [Abstract]				
Net loss attributable to common stockholders (basic)	$ (291,767)	$ (384,668)	$ (486,778)	$ (1,174,138)
Shares used to compute net loss per common share, basic and diluted	193,513,228	71,927,594	177,051,217	78,478,730
Net loss per share attributable to common stockholders, basic and diluted	$ (0.00)	$ (0.01)	$ (0.00)	$ (0.01)

EARNINGS (LOSS) PER SHARE (Details - Antidilutive Shares) - shares	6 Months Ended	
	Jun. 30, 2021	Jun. 30, 2020
Antidilutive Securities Excluded from Computation of Earnings Per Share [Line Items]		
Anti-dilutive common stock equivalents	329,103,086	52,540,253
Warrant [Member]		
Antidilutive Securities Excluded from Computation of Earnings Per Share [Line Items]		
Anti-dilutive common stock equivalents	2,868,397	2,868,397
Convertible Notes Payable [Member]		
Antidilutive Securities Excluded from Computation of Earnings Per Share [Line Items]		
Anti-dilutive common stock equivalents	323,375,689	42,402,856
Vested Shares [Member]		
Antidilutive Securities Excluded from Computation of Earnings Per Share [Line Items]		
Anti-dilutive common stock equivalents	1,209,000	2,869,000
Unvested Shares [Member]		
Antidilutive Securities Excluded from Computation of Earnings Per Share [Line Items]		
Anti-dilutive common stock equivalents	1,200,000	4,400,000
Vested Shares Consultant [Member]		
Antidilutive Securities Excluded from Computation of Earnings Per Share [Line Items]		
Anti-dilutive common stock equivalents	150,000	0
Unvested Shares Consultant [Member]		
Antidilutive Securities Excluded from Computation of Earnings Per Share [Line Items]		
Anti-dilutive common stock equivalents	300,000	0

PAYCHECK PROTECTION PROGRAM LOAN (Details Narrative) - USD ($)	6 Months Ended	
	Jun. 30, 2021	Dec. 31, 2020
Obligation with Joint and Several Liability Arrangement [Line Items]		
[custom:PppLoanCurrent-0]	$ 36,700	$ 0
PPP Loan [Member]		
Obligation with Joint and Several Liability Arrangement [Line Items]		
Proceeds from loan	$ 36,700	
Debt instrument, maturity date	Apr. 23, 2022	
Debt instrument, interest rate	1.00%	

RELATED PARTIES (Details Narrative) - USD ($)	3 Months Ended		6 Months Ended		
	Jun. 30, 2021	Jun. 30, 2020	Jun. 30, 2021	Jun. 30, 2020	Dec. 31, 2020
Related Party Transaction [Line Items]					
Shares issued, value	$ 133,500		$ 379,500		
Professional expense paid	165,341	$ 244,216	376,496	$ 431,337	
Directors And Officers [Member]					
Related Party Transaction [Line Items]					
Shares issued, value	110,361	181,227	289,597	362,454	
Professional expense paid			299,940	730,836	
Conversion of stock, amount issued			$ 702,986		
Conversion of stock, shares issued			2,343,288		
Stockholder [Member]					
Related Party Transaction [Line Items]					
Amount due to stockholders	1,000		$ 1,000		$ 1,000
Rent expense paid to stockholder	750	$ 750	1,500	$ 1,500	
Account payable - related parties	$ 1,000		$ 1,000		$ 18,000

STOCKHOLDERS' EQUITY (Details - non-vested shares) - $ / shares	6 Months Ended	
	Jun. 30, 2021	Jun. 30, 2020
Equity [Abstract]		
Options non-vested outstanding, beginning balance	3,600,000	6,000,000
Weighted Average Exercise Price, Options non-vested outstanding, beginning balance	$ 0.30	$ 0.30
Options awarded	0	0
Weighted Average Exercise Price, awarded	$ 0	$ 0
Options vested	(2,400,000)	(1,600,000)
Weighted Average Exercise Price, vested	$ 0.30	$ 0.30
Options forfeited	0	0
Weighted average exercise price, forfeited	$ 0	$ 0
Options non-vested outstanding, ending balance	1,200,000	4,400,000
Weighted Average Exercise Price, Options non-vested outstanding, ending balance	$ 0.30	$ 0.30

STOCKHOLDERS' EQUITY (Details - Warrants) - $ / shares	6 Months Ended		12 Months Ended
	Jun. 30, 2021	Jun. 30, 2020	Dec. 31, 2019
Equity [Abstract]			
Warrants outstanding, beginning balance	0	1,627,532	
Outstanding, Weighted Average Exercise Price	$ 0	$ 0.21	
Weighted Average Remaining Contractual Life	3 years	4 years	4 years 6 months
Warrants issued	2,868,397	43,082,532	
Issued, Weighted Average Exercise Price	$ 0.00084	$ 0.01	
Weighted Average Remaining Contractual Life, Issued	3 years 4 months 24 days	4 years 4 months 24 days	
Warrants exercised	0	0	
Exercised, Weighted Average Exercise Price	$ 0	$ 0	
Warrants expired/forfeited	0	(41,666,667)	
Expired/Forfeited, Weighted Average Exercise Price	$ 0	$ 0	
Warrants outstanding, ending balance	2,868,397	3,043,397	1,627,532
Outstanding Weighted Average Exercise Price	$ 0.00084	$ 0.012292	$ 0.21
Warrants expired/forfeited	0	41,666,667	

STOCKHOLDERS' EQUITY (Details Narrative) - USD ($)	1 Months Ended												2 Months Ended		3 Months Ended			4 Months Ended		6 Months Ended				
	Apr. 14, 2021	Jun. 15, 2021	May 20, 2021	Apr. 15, 2021	Apr. 02, 2021	Mar. 16, 2021	Feb. 04, 2021	Feb. 02, 2021	Feb. 01, 2021	Jan. 28, 2021	Dec. 16, 2020	Nov. 19, 2020	Feb. 26, 2021	Feb. 24, 2021	Jun. 30, 2021	Jun. 30, 2021	Jun. 30, 2020	Jun. 30, 2021	Jun. 30, 2021	Jun. 30, 2021	Jun. 30, 2020	Dec. 31, 2020	Nov. 16, 2020	Jul. 02, 2020
Class of Stock [Line Items]																								
Common stock, par value															$ 0.001	$ 0.001		$ 0.001	$ 0.001	$ 0.001		$ 0.001		
Common stock, shares authorized															1,000,000,000	1,000,000,000		1,000,000,000	1,000,000,000	1,000,000,000		1,000,000,000		
Preferred stock, shares authorized															10,000,000	10,000,000		10,000,000	10,000,000	10,000,000		10,000,000		
Preferred stock, par value															$ 0.001	$ 0.001		$ 0.001	$ 0.001	$ 0.001		$ 0.001		
Stock issued duriing period, value																$ 133,500				$ 379,500				
Common stock, shares issued															197,654,396	197,654,396		197,654,396	197,654,396	197,654,396		145,110,130		
Common stock, shares outstanding															197,654,396	197,654,396		197,654,396	197,654,396	197,654,396		145,110,130		
Interest expense																$ 110,891	$ 49,434			$ 232,338	$ 567,723			
Proceeds from stock																				$ 371,910	$ 0			
Series A Supervoting [Member]																								
Class of Stock [Line Items]																								
Preferred stock, shares authorized																								15,600
Preferred stock, par value																								$ 0.001
Series B Convertible Preferred Stock [Member]																								
Class of Stock [Line Items]																								
Preferred stock, shares authorized															600	600		600	600	600		600	600	
Preferred stock, par value															$ 1,200	$ 1,200		$ 1,200	$ 1,200	$ 1,200		$ 1,200	$ 0.001	
Derivative liability											$ 106,241	$ 103,267			$ 125,121	$ 125,121		$ 125,121	$ 125,121	$ 125,121		$ 315,782		
Loss on the derivative												58,267												
Interest expense												39,000							1,700					
Mezzanine liability												$ 84,000												
Loss on change in fair market value of derivative liability																47,491				86,956				
Sales commission																2,513				4,999				
Dividend payable															$ 12,731	$ 12,731		$ 12,731	$ 12,731	$ 12,731		1,653		
Series B Convertible Preferred Stock [Member] | Minimum [Member]																								
Class of Stock [Line Items]																								
Exercise prices															$ 0.0051	$ 0.0051		$ 0.0051	$ 0.0051	$ 0.0051				
Valuation ranging															$ 0.0063			$ 0.0083						
Expected dividend yield															0.00%			0.00%						
Expected volatility															200.59%			200.59%						
Risk-free interest rates															0.07%			0.07%						
Expected term															11 months 15 days			10 months 17 days						
Series B Convertible Preferred Stock [Member] | Maximum [Member]																								
Class of Stock [Line Items]																								
Exercise prices															$ 0.0141	0.0141		$ 0.0141	0.0141	0.0141				
Valuation ranging															$ 0.0184			$ 0.0184						
Expected dividend yield															0.00%			0.00%						
Expected volatility															437.59%			440.99%						
Risk-free interest rates															0.39%			0.39%						
Expected term															1 year 6 months			1 year 4 months 17 days						
Series B Convertible Preferred Stock 1 [Member] | Minimum [Member]																								
Class of Stock [Line Items]																								
Exercise prices															$ 0.0060	0.0060		$ 0.0060	0.0060	0.0060				
Series B Convertible Preferred Stock 1 [Member] | Maximum [Member]																								
Class of Stock [Line Items]																								
Exercise prices															$ 0.0141	$ 0.0141		$ 0.0141	$ 0.0141	$ 0.0141				
Plan 2017 [Member]																								
Class of Stock [Line Items]																								
Shares authorized under the plan															4,500,000	4,500,000		4,500,000	4,500,000	4,500,000				
Plan 2019 [Member]																								
Class of Stock [Line Items]																								
Shares authorized under the plan															5,000,000	5,000,000		5,000,000	5,000,000	5,000,000				
Officer [Member]																								
Class of Stock [Line Items]																								
StockIssuedDuringPeriodSharesIssuedForServices					843,288																			
StockIssuedDuringPeriodValueIssuedForServices					$ 252,986																			
Securities Purchase Agreement [Member]																								
Class of Stock [Line Items]																								
Proceeds from stock											$ 85,000													
Note C [Member]																								
Class of Stock [Line Items]																								
Accrued interest															$ 0	$ 0		$ 0	$ 0	$ 0		6,050		
Debt conversion, shares issued										4,650,978														
Debt Conversion, Converted Instrument, Amount										$ 40,000														
Note F [Member]																								
Class of Stock [Line Items]																								
Accrued interest															40	40		40	40	40		2,986		
Debt conversion, shares issued									7,200,000															
Debt Conversion, Converted Instrument, Amount									$ 66,833															
Note A [Member]																								
Class of Stock [Line Items]																								
Accrued interest															$ 112,455	$ 112,455		$ 112,455	$ 112,455	$ 112,455		$ 85,824		
Debt conversion, shares issued				7,500,000			5,000,000																	
Debt Conversion, Converted Instrument, Amount				$ 75,000			$ 50,000																	
Noteholder [Member] | Note C [Member]																								
Class of Stock [Line Items]																								
Convertible notes payable, face amount										40,000														
Accrued interest										$ 6,510														
Debt conversion, shares issued										4,650,978														
Noteholder [Member] | Note F [Member]																								
Class of Stock [Line Items]																								
Convertible notes payable, face amount							$ 50,000	$ 66,833																
Accrued interest								$ 5,177																
Debt conversion, shares issued							5,000,000	7,200,000																
Investor [Member] | Stock Purchase Agreement [Member]																								
Class of Stock [Line Items]																								
Proceeds from convertible debt														$ 5,000,000										
Share price														$ 0.015										
Stock issued duriing period, shares	8,900,000					8,400,000							8,000,000											
Stock issued duriing period, value	$ 133,500					$ 126,000							$ 120,000											
Consultant [Member]																								
Class of Stock [Line Items]																								
StockIssuedDuringPeriodSharesIssuedForServices			500,000																					
StockIssuedDuringPeriodValueIssuedForServices			$ 7,800																					
Consultant 1 [Member]																								
Class of Stock [Line Items]																								
StockIssuedDuringPeriodSharesIssuedForServices			50,000																					
StockIssuedDuringPeriodValueIssuedForServices			$ 900																					

Chief Executive [Member]	
Class of Stock [Line Items]	
Stock Issued During Period Shares Share Based Compensation	1,500,000
Shares Issued, Value Share Based Compensation	$ 450,000

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"shortName": "NATURE OF OPERATIONS, BASIS OF PRESENTATION AND GOING CONCERN (Details Narrative)",
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   "name": "ITOX:LossOnIssuanceOfDefaultWarrants",
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 ],
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    "label": "Note G [Member]"
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    "label": "PPP Loan [Member]"
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 "xbrltype": "domainItemType"
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"ITOX_PaycheckProtectionProgramLoanTextBlock": {
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 "localname": "PaycheckProtectionProgramLoanTextBlock",
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},
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   "role": {
    "label": "Vested Shares Consultant [Member]"
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 "presentation": [
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 "xbrltype": "domainItemType"
},
"ITOX_VestedSharesMember": {
 "auth_ref": [],
 "lang": {
  "en-us": {
   "role": {
    "label": "Vested Shares [Member]"
   }
  }
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 "localname": "VestedSharesMember",
 "nsuri": "http://iiotoxys.com/20210630",
 "presentation": [
  "http://iiotoxys.com/role/EarningsLossPerShareDetails-AntidilutiveShares"
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 "xbrltype": "domainItemType"
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"ITOX_WarrantAntidilutionIssuance": {
 "auth_ref": [],
 "crdr": "debit",
 "lang": {
  "en-us": {
   "role": {
    "label": "Warrant anti-dilution issuance"
   }
  }
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 "localname": "WarrantAntidilutionIssuance",
 "nsuri": "http://iiotoxys.com/20210630",
 "presentation": [
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 ],
 "xbrltype": "monetaryItemType"
},
"dei_AmendmentDescription": {
 "auth_ref": [],
 "lang": {
  "en-us": {
   "role": {
    "documentation": "Description of changes contained within amended document.",
    "label": "Amendment Description"
   }
  }
 },
 "localname": "AmendmentDescription",
 "nsuri": "http://xbrl.sec.gov/dei/2021",
 "presentation": [
  "http://iiotoxys.com/role/Cover"
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 "xbrltype": "stringItemType"
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"dei_AmendmentFlag": {
 "auth_ref": [],
 "lang": {
  "en-us": {
   "role": {
    "documentation": "Boolean flag that is true when the XBRL content amends previously-filed or accepted submission.",
    "label": "Amendment Flag"
   }
  }
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 "localname": "AmendmentFlag",
 "nsuri": "http://xbrl.sec.gov/dei/2021",
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  "http://iiotoxys.com/role/Cover"
 ],
 "xbrltype": "booleanItemType"
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"dei_AnnualInformationForm": {
 "auth_ref": [
  "r413"
 ],
 "lang": {
  "en-us": {
   "role": {
    "documentation": "Boolean flag with value true on a form if it is an annual report containing an annual information form.",
    "label": "Annual Information Form"
   }
  }
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 "localname": "AnnualInformationForm",
 "nsuri": "http://xbrl.sec.gov/dei/2021",
 "presentation": [
  "http://iiotoxys.com/role/Cover"
 ],
 "xbrltype": "booleanItemType"
},
"dei_AuditedAnnualFinancialStatements": {
 "auth_ref": [
  "r413"
 ],
 "lang": {
  "en-us": {
   "role": {
    "documentation": "Boolean flag with value true on a form if it is an annual report containing audited financial statements.",
    "label": "Audited Annual Financial Statements"
   }
  }
 },
 "localname": "AuditedAnnualFinancialStatements",
 "nsuri": "http://xbrl.sec.gov/dei/2021",
 "presentation": [
  "http://iiotoxys.com/role/Cover"
 ],
 "xbrltype": "booleanItemType"
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"dei_CityAreaCode": {
 "auth_ref": [],
 "lang": {
  "en-us": {
   "role": {
    "documentation": "Area code of city",
    "label": "City Area Code"
   }
  }
 },
 "localname": "CityAreaCode",
 "nsuri": "http://xbrl.sec.gov/dei/2021",
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  "http://iiotoxys.com/role/Cover"
 ],
 "xbrltype": "normalizedStringItemType"
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"dei_CountryRegion": {
 "auth_ref": [],
 "lang": {
  "en-us": {
   "role": {
    "documentation": "Region code of country",
    "label": "Country Region"
   }
  }
 },
 "localname": "CountryRegion",
 "nsuri": "http://xbrl.sec.gov/dei/2021",
 "presentation": [
  "http://iiotoxys.com/role/Cover"
 ],
 "xbrltype": "normalizedStringItemType"
},
"dei_CoverAbstract": {
 "auth_ref": [],
 "lang": {
  "en-us": {
   "role": {
    "documentation": "Cover page.",
    "label": "Cover [Abstract]"
   }
  }
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 "localname": "CoverAbstract",
 "nsuri": "http://xbrl.sec.gov/dei/2021",
 "xbrltype": "stringItemType"
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"dei_CurrentFiscalYearEndDate": {
 "auth_ref": [],
 "lang": {
  "en-us": {
   "role": {
    "documentation": "End date of current fiscal year in the format --MM-DD.",
    "label": "Current Fiscal Year End Date"
   }
  }
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 "localname": "CurrentFiscalYearEndDate",
 "nsuri": "http://xbrl.sec.gov/dei/2021",
 "presentation": [
  "http://iiotoxys.com/role/Cover"
 ],
 "xbrltype": "gMonthDayItemType"
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"dei_DocumentAccountingStandard": {
 "auth_ref": [
  "r412"
 ],
 "lang": {
  "en-us": {
   "role": {
    "documentation": "The basis of accounting the registrant has used to prepare the financial statements included in this filing This can either be 'U.S. GAAP', 'International Financial Reporting Standards', or 'Other'.",
    "label": "Document Accounting Standard"
   }
  }
 },
 "localname": "DocumentAccountingStandard",
 "nsuri": "http://xbrl.sec.gov/dei/2021",
 "presentation": [
  "http://iiotoxys.com/role/Cover"
 ],
 "xbrltype": "accountingStandardItemType"
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"dei_DocumentAnnualReport": {
 "auth_ref": [
  "r410",
  "r412",
  "r413"
 ],
 "lang": {
  "en-us": {
   "role": {
    "documentation": "Boolean flag that is true only for a form used as an annual report.",
    "label": "Document Annual Report"
   }
  }
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 "localname": "DocumentAnnualReport",
 "nsuri": "http://xbrl.sec.gov/dei/2021",
 "presentation": [
  "http://iiotoxys.com/role/Cover"
 ],
 "xbrltype": "booleanItemType"
},
"dei_DocumentFiscalPeriodFocus": {
 "auth_ref": [],
 "lang": {
  "en-us": {
   "role": {
    "documentation": "Fiscal period values are FY, Q1, Q2, and Q3. 1st, 2nd and 3rd quarter 10-Q or 10-QT statements have value Q1, Q2, and Q3 respectively, with 10-K, 10-KT or other fiscal year statements having FY.",
    "label": "Document Fiscal Period Focus"
   }
  }
 },
 "localname": "DocumentFiscalPeriodFocus",
 "nsuri": "http://xbrl.sec.gov/dei/2021",
 "presentation": [
  "http://iiotoxys.com/role/Cover"
 ],
 "xbrltype": "fiscalPeriodItemType"
},
"dei_DocumentFiscalYearFocus": {
 "auth_ref": [],
 "lang": {
  "en-us": {
   "role": {
    "documentation": "This is focus fiscal year of the document report in YYYY format. For a 2006 annual report, which may also provide financial information from prior periods, fiscal 2006 should be given as the fiscal year focus. Example: 2006.",
    "label": "Document Fiscal Year Focus"
   }
  }
 },
 "localname": "DocumentFiscalYearFocus",
 "nsuri": "http://xbrl.sec.gov/dei/2021",
 "presentation": [
  "http://iiotoxys.com/role/Cover"
 ],
 "xbrltype": "gYearItemType"
},
"dei_DocumentPeriodEndDate": {
 "auth_ref": [],
 "lang": {
  "en-us": {
   "role": {
    "documentation": "For the EDGAR submission types of Form 8-K: the date of the report, the date of the earliest event reported; for the EDGAR submission types of Form N-1A: the filing date; for all other submission types: the end of the reporting or transition period. The format of the date is YYYY-MM-DD.",
    "label": "Document Period End Date"
   }
  }
 },
 "localname": "DocumentPeriodEndDate",
 "nsuri": "http://xbrl.sec.gov/dei/2021",
 "presentation": [
  "http://iiotoxys.com/role/Cover"
 ],
 "xbrltype": "dateItemType"
},
"dei_DocumentPeriodStartDate": {
 "auth_ref": [],
 "lang": {
  "en-us": {
   "role": {
    "documentation": "The start date of the period covered in the document, in YYYY-MM-DD format.",
    "label": "Document Period Start Date"
   }
  }
 },
 "localname": "DocumentPeriodStartDate",
 "nsuri": "http://xbrl.sec.gov/dei/2021",
 "presentation": [
  "http://iiotoxys.com/role/Cover"
 ],
 "xbrltype": "dateItemType"
},
"dei_DocumentQuarterlyReport": {
 "auth_ref": [
  "r411"
 ],
 "lang": {
  "en-us": {
   "role": {
    "documentation": "Boolean flag that is true only for a form used as an quarterly report.",
    "label": "Document Quarterly Report"
   }
  }
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 "localname": "DocumentQuarterlyReport",
 "nsuri": "http://xbrl.sec.gov/dei/2021",
 "presentation": [
  "http://iiotoxys.com/role/Cover"
 ],
 "xbrltype": "booleanItemType"
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"dei_DocumentRegistrationStatement": {
 "auth_ref": [
  "r420"
 ],

"lang": {
 "en-us": {
  "role": {
   "documentation": "Boolean flag that is true only for a form used as a registration statement.",
   "label": "Document Registration Statement"
  }
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"localname": "DocumentRegistrationStatement",
"nsuri": "http://xbrl.sec.gov/dei/2021",
"presentation": [
 "http://iiotaye.com/role/Cover"
],
"xbrltype": "booleanItemType"
},
"dei_DocumentShellCompanyEventDate": {
"auth_ref": [
 "r412"
],
"lang": {
 "en-us": {
  "role": {
   "documentation": "Date of event requiring a shell company report.",
   "label": "Document Shell Company Event Date"
  }
 }
},
"localname": "DocumentShellCompanyEventDate",
"nsuri": "http://xbrl.sec.gov/dei/2021",
"presentation": [
 "http://iiotaye.com/role/Cover"
],
"xbrltype": "dateItemType"
},
"dei_DocumentShellCompanyReport": {
"auth_ref": [
 "r412"
],
"lang": {
 "en-us": {
  "role": {
   "documentation": "Boolean flag that is true for a Shell Company Report pursuant to section 13 or 15(d) of the Exchange Act.",
   "label": "Document Shell Company Report"
  }
 }
},
"localname": "DocumentShellCompanyReport",
"nsuri": "http://xbrl.sec.gov/dei/2021",
"presentation": [
 "http://iiotaye.com/role/Cover"
],
"xbrltype": "booleanItemType"
},
"dei_DocumentTransitionReport": {
"auth_ref": [
 "r414"
],
"lang": {
 "en-us": {
  "role": {
   "documentation": "Boolean flag that is true only for a form used as a transition report.",
   "label": "Document Transition Report"
  }
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"localname": "DocumentTransitionReport",
"nsuri": "http://xbrl.sec.gov/dei/2021",
"presentation": [
 "http://iiotaye.com/role/Cover"
],
"xbrltype": "booleanItemType"
},
"dei_DocumentType": {
"auth_ref": [],
"lang": {
 "en-us": {
  "role": {
   "documentation": "The type of document being provided (such as 10-K, 10-Q, 485BPOS, etc). The document type is limited to the same value as the supporting SEC submission type, or the word 'Other'.",
   "label": "Document Type"
  }
 }
},
"localname": "DocumentType",
"nsuri": "http://xbrl.sec.gov/dei/2021",
"presentation": [
 "http://iiotaye.com/role/Cover"
],
"xbrltype": "submissionTypeItemType"
},
"dei_DocumentsIncorporatedByReferenceTextBlock": {
"auth_ref": [
 "r402"
],
"lang": {
 "en-us": {
  "role": {
   "documentation": "Documents incorporated by reference.",
   "label": "Documents Incorporated by Reference [Text Block]"
  }
 }
},
"localname": "DocumentsIncorporatedByReferenceTextBlock",
"nsuri": "http://xbrl.sec.gov/dei/2021",
"presentation": [
 "http://iiotaye.com/role/Cover"
],
"xbrltype": "textBlockItemType"
},
"dei_EntityAddressAddressLine1": {
"auth_ref": [],
"lang": {
 "en-us": {
  "role": {
   "documentation": "Address Line 1 such as Attn, Building Name, Street Name",
   "label": "Entity Address, Address Line One"
  }
 }
},
"localname": "EntityAddressAddressLine1",
"nsuri": "http://xbrl.sec.gov/dei/2021",
"presentation": [
 "http://iiotaye.com/role/Cover"
],
"xbrltype": "normalizedStringItemType"
},
"dei_EntityAddressAddressLine2": {
"auth_ref": [],
"lang": {
 "en-us": {
  "role": {
   "documentation": "Address Line 2 such as Street or Suite number",
   "label": "Entity Address, Address Line Two"
  }
 }
},
"localname": "EntityAddressAddressLine2",
"nsuri": "http://xbrl.sec.gov/dei/2021",
"presentation": [
 "http://iiotaye.com/role/Cover"
],
"xbrltype": "normalizedStringItemType"
},
"dei_EntityAddressAddressLine3": {
"auth_ref": [],
"lang": {
 "en-us": {
  "role": {
   "documentation": "Address Line 3 such as an Office Park",
   "label": "Entity Address, Address Line Three"
  }
 }
},
"localname": "EntityAddressAddressLine3",
"nsuri": "http://xbrl.sec.gov/dei/2021",
"presentation": [
 "http://iiotaye.com/role/Cover"
],
"xbrltype": "normalizedStringItemType"
},
"dei_EntityAddressCityOrTown": {
"auth_ref": [],
"lang": {
 "en-us": {
  "role": {
   "documentation": "Name of the City or Town",
   "label": "Entity Address, City or Town"
  }
 }
},
"localname": "EntityAddressCityOrTown",
"nsuri": "http://xbrl.sec.gov/dei/2021",
"presentation": [
 "http://iiotaye.com/role/Cover"
],
"xbrltype": "normalizedStringItemType"
},
"dei_EntityAddressCountry": {
"auth_ref": [],
"lang": {
 "en-us": {
  "role": {
   "documentation": "ISO 3166-1 alpha-2 country code.",
   "label": "Entity Address, Country"
  }
 }
},
"localname": "EntityAddressCountry",
"nsuri": "http://xbrl.sec.gov/dei/2021",
"presentation": [
 "http://iiotaye.com/role/Cover"
],
"xbrltype": "countryCodeItemType"
},
"dei_EntityAddressPostalZipCode": {
"auth_ref": [],
"lang": {
 "en-us": {
  "role": {
   "documentation": "Code for the postal or zip code",
   "label": "Entity Address, Postal Zip Code"
  }
 }
},
"localname": "EntityAddressPostalZipCode",
"nsuri": "http://xbrl.sec.gov/dei/2021",
"presentation": [
 "http://iiotaye.com/role/Cover"
],
"xbrltype": "normalizedStringItemType"
},
"dei_EntityAddressStateOrProvince": {
"auth_ref": [],
"lang": {
 "en-us": {
  "role": {
   "documentation": "Name of the state or province.",
   "label": "Entity Address, State or Province"
  }
 }
},
"localname": "EntityAddressStateOrProvince",
"nsuri": "http://xbrl.sec.gov/dei/2021",
"presentation": [
 "http://iiotaye.com/role/Cover"
],
"xbrltype": "stateOrProvinceItemType"
},
"dei_EntityBankruptcyProceedingsReportingCurrent": {
"auth_ref": [
 "r405"
],
"lang": {
 "en-us": {
  "role": {
   "documentation": "For registrants involved in bankruptcy proceedings during the preceding five years, the value Yes indicates that the registrant has filed all documents and reports required to be filed by Section 12, 13 or 15(d) of the Securities Exchange Act of 1934 subsequent to the distribution of securities under a plan confirmed by a court. Registrants not involved in bankruptcy proceedings during the preceding five years should not report this element.",
   "label": "Entity Bankruptcy Proceedings, Reporting Current"
  }
 }
},
"localname": "EntityBankruptcyProceedingsReportingCurrent",
"nsuri": "http://xbrl.sec.gov/dei/2021",
"presentation": [
 "http://iiotaye.com/role/Cover"
],
"xbrltype": "booleanItemType"
},
"dei_EntityCentralIndexKey": {
"auth_ref": [
 "r415"
],
"lang": {
 "en-us": {
  "role": {
   "documentation": "A unique 10-digit SEC-issued value to identify entities that have filed disclosures with the SEC. It is commonly abbreviated as CIK.",
   "label": "Entity Central Index Key"
  }
 }
},
"localname": "EntityCentralIndexKey",
"nsuri": "http://xbrl.sec.gov/dei/2021",
"presentation": [
 "http://iiotaye.com/role/Cover"
],
"xbrltype": "centralIndexKeyItemType"
},
"dei_EntityCommonStockSharesOutstanding": {
"auth_ref": [],
"lang": {
 "en-us": {
  "role": {
   "documentation": "Indicate number of shares or other units outstanding of each of registrant's classes of capital or common stock or other ownership interests, if and as stated on cover of related periodic report. Where multiple classes or units exist define each class/interest by adding class of stock items such as Common Class A [Member], Common Class B [Member] or Partnership Interest [Member] onto the Instrument [Domain] of the Entity Listings, Instrument.",
   "label": "Entity Common Stock, Shares Outstanding"
  }
 }
},
"localname": "EntityCommonStockSharesOutstanding",
"nsuri": "http://xbrl.sec.gov/dei/2021",
"presentation": [
 "http://iiotaye.com/role/Cover"
],
"xbrltype": "sharesItemType"
},
"dei_EntityCurrentReportingStatus": {
"auth_ref": [],
"lang": {
 "en-us": {
  "role": {
   "documentation": "Indicate 'Yes' or 'No' whether registrants (1) have 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) have been subject to such filing requirements for the past 90 days. This information should be based on the registrant's current or most recent filing containing the related disclosure.",
   "label": "Entity Current Reporting Status"
  }
 }
},
"localname": "EntityCurrentReportingStatus",
"nsuri": "http://xbrl.sec.gov/dei/2021",
"presentation": [
 "http://iiotaye.com/role/Cover"
],
"xbrltype": "yesNoItemType"
},
"dei_EntityEmergingGrowthCompany": {
"auth_ref": [
 "[illegible]"
],
"lang": {
 "en-us": {
  "role": {
   "documentation": "Indicate if registrant meets the emerging growth company criteria.",
   "label": "Entity Emerging Growth Company"
  }
 }
},
"localname": "EntityEmergingGrowthCompany",
"nsuri": "http://xbrl.sec.gov/dei/2021",
"presentation": [
 "http://iiotaye.com/role/Cover"
],
"xbrltype": "booleanItemType"
},
"dei_EntityExTransitionPeriod": {
"auth_ref": [
 "[illegible]"
],
"lang": {
 "en-us": {
  "role": {
   "documentation": "Indicate if an emerging growth company has elected not to use the extended transition period for complying with any new or revised financial accounting standards.",
   "label": "Elected Not To Use the Extended Transition Period"
  }
 }
},
"localname": "EntityExTransitionPeriod",
"nsuri": "http://xbrl.sec.gov/dei/2021",
"presentation": [
 "http://iiotaye.com/role/Cover"
],
"xbrltype": "booleanItemType"
},
"dei_EntityFileNumber": {
"auth_ref": [],
"lang": {
 "en-us": {
  "role": {
   "documentation": "Commission file number. The field allows up to 17 characters. The prefix may contain 1-3 digits, the sequence number may contain 1-8 digits, the optional suffix may contain 1-4 characters, and the fields are separated with a hyphen.",
   "label": "Entity File Number"
  }
 }
},
"localname": "EntityFileNumber",
"nsuri": "http://xbrl.sec.gov/dei/2021",
"presentation": [
 "http://iiotaye.com/role/Cover"
],
"xbrltype": "fileNumberItemType"
},
"dei_EntityFilerCategory": {
"auth_ref": [
 "[illegible]"
],
"lang": {
 "en-us": {
  "role": {
   "documentation": "Indicate whether the registrant is one of the following: Large Accelerated Filer, Accelerated Filer, Non-accelerated Filer. Definitions of these categories are stated in Rule 12b-2 of the Exchange Act. This information should be based on the registrant's current or most recent filing containing the related disclosure.",
   "label": "Entity Filer Category"
  }
 }
},
"localname": "EntityFilerCategory",
"nsuri": "http://xbrl.sec.gov/dei/2021",
"presentation": [
 "http://iiotaye.com/role/Cover"
],
"xbrltype": "filerCategoryItemType"
},
"dei_EntityIncorporationStateCountryCode": {
"auth_ref": [],
"lang": {
 "en-us": {
  "role": {
   "documentation": "Two-character EDGAR code representing the state or country of incorporation.",
   "label": "Entity Incorporation, State or Country Code"
  }
 }
},
"localname": "EntityIncorporationStateCountryCode",
"nsuri": "http://xbrl.sec.gov/dei/2021",
"presentation": [
 "http://iiotaye.com/role/Cover"
],
"xbrltype": "edgarStateCountryItemType"
},
"dei_EntityInteractiveDataCurrent": {
"auth_ref": [
 "[illegible]"
],
"lang": {
 "en-us": {
  "role": {
   "documentation": "Boolean flag that is true when the registrant has submitted electronically every Interactive Data File required to be submitted pursuant to Rule 405 of Regulation S-T (§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit such files).",
   "label": "Entity Interactive Data Current"
  }
 }
},
"localname": "EntityInteractiveDataCurrent",
"nsuri": "http://xbrl.sec.gov/dei/2021",
"presentation": [
 "http://iiotaye.com/role/Cover"
],
"xbrltype": "yesNoItemType"
},
"dei_EntityPrimarySicNumber": {
"auth_ref": [
 "r413"
],
"lang": {
 "en-us": {
  "role": {
   "documentation": "Primary Standard Industrial Classification (SIC) Number for the Entity.",
   "label": "Entity Primary SIC Number"
  }
 }
},
"localname": "EntityPrimarySicNumber",
"nsuri": "http://xbrl.sec.gov/dei/2021",
"presentation": [
 "http://iiotaye.com/role/Cover"
],
"xbrltype": "sicNumberItemType"
},
"dei_EntityPublicFloat": {
"auth_ref": [],
"crdr": "credit",
"lang": {
 "en-us": {
  "role": {
   "documentation": "The aggregate market value of the voting and non-voting common equity held by non-affiliates computed by reference to the price at which the common equity was last sold, or the average bid and asked price of such common equity, as of the last business day of the registrant's most recently completed second fiscal quarter.",
   "label": "Entity Public Float"
  }
 }
},
"localname": "EntityPublicFloat",
"nsuri": "http://xbrl.sec.gov/dei/2021",
"presentation": [
 "http://iiotaye.com/role/Cover"
],
"xbrltype": "monetaryItemType"
},
"dei_EntityRegistrantName": {
"auth_ref": [
 "r415"
],
"lang": {
 "en-us": {
  "role": {
   "documentation": "The exact name of the entity filing the report as specified in its charter, which is required by forms filed with the SEC.",
   "label": "Entity Registrant Name"
  }
 }
},
"localname": "EntityRegistrantName",
"nsuri": "http://xbrl.sec.gov/dei/2021",
"presentation": [
 "http://iiotaye.com/role/Cover"
],
"xbrltype": "normalizedStringItemType"
},
"dei_EntityShellCompany": {
"auth_ref": [
 "r415"
],
"lang": {
 "en-us": {
  "role": {
   "documentation": "Boolean flag that is true when the registrant is a shell company as defined in Rule 12b-2 of the Exchange Act.",
   "label": "Entity Shell Company"
  }
 }
},
"localname": "EntityShellCompany",
"nsuri": "http://xbrl.sec.gov/dei/2021",
"presentation": [
 "http://iiotaye.com/role/Cover"
],
"xbrltype": "booleanItemType"
},
"dei_EntitySmallBusiness": {
"auth_ref": [
 "r415"
],
"lang": {
 "en-us": {
  "role": {
   "documentation": "Indicates that the company is a Smaller Reporting Company (SRC).",
   "label": "Entity Small Business"
  }
 }
},
"localname": "EntitySmallBusiness",
"nsuri": "http://xbrl.sec.gov/dei/2021",
"presentation": [
 "http://iiotaye.com/role/Cover"
],
"xbrltype": "booleanItemType"
},
"dei_EntityTaxIdentificationNumber": {
"auth_ref": [
 "r415"
],
"lang": {
 "en-us": {
  "role": {
   "documentation": "The Tax Identification Number (TIN), also known as an Employer Identification Number (EIN), is a unique 9-digit value assigned by the IRS.",
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  }
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"localname": "EntityTaxIdentificationNumber",
"nsuri": "http://xbrl.sec.gov/dei/2021",
"presentation": [
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  "role": {
   "documentation": "Indicate 'Yes' or 'No' if the registrant is not required to file reports pursuant to Section 13 or Section 15(d) of the Act.",
   "label": "Entity Voluntary Filers"
  }
 }
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"localname": "EntityVoluntaryFilers",
"nsuri": "http://xbrl.sec.gov/dei/2021",
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"xbrltype": "yesNoItemType"
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"dei_EntityWellKnownSeasonedIssuer": {
"auth_ref": [],
"lang": {
 "en-us": {
  "role": {
   "documentation": "Indicate 'Yes' or 'No' if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act. Is used on Form Type: 10-K, 10-Q, 8-K, 20-F, 6-K, 10-K/A, 10-Q/A, 20-F/A, 6-K/A, N-CSR, N-Q, N-1A.",
   "label": "Entity Well-known Seasoned Issuer"
  }
 }
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  }
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"xbrltype": "normalizedStringItemType"
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   "documentation": "Local phone number for entity.",
   "label": "Local Phone Number"
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   "label": "No Trading Symbol Flag"
  }
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"localname": "NoTradingSymbolFlag",
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   "label": "Other Reporting Standard Item Number"
  }
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],
"xbrltype": "otherReportingStandardItemNumberItemType"
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"dei_PreCommencementIssuerTenderOffer": {
"auth_ref": [
 "r406"
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"lang": {

   "en-us": {
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     "documentation": "Boolean flag that is true when the Form 8-K filing is intended to satisfy the filing obligation of the registrant as pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act.",
     "label": "Pre-commencement Issuer Tender Offer"
    }
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  },
  "localname": "PreCommencementIssuerTenderOffer",
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 "dei_PreCommencementTenderOffer": {
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  "localname": "PreCommencementTenderOffer",
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  "xbrltype": "booleanItemType"
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  "lang": {
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    "role": {
     "documentation": "Title of a 12(b) registered security.",
     "label": "Title of 12(b) Security"
    }
   }
  },
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  "nsuri": "http://xbrl.sec.gov/dei/2021",
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  ],
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 "dei_Security12gTitle": {
  "auth_ref": [
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  "lang": {
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    "role": {
     "documentation": "Title of a 12(g) registered security.",
     "label": "Title of 12(g) Security"
    }
   }
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  "localname": "Security12gTitle",
  "nsuri": "http://xbrl.sec.gov/dei/2021",
  "presentation": [
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  "xbrltype": "securityTitleItemType"
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  "lang": {
   "en-us": {
    "role": {
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     "label": "Security Exchange Name"
    }
   }
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  "localname": "SecurityExchangeName",
  "nsuri": "http://xbrl.sec.gov/dei/2021",
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  "xbrltype": "edgarExchangeCodeItemType"
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  "auth_ref": [
   "r406"
  ],
  "lang": {
   "en-us": {
    "role": {
     "documentation": "15(d), indicating whether the security has a reporting obligation under that section of the Exchange Act.",
     "label": "Security Reporting Obligation"
    }
   }
  },
  "localname": "SecurityReportingObligation",
  "nsuri": "http://xbrl.sec.gov/dei/2021",
  "presentation": [
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  ],
  "xbrltype": "securityReportingObligationItemType"
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  "auth_ref": [
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  "lang": {
   "en-us": {
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     "documentation": "Boolean flag that is true when the Form 8-K filing is intended to satisfy the filing obligation of the registrant as soliciting material pursuant to Rule 14a-12 under the Exchange Act.",
     "label": "Soliciting Material"
    }
   }
  },
  "localname": "SolicitingMaterial",
  "nsuri": "http://xbrl.sec.gov/dei/2021",
  "presentation": [
   "http://iiotoaye.com/role/Cover"
  ],
  "xbrltype": "booleanItemType"
 },
 "dei_TradingSymbol": {
  "auth_ref": [],
  "lang": {
   "en-us": {
    "role": {
     "documentation": "Trading symbol of an instrument as listed on an exchange.",
     "label": "Trading Symbol"
    }
   }
  },
  "localname": "TradingSymbol",
  "nsuri": "http://xbrl.sec.gov/dei/2021",
  "presentation": [
   "http://iiotoaye.com/role/Cover"
  ],
  "xbrltype": "tradingSymbolItemType"
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 "dei_WrittenCommunications": {
  "auth_ref": [
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  ],
  "lang": {
   "en-us": {
    "role": {
     "documentation": "Boolean flag that is true when the Form 8-K filing is intended to satisfy the filing obligation of the registrant as written communications pursuant to Rule 425 under the Securities Act.",
     "label": "Written Communications"
    }
   }
  },
  "localname": "WrittenCommunications",
  "nsuri": "http://xbrl.sec.gov/dei/2021",
  "presentation": [
   "http://iiotoaye.com/role/Cover"
  ],
  "xbrltype": "booleanItemType"
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 "srt_ChiefExecutiveOfficerMember": {
  "auth_ref": [
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  "lang": {
   "en-us": {
    "role": {
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    }
   }
  },
  "localname": "ChiefExecutiveOfficerMember",
  "nsuri": "http://fasb.org/srt/2021-01-31",
  "presentation": [
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  ],
  "xbrltype": "domainItemType"
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 "srt_ChiefOperatingOfficerMember": {
  "auth_ref": [
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  "lang": {
   "en-us": {
    "role": {
     "label": "Chief Operating Officer [Member]"
    }
   }
  },
  "localname": "ChiefOperatingOfficerMember",
  "nsuri": "http://fasb.org/srt/2021-01-31",
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 "srt_CounterpartyNameAxis": {
  "auth_ref": [
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   "r43",
   "r88",
   "r89",
   "r193",
   "r232"
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  "lang": {
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    }
   }
  },
  "localname": "CounterpartyNameAxis",
  "nsuri": "http://fasb.org/srt/2021-01-31",
  "presentation": [
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  "xbrltype": "stringItemType"
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 "srt_MaximumMember": {
  "auth_ref": [
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   "r231",
   "r257",
   "r258",
   "r338",
   "r339",
   "r340",
   "r341",
   "r342",
   "r343",
   "r344",
   "r388",
   "r389",
   "r399",
   "r400"
  ],
  "lang": {
   "en-us": {
    "role": {
     "label": "Maximum [Member]"
    }
   }
  },
  "localname": "MaximumMember",
  "nsuri": "http://fasb.org/srt/2021-01-31",
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  ],
  "xbrltype": "domainItemType"
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   "r257",
   "r258",
   "r338",
   "r339",
   "r340",
   "r341",
   "r342",
   "r343",
   "r344",
   "r388",
   "r389",
   "r399",
   "r400"
  ],
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   "en-us": {
    "role": {
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    }
   }
  },
  "localname": "MinimumMember",
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  "presentation": [
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  "xbrltype": "domainItemType"
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  "auth_ref": [
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  "lang": {
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    "role": {
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"localname": "CommitmentsAndContingenciesDisclosureTextBlock",
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"http://listosye.com/role/CommitmentsAndContingencies"
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"xbrltype": "textBlockItemType"
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"us-gaap_CommonStockMember": {
"auth_ref": [
"r92",
"r93",
"r303"
],
"lang": {
"en-us": {
"role": {
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"label": "Common Stock [Member]"
}
}
},
"localname": "CommonStockMember",
"nsuri": "http://fasb.org/us-gaap/2021-01-31",
"presentation": [
"http://listosye.com/role/StatementsOfStockholdersEquityDeficit"
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"xbrltype": "domainItemType"
},
"us-gaap_CommonStockParOrStatedValuePerShare": {
"auth_ref": [
"r17"
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"lang": {
"en-us": {
"role": {
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"label": "Common stock, par value"
}
}
},
"localname": "CommonStockParOrStatedValuePerShare",
"nsuri": "http://fasb.org/us-gaap/2021-01-31",
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"http://listosye.com/role/BalanceSheetsParenthetical",
"http://listosye.com/role/StockholdersEquityDetailsNarrative"
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"xbrltype": "perShareItemType"
},
"us-gaap_CommonStockSharesAuthorized": {
"auth_ref": [
"r17"
],
"lang": {
"en-us": {
"role": {
"documentation": "The maximum number of common shares permitted to be issued by an entity's charter and bylaws.",
"label": "Common stock, shares authorized"
}
}
},
"localname": "CommonStockSharesAuthorized",
"nsuri": "http://fasb.org/us-gaap/2021-01-31",
"presentation": [
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"http://listosye.com/role/StockholdersEquityDetailsNarrative"
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"xbrltype": "sharesItemType"
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"us-gaap_CommonStockSharesIssued": {
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"r17"
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"lang": {
"en-us": {
"role": {
"documentation": "Total number of common shares of an entity that have been sold or granted to shareholders (includes common shares that were issued, repurchased and remain in the treasury). These shares represent capital invested by the firm's shareholders and owners, and may be all or only a portion of the number of shares authorized. Shares issued include shares outstanding and shares held in
"label": "Common stock, shares issued"
}
}
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"localname": "CommonStockSharesIssued",
"nsuri": "http://fasb.org/us-gaap/2021-01-31",
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"http://listosye.com/role/StockholdersEquityDetailsNarrative"
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"xbrltype": "sharesItemType"
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"us-gaap_CommonStockSharesOutstanding": {
"auth_ref": [
"r17",
"r245"
],
"lang": {
"en-us": {
"role": {
"documentation": "Number of shares of common stock outstanding. Common stock represent the ownership interest in a corporation.",
"label": "Common stock, shares outstanding"
}
}
},
"localname": "CommonStockSharesOutstanding",
"nsuri": "http://fasb.org/us-gaap/2021-01-31",
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"http://listosye.com/role/StockholdersEquityDetailsNarrative"
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"xbrltype": "sharesItemType"
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"us-gaap_CommonStockValue": {
"auth_ref": [
"r17",
"r335"
],
"calculation": {
"http://listosye.com/role/BalanceSheets": {
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"parentTag": "us-gaap_StockholdersEquity",
"weight": 1.0
}
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"crdr": "credit",
"lang": {
"en-us": {
"role": {
"documentation": "Aggregate par or stated value of issued nonredeemable common stock (or common stock redeemable solely at the option of the issuer). This item includes treasury stock repurchased by the entity. Note: elements for number of nonredeemable common shares, par value and other disclosure concepts are in another section within stockholders' equity.",
"label": "Common Stock $0.001 par value, 1,000,000,000 shares authorized; 197,656,396 shares and 165,110,130 shares issued and outstanding at June 30, 2021 and December 31, 2020, respectively"
}
}
},
"localname": "CommonStockValue",
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"http://listosye.com/role/BalanceSheets"
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"us-gaap_ConcentrationRiskCreditRisk": {
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"r126",
"r376"
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"lang": {
"en-us": {
"role": {
"documentation": "Disclosure of accounting policy for credit risk.",
"label": "Concentration of Credit Risk"
}
}
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"localname": "ConcentrationRiskCreditRisk",
"nsuri": "http://fasb.org/us-gaap/2021-01-31",
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"xbrltype": "textBlockItemType"
},
"us-gaap_ConsolidationPolicyTextBlock": {
"auth_ref": [
"r78",
"r299"
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"lang": {
"en-us": {
"role": {
"documentation": "Disclosure of accounting policy regarding (1) the principles it follows in consolidating or combining the separate financial statements, including the principles followed in determining the inclusion or exclusion of subsidiaries or other entities in the consolidated or combined financial statements and (2) its treatment of interests (for example, common stock, a partnership int
"label": "Principles of Consolidation"
}
}
},
"localname": "ConsolidationPolicyTextBlock",
"nsuri": "http://fasb.org/us-gaap/2021-01-31",
"presentation": [
"http://listosye.com/role/SummaryOfSignificantAccountingPoliciesPolicies"
],
"xbrltype": "textBlockItemType"
},
"us-gaap_ConversionOfStockAmountConverted1": {
"auth_ref": [
"r74",
"r75",
"r76"
],
"crdr": "debit",
"lang": {
"en-us": {
"role": {
"documentation": "The value of the stock converted in a noncash (or part noncash) transaction. Noncash is defined as transactions during a period that do not result in cash receipts or cash payments in the period. \"Part noncash\" refers to that portion of the transaction not resulting in cash receipts or cash payments in the period.",
"label": "Conversion of stock, amount issued"
}
}
},
"localname": "ConversionOfStockAmountConverted1",
"nsuri": "http://fasb.org/us-gaap/2021-01-31",
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"http://listosye.com/role/RelatedPartiesDetailsNarrative"
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"xbrltype": "monetaryItemType"
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"us-gaap_ConversionOfStockSharesIssued1": {
"auth_ref": [
"r74",
"r75",
"r76"
],
"lang": {
"en-us": {
"role": {
"documentation": "The number of new shares issued in the conversion of stock in a noncash (or part noncash) transaction. Noncash is defined as transactions during a period that do not result in cash receipts or cash payments in the period. \"Part noncash\" refers to that portion of the transaction not resulting in cash receipts or cash payments in the period.",
"label": "Conversion of stock, shares issued"
}
}
},
"localname": "ConversionOfStockSharesIssued1",
"nsuri": "http://fasb.org/us-gaap/2021-01-31",
"presentation": [
"http://listosye.com/role/RelatedPartiesDetailsNarrative"
],
"xbrltype": "sharesItemType"
},
"us-gaap_ConvertibleDebtTableTextBlock": {
"auth_ref": [],
"lang": {
"en-us": {
"role": {
"documentation": "Tabular disclosure of convertible debt instrument. Includes, but is not limited to, principal amount and amortized premium or discount.",
"label": "Schedule of convertible note payable"
}
}
},
"localname": "ConvertibleDebtTableTextBlock",
"nsuri": "http://fasb.org/us-gaap/2021-01-31",
"presentation": [
"http://listosye.com/role/ConvertibleNotesPayableTables"
],
"xbrltype": "textBlockItemType"
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"us-gaap_ConvertibleLongTermNotesPayable": {
"auth_ref": [
"r33"
],
"crdr": "credit",
"lang": {
"en-us": {
"role": {
"documentation": "Carrying value as of the balance sheet date of long-term debt (with maturities initially due after one year or beyond the operating cycle if longer) identified as Convertible Notes Payable, excluding current portion. Convertible Notes Payable is a written promise to pay a note which can be exchanged for a specified amount of another, related security, at the option of the issue
"label": "Convertible note payable, net"
}
}
},
"localname": "ConvertibleLongTermNotesPayable",
"nsuri": "http://fasb.org/us-gaap/2021-01-31",
"presentation": [
"http://listosye.com/role/ConvertibleNotesPayableDetails"
],
"xbrltype": "monetaryItemType"
},
"us-gaap_ConvertibleNotesPayable": {
"auth_ref": [
"r13",
"r363",
"r378",
"r396"
],
"crdr": "credit",
"lang": {
"en-us": {
"role": {
"documentation": "Including the current and noncurrent portions, carrying value as of the balance sheet date of a written promise to pay a note, initially due after one year or beyond the operating cycle if longer, which can be exchanged for a specified amount of one or more securities (typically common stock), at the option of the issuer or the holder.",
"label": "Net balance",
"verboseLabel": "Convertible notes payble outstanding"
}
}
},
"localname": "ConvertibleNotesPayable",
"nsuri": "http://fasb.org/us-gaap/2021-01-31",
"presentation": [
"http://listosye.com/role/ConvertibleNotesPayableDetails",
"http://listosye.com/role/ConvertibleNotesPayableDetailsNarrative"
],
"xbrltype": "monetaryItemType"
},
"us-gaap_ConvertibleNotesPayableCurrent": {
"auth_ref": [
"r29"
],
"crdr": "credit",
"lang": {
"en-us": {
"role": {
"documentation": "Carrying value as of the balance sheet date of the portion of long-term debt due within one year or the operating cycle if longer identified as Convertible Notes Payable. Convertible Notes Payable is a written promise to pay a note which can be exchanged for a specified amount of another, related security, at the option of the issuer and the holder.",
"label": "Convertible Notes Payable, Current",
"negatedLabel": "Less current portion"
}
}
},
"localname": "ConvertibleNotesPayableCurrent",
"nsuri": "http://fasb.org/us-gaap/2021-01-31",
"presentation": [
"http://listosye.com/role/ConvertibleNotesPayableDetails"
],
"xbrltype": "monetaryItemType"
},
"us-gaap_ConvertibleNotesPayableMember": {
"auth_ref": [
"r12",
"r362",
"r375",
"r394"
],
"lang": {
"en-us": {
"role": {
"documentation": "Written promise to pay a note which can be exchanged for a specified quantity of securities (typically common stock), at the option of the issuer or the holder.",
"label": "Convertible Notes Payable [Member]"
}
}
},
"localname": "ConvertibleNotesPayableMember",
"nsuri": "http://fasb.org/us-gaap/2021-01-31",
"presentation": [
"http://listosye.com/role/ConvertibleNotesPayableDetails",
"http://listosye.com/role/EarningsLossPerShareDetails-AntidilutiveShares"
],
"xbrltype": "domainItemType"
},
"us-gaap_ConvertiblePreferredStockConvertedToOtherSecurities": {
"auth_ref": [
"r246"
],
"calculation": {
"http://listosye.com/role/StatementsOfOperations": {
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"parentTag": "us-gaap_NetIncomeLossAvailableToCommonStockholdersBasic",
"weight": -1.0
}

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"en-us": {
"role": {
"documentation": "Line items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table.",
"label": "Debt Instrument [Line Items]"
}
}
},
"localname": "DebtInstrumentLineItems",
"nsuri": "http://fasb.org/us-gaap/2021-01-31",
"presentation": [
"http://listosye.com/role/ConvertibleNotesPayableDetails",
"http://listosye.com/role/ConvertibleNotesPayableDetailsNarrative"
],
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"verboseLabel": "Net loss per share attributable to common stockholders, basic and diluted"
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"http://listosye.com/role/StatementsOfOperations"
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"en-us": {
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  "order": 9.0,
  "parentTag": "us-gaap_NetCashProvidedByUsedInOperatingActivities",
  "weight": -1.0
 }
},
"crdr": "credit",
"lang": {
 "en-us": {
  "role": {
   "documentation": "The increase (decrease) during the reporting period in the amount of outstanding money paid in advance for goods or services that bring economic benefits for future periods.",
   "label": "Increase (Decrease) in Prepaid Expense",
   "negatedLabel": "Prepaid expense"
  }
 }
},
"localname": "IncreaseDecreaseInPrepaidExpense",
"nsuri": "http://fasb.org/us-gaap/2021-01-31",
"presentation": [
 "http://iiotoaye.com/role/StatementsOfCashFlows"
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"xbrltype": "monetaryItemType"
},
"us-gaap_IntangibleAssetsCurrent": {
"auth_ref": [
 "r1"
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"calculation": {
 "http://iiotoaye.com/role/IntangibleAssetsDetails-EstimatedFutureAmortizationExpense": {
  "order": null,
  "parentTag": null,
  "root": true,
  "weight": null
 }
},
"crdr": "debit",
"lang": {
 "en-us": {
  "role": {
   "documentation": "The current portion of nonphysical assets, excluding financial assets, if these assets are classified into the current and noncurrent portions.",
   "label": "Intangible Assets, Current",
   "totalLabel": "Total"
  }
 }
},
"localname": "IntangibleAssetsCurrent",
"nsuri": "http://fasb.org/us-gaap/2021-01-31",
"presentation": [
 "http://iiotoaye.com/role/IntangibleAssetsDetails-EstimatedFutureAmortizationExpense"
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"xbrltype": "monetaryItemType"
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"us-gaap_InterestExpense": {
"auth_ref": [
 "r50",
 "r133",
 "r317",
 "r320",
 "r371"
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"calculation": {
 "http://iiotoaye.com/role/StatementsOfOperations": {
  "order": 3.0,
  "parentTag": "us-gaap_NonoperatingIncomeExpense",
  "weight": -1.0
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},
"crdr": "debit",
"lang": {
 "en-us": {
  "role": {
   "documentation": "Amount of the cost of borrowed funds accounted for as interest expense.",
   "label": "Interest expense",
   "negatedLabel": "Interest expense"
  }
 }
},
"localname": "InterestExpense",
"nsuri": "http://fasb.org/us-gaap/2021-01-31",
"presentation": [
 "http://iiotoaye.com/role/StatementsOfOperations",
 "http://iiotoaye.com/role/StockholdersEquityDetailsNarrative"
],
"xbrltype": "monetaryItemType"
},
"us-gaap_InterestExpenseDebt": {
"auth_ref": [
 "r60",
 "r210",
 "r218",
 "r221",
 "r222"
],
"crdr": "debit",
"lang": {
 "en-us": {
  "role": {
   "documentation": "Amount of the cost of borrowed funds accounted for as interest expense for debt.",
   "label": "Interest Expense"
  }
 }
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"localname": "InterestExpenseDebt",
"nsuri": "http://fasb.org/us-gaap/2021-01-31",
"presentation": [
 "http://iiotoaye.com/role/ConvertibleNotesPayableDetailsNarrative"
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"xbrltype": "monetaryItemType"
},
"us-gaap_InterestExpenseDeposits": {
"auth_ref": [
 "r370"
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"calculation": {
 "http://iiotoaye.com/role/StatementsOfOperations": {
  "order": 1.0,
  "parentTag": "us-gaap_OperatingExpenses",
  "weight": 1.0
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"crdr": "debit",
"lang": {
 "en-us": {
  "role": {
   "documentation": "Aggregate amount of interest expense on all deposits.",
   "label": "Bank service charges"
  }
 }
},
"localname": "InterestExpenseDeposits",
"nsuri": "http://fasb.org/us-gaap/2021-01-31",
"presentation": [
 "http://iiotoaye.com/role/StatementsOfOperations"
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"xbrltype": "monetaryItemType"
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"us-gaap_InterestPaidNet": {
"auth_ref": [
 "r63",
 "r66",
 "r73"
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"crdr": "credit",
"lang": {
 "en-us": {
  "role": {
   "documentation": "Amount of cash paid for interest, excluding capitalized interest, classified as operating activity. Includes, but is not limited to, payment to settle zero-coupon bond for accreted interest of debt discount and debt instrument with insignificant coupon interest rate in relation to effective interest rate of borrowing attributable to accreted interest of debt discount.",
   "label": "Interest paid during the period"
  }
 }
},
"localname": "InterestPaidNet",
"nsuri": "http://fasb.org/us-gaap/2021-01-31",
"presentation": [
 "http://iiotoaye.com/role/StatementsOfCashFlows"
],
"xbrltype": "monetaryItemType"
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"us-gaap_InterestPayableCurrentAndNoncurrent": {
"auth_ref": [
 "r366",
 "r382"
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"crdr": "credit",
"lang": {
 "en-us": {
  "role": {
   "documentation": "Amount of interest payable on debt, including, but not limited to, trade payables.",
   "label": "Accrued interest"
  }
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"localname": "InterestPayableCurrentAndNoncurrent",
"nsuri": "http://fasb.org/us-gaap/2021-01-31",
"presentation": [
 "http://iiotoaye.com/role/ConvertibleNotesPayableDetailsNarrative",
 "http://iiotoaye.com/role/StockholdersEquityDetailsNarrative"
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"x182",
"x183",
"x184",
"x185",
"x186",
"x187",
"x304",
"x309",
"x369",
"x384"
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"calculation": {
"http://listoxye.com/role/StatementsOfOperations": {
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"parentTag": "us-gaap_NetIncomeLossAvailableToCommonStockholdersBasic",
"weight": 1.0
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"crdr": "credit",
"lang": {
"en-us": {
"role": {
"documentation": "The portion of profit or loss for the period, net of income taxes, which is attributable to the parent.",
"label": "Net Income (Loss) Attributable to Parent",
"totalLabel": "Net Loss"
}
}
},
"localname": "NetIncomeLoss",
"nsuri": "http://fasb.org/us-gaap/2021-01-31",
"presentation": [
"http://listoxye.com/role/StatementsOfOperations"
],
"xbrltype": "monetaryItemType"
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"us-gaap_NetIncomeLossAvailableToCommonStockholdersBasic": {
"auth_ref": [
"x97",
"x98",
"x99",
"x100",
"x104",
"x105",
"x110",
"x113",
"x135",
"x137",
"x140",
"x143",
"x145"
],
"calculation": {
"http://listoxye.com/role/StatementsOfCashFlows": {
"order": 1.0,
"parentTag": "us-gaap_NetCashProvidedByUsedInOperatingActivities",
"weight": 1.0
},
"http://listoxye.com/role/StatementsOfOperations": {
"order": null,
"parentTag": null,
"root": true,
"weight": null
}
},
"crdr": "credit",
"lang": {
"en-us": {
"role": {
"documentation": "Amount, after deduction of tax, noncontrolling interests, dividends on preferred stock and participating securities; of income (loss) available to common shareholders.",
"label": "Net loss",
"totalLabel": "Net Loss Attributable to Common Stockholders",
"verboseLabel": "Net loss attributable to common stockholders (basic)"
}
}
},
"localname": "NetIncomeLossAvailableToCommonStockholdersBasic",
"nsuri": "http://fasb.org/us-gaap/2021-01-31",
"presentation": [
"http://listoxye.com/role/EarningsLossPerShareDetails-PerShareInfo",
"http://listoxye.com/role/StatementsOfCashFlows",
"http://listoxye.com/role/StatementsOfOperations",
"http://listoxye.com/role/StatementsOfStockholdersEquityDeficit"
],
"xbrltype": "monetaryItemType"
},
"us-gaap_NewAccountingPronouncementsPolicyPolicyTextBlock": {
"auth_ref": [],
"lang": {
"en-us": {
"role": {
"documentation": "Disclosure of accounting policy pertaining to new accounting pronouncements that may impact the entity's financial reporting. Includes, but is not limited to, quantification of the expected or actual impact.",
"label": "Recent Accounting Pronouncements"
}
}
},
"localname": "NewAccountingPronouncementsPolicyPolicyTextBlock",
"nsuri": "http://fasb.org/us-gaap/2021-01-31",
"presentation": [
"http://listoxye.com/role/SummaryOfSignificantAccountingPoliciesPolicies"
],
"xbrltype": "textBlockItemType"
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"us-gaap_OperatingLeaseExpense": {
"auth_ref": [
"x323"
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"crdr": "debit",
"lang": {
"en-us": {
"role": {
"documentation": "Amount of operating lease expense. Excludes sublease income.",
"label": "Rent expense paid to stockholder"
}
}
},
"localname": "OperatingLeaseExpense",
"nsuri": "http://fasb.org/us-gaap/2021-01-31",
"presentation": [
"http://listoxye.com/role/RelatedPartiesDetailsNarrative"
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"xbrltype": "monetaryItemType"
},
"us-gaap_OtherCommitmentsAxis": {
"auth_ref": [],
"lang": {
"en-us": {
"role": {
"documentation": "Information by type of other commitment.",
"label": "Other Commitments [Axis]"
}
}
},
"localname": "OtherCommitmentsAxis",
"nsuri": "http://fasb.org/us-gaap/2021-01-31",
"presentation": [
"http://listoxye.com/role/CommitmentsAndContingenciesDetailsNarrative"
],
"xbrltype": "stringItemType"
},
"us-gaap_OtherCommitmentsDomain": {
"auth_ref": [],
"lang": {
"en-us": {
"role": {
"documentation": "Other future obligation."
}
}
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"localname": "OtherCommitmentsDomain",
"nsuri": "http://fasb.org/us-gaap/2021-01-31",
"presentation": [
"http://listoxye.com/role/CommitmentsAndContingenciesDetailsNarrative"
],
"xbrltype": "domainItemType"
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"us-gaap_OtherCommitmentsLineItems": {
"auth_ref": [],
"lang": {
"en-us": {
"role": {
"documentation": "Line items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table.",
"label": "Other Commitments [Line Items]"
}
}
},
"localname": "OtherCommitmentsLineItems",
"nsuri": "http://fasb.org/us-gaap/2021-01-31",
"presentation": [
"http://listoxye.com/role/CommitmentsAndContingenciesDetailsNarrative"
],
"xbrltype": "stringItemType"
},
"us-gaap_OtherCommitmentsTable": {
"auth_ref": [],
"lang": {
"en-us": {
"role": {
"documentation": "Disclosure of information about obligations resulting from other commitments.",
"label": "Other Commitments [Table]"
}
}
},
"localname": "OtherCommitmentsTable",
"nsuri": "http://fasb.org/us-gaap/2021-01-31",
"presentation": [
"http://listoxye.com/role/CommitmentsAndContingenciesDetailsNarrative"
],
"xbrltype": "stringItemType"
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"us-gaap_OtherGeneralExpense": {
"auth_ref": [
"x58"
],
"calculation": {
"http://listoxye.com/role/StatementsOfOperations": {
"order": 3.0,
"parentTag": "us-gaap_OperatingExpenses",
"weight": 1.0
}
},
"crdr": "debit",
"lang": {
"en-us": {
"role": {
"documentation": "Amount of general expenses not normally included in Other Operating Costs and Expenses.",
"label": "Organization Costs"
}
}
},
"localname": "OtherGeneralExpense",
"nsuri": "http://fasb.org/us-gaap/2021-01-31",
"presentation": [
"http://listoxye.com/role/StatementsOfOperations"
],
"xbrltype": "monetaryItemType"
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"us-gaap_OtherIncome": {
"auth_ref": [
"x387"
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"calculation": {
"http://listoxye.com/role/StatementsOfOperations": {
"order": 4.0,
"parentTag": "us-gaap_NonoperatingIncomeExpense",
"weight": 1.0
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},
"crdr": "credit",
"lang": {
"en-us": {
"role": {
"documentation": "Amount of revenue and income classified as other.",
"label": "Other Income"
}
}
},
"localname": "OtherIncome",
"nsuri": "http://fasb.org/us-gaap/2021-01-31",
"presentation": [
"http://listoxye.com/role/StatementsOfOperations"
],
"xbrltype": "monetaryItemType"
},
"us-gaap_OtherIncomeAndExpensesAbstract": {
"auth_ref": [],
"lang": {
"en-us": {
"role": {
"label": "Other Income (Expense)"
}
}
},
"localname": "OtherIncomeAndExpensesAbstract",
"nsuri": "http://fasb.org/us-gaap/2021-01-31",
"presentation": [
"http://listoxye.com/role/StatementsOfOperations"
],
"xbrltype": "stringItemType"
},
"us-gaap_PlanNameAxis": {
"auth_ref": [
"x261",
"x278"
],
"lang": {
"en-us": {
"role": {
"documentation": "Information by plan name for share-based payment arrangement.",
"label": "Plan Name [Axis]"
}
}
},
"localname": "PlanNameAxis",
"nsuri": "http://fasb.org/us-gaap/2021-01-31",
"presentation": [
"http://listoxye.com/role/CommitmentsAndContingenciesDetailsNarrative",
"http://listoxye.com/role/StockholdersEquityDetailsNarrative"
],
"xbrltype": "stringItemType"
},
"us-gaap_PlanNameDomain": {
"auth_ref": [],
"lang": {
"en-us": {
"role": {
"documentation": "Plan name for share-based payment arrangement."
}
}
},
"localname": "PlanNameDomain",
"nsuri": "http://fasb.org/us-gaap/2021-01-31",
"presentation": [
"http://listoxye.com/role/CommitmentsAndContingenciesDetailsNarrative",
"http://listoxye.com/role/StockholdersEquityDetailsNarrative"
],
"xbrltype": "domainItemType"
},
"us-gaap_PreferredStockLiquidationPreference": {
"auth_ref": [
"x16",
"x82",
"x234",
"x246",
"x247"
],
"lang": {
"en-us": {
"role": {
"documentation": "The per share liquidation preference (or restrictions) of nonredeemable preferred stock (or preferred stock redeemable solely at the option of the issuer) that has a preference in involuntary liquidation considerably in excess of the par or stated value of the shares. The liquidation preference is the difference between the preference in liquidation and the par or stated values of the shares.",
"label": "Liquidation preference"
}
}
},
"localname": "PreferredStockLiquidationPreference",
"nsuri": "http://fasb.org/us-gaap/2021-01-31",
"presentation": [
"http://listoxye.com/role/BalanceSheetsParenthetical"
],
"xbrltype": "perShareItemType"
},
"us-gaap_PreferredStockMember": {
"auth_ref": [],
"lang": {
"en-us": {
"role": {
"documentation": "Preferred shares may provide a preferential dividend to the dividend on common stock and may take precedence over common stock in the event of a liquidation. Preferred shares typically represent an ownership interest in the company.",
"label": "Preferred Stock [Member]"
}
}
},
"localname": "PreferredStockMember",
"nsuri": "http://fasb.org/us-gaap/2021-01-31",
"presentation": [
"http://listoxye.com/role/StatementsOfStockholdersEquityDeficit"
],
"xbrltype": "domainItemType"
},
"us-gaap_PreferredStockParOrStatedValuePerShare": {
"auth_ref": [
"x16",
"x229"
],
"lang": {
"en-us": {
"role": {
"documentation": "Face amount or stated value per share of preferred stock nonredeemable or redeemable solely at the option of the issuer.",
"label": "Preferred stock, par value"
}
}
},
"localname": "PreferredStockParOrStatedValuePerShare",
"nsuri": "http://fasb.org/us-gaap/2021-01-31",
"presentation": [
"http://listoxye.com/role/BalanceSheetsParenthetical",
"http://listoxye.com/role/StockholdersEquityDetailsNarrative"
],
"xbrltype": "perShareItemType"
},
"us-gaap_PreferredStockSharesAuthorized": {
"auth_ref": [
"x16"
],
"lang": {
"en-us": {
"role": {
"documentation": "The maximum number of nonredeemable preferred shares (or preferred stock redeemable solely at the option of the issuer) permitted to be issued by an entity's charter and bylaws.",
"label": "Preferred stock, shares authorized"
}
}
},
"localname": "PreferredStockSharesAuthorized",
"nsuri": "http://fasb.org/us-gaap/2021-01-31",
"presentation": [
"http://listoxye.com/role/BalanceSheetsParenthetical",
"http://listoxye.com/role/StockholdersEquityDetailsNarrative"
],
"xbrltype": "sharesItemType"
},
"us-gaap_PreferredStockSharesIssued": {
"auth_ref": [
"x16",
"x229"
],
"lang": {
"en-us": {
"role": {
"documentation": "Total number of nonredeemable preferred shares (or preferred stock redeemable solely at the option of the issuer) issued to shareholders (includes related preferred shares that were issued, repurchased, and remain in the treasury). May be all or portion of the number of preferred shares authorized. Excludes preferred shares that are classified as debt.",
"label": "Preferred stock, shares issued"
}
}
},
"localname": "PreferredStockSharesIssued",
"nsuri": "http://fasb.org/us-gaap/2021-01-31",
"presentation": [
"http://listoxye.com/role/BalanceSheetsParenthetical"
],
"xbrltype": "sharesItemType"
},
"us-gaap_PreferredStockSharesOutstanding": {
"auth_ref": [
"x16"
],
"lang": {
"en-us": {
"role": {
"documentation": "Aggregate share number for all nonredeemable preferred stock (or preferred stock redeemable solely at the option of the issuer) held by stockholders. Does not include preferred shares that have been repurchased.",
"label": "Preferred stock, shares outstanding"
}
}
},
"localname": "PreferredStockSharesOutstanding",
"nsuri": "http://fasb.org/us-gaap/2021-01-31",
"presentation": [
"http://listoxye.com/role/BalanceSheetsParenthetical"
],
"xbrltype": "sharesItemType"
},
"us-gaap_PreferredStockValue": {
"auth_ref": [
"x16",
"x335"
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"calculation": {
"http://listoxye.com/role/BalanceSheets": {
"order": 1.0,
"parentTag": "us-gaap_StockholdersEquity",
"weight": 1.0
}
},
"crdr": "credit",
"lang": {
"en-us": {
"role": {
"documentation": "Aggregate par or stated value of issued nonredeemable preferred stock (or preferred stock redeemable solely at the option of the issuer). This item includes treasury stock repurchased by the entity. Note: elements for number of nonredeemable preferred shares, par value and other disclosure concepts are in another section within stockholders' equity.",
"label": "Preferred Stock Series A, $0.001 par value, 10,000,000 Shares authorized; 25,865 shares issued and outstanding at June 30, 2021 and December 31, 2020, respectively"
}
}
},
"localname": "PreferredStockValue",
"nsuri": "http://fasb.org/us-gaap/2021-01-31",
"presentation": [
"http://listoxye.com/role/BalanceSheets"
],
"xbrltype": "monetaryItemType"
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"us-gaap_PrepaidExpenseCurrent": {
"auth_ref": [
"x5",
"x7",
"x159",
"x160"
],
"calculation": {
"http://listoxye.com/role/BalanceSheets": {
"order": 2.0,
"parentTag": "us-gaap_AssetsCurrent",
"weight": 1.0
}
},
"crdr": "debit",
"lang": {
"en-us": {
"role": {
"documentation": "Amount of asset related to consideration paid in advance for costs that provide economic benefits within a future period of one year or the normal operating cycle, if longer.",
"label": "Prepaid expenses"
}
}
},
"localname": "PrepaidExpenseCurrent",
"nsuri": "http://fasb.org/us-gaap/2021-01-31",
"presentation": [
"http://listoxye.com/role/BalanceSheets"
],
"xbrltype": "monetaryItemType"
},
"us-gaap_ProceedsFromConvertibleDebt": {
"auth_ref": [
"x62"
],
"crdr": "debit",
"lang": {
"en-us": {
"role": {
"documentation": "The cash inflow from the issuance of a long-term debt instrument which can be exchanged for a specified amount of another security, typically the entity's common stock, at the option of the issuer or the holder.",
"label": "Proceeds from convertible debt"
}
}
},
"localname": "ProceedsFromConvertibleDebt",
"nsuri": "http://fasb.org/us-gaap/2021-01-31",
"presentation": [
"http://listoxye.com/role/StockholdersEquityDetailsNarrative"
],
"xbrltype": "monetaryItemType"
},
"us-gaap_ProceedsFromIssuanceOrSaleOfEquity": {
"auth_ref": [
"x61"
],
"calculation": {
"http://listoxye.com/role/StatementsOfCashFlows": {
"order": 3.0,
"parentTag": "us-gaap_NetCashProvidedByUsedInFinancingActivities",
"weight": 1.0
}
},
"crdr": "debit",
"lang": {
"en-us": {
"role": {
"documentation": "The cash inflow from the issuance of common stock, preferred stock, treasury stock, stock options, and other types of equity.",
"label": "Proceeds from sale of common stock, net of commissions",
"verboseLabel": "Proceeds from stock"
}
}
},
"localname": "ProceedsFromIssuanceOrSaleOfEquity",

"nsuri": "http://fasb.org/us-gaap/2021-01-31",
"presentation": [
"http://iiotaye.com/role/StatementsOfCashFlows",
"http://iiotaye.com/role/StockholdersEquityDetailsNarrative"
],
"xbrltype": "monetaryItemType"
},
"us-gaap_ProceedsFromLoans": {
"auth_ref": [
"r45"
],
"crdr": "debit",
"lang": {
"en-us": {
"role": {
"documentation": "Cash received from principal payments made on loans related to operating activities.",
"label": "Proceeds from loan"
}
}
},
"localname": "ProceedsFromLoans",
"nsuri": "http://fasb.org/us-gaap/2021-01-31",
"presentation": [
"http://iiotaye.com/role/PaycheckProtectionProgramLoanDetailsNarrative"
],
"xbrltype": "monetaryItemType"
},
"us-gaap_ProfessionalAndContractServicesExpense": {
"auth_ref": [],
"calculation": {
"http://iiotaye.com/role/StatementsOfOperations": {
"order": 5.0,
"parentTag": "us-gaap_OperatingExpenses",
"weight": 1.0
}
},
"crdr": "debit",
"lang": {
"en-us": {
"role": {
"documentation": "Professional and contract service expense includes cost reimbursements for support services related to contracted projects, outsourced management, technical and staff support.",
"label": "Professional fees",
"verboseLabel": "Professional expense paid"
}
}
},
"localname": "ProfessionalAndContractServicesExpense",
"nsuri": "http://fasb.org/us-gaap/2021-01-31",
"presentation": [
"http://iiotaye.com/role/RelatedPartiesDetailsNarrative",
"http://iiotaye.com/role/StatementsOfOperations"
],
"xbrltype": "monetaryItemType"
},
"us-gaap_ReceivablesPolicyTextBlock": {
"auth_ref": [
"r150",
"r153",
"r154",
"r155"
],
"lang": {
"en-us": {
"role": {
"documentation": "Disclosure of accounting policy for receivable. Includes, but is not limited to, accounts receivable and financing receivable.",
"label": "Accounts Receivable and Allowance for Doubtful Accounts"
}
}
},
"localname": "ReceivablesPolicyTextBlock",
"nsuri": "http://fasb.org/us-gaap/2021-01-31",
"presentation": [
"http://iiotaye.com/role/SummaryOfSignificantAccountingPoliciesPolicies"
],
"xbrltype": "textBlockItemType"
},
"us-gaap_RelatedPartyDomain": {
"auth_ref": [
"r256",
"r326",
"r327"
],
"lang": {
"en-us": {
"role": {
"documentation": "Related parties include affiliates; other entities for which investments are accounted for by the equity method by the entity; trusts for benefit of employees; and principal owners, management, and members of immediate families. It also may include other parties with which the entity may control or can significantly influence the management or operating policies of the other to an extent that one of the transacting parties might be prevented from fully pursuing its own separate interests."
}
}
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"presentation": [
"http://iiotaye.com/role/RelatedPartiesDetailsNarrative",
"http://iiotaye.com/role/StockholdersEquityDetailsNarrative"
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"xbrltype": "domainItemType"
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"us-gaap_RelatedPartyTransactionAxis": {
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"r256",
"r326",
"r327",
"r330"
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"lang": {
"en-us": {
"role": {
"documentation": "Information by type of related party transaction.",
"label": "Related Party Transaction [Axis]"
}
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"us-gaap_RelatedPartyTransactionDomain": {
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"role": {
"documentation": "Transaction between related party."
}
}
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"us-gaap_RelatedPartyTransactionLineItems": {
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"lang": {
"en-us": {
"role": {
"documentation": "Line items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table.",
"label": "Related Party Transaction [Line Items]"
}
}
},
"localname": "RelatedPartyTransactionLineItems",
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  "lang": {
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    "role": {
     "documentation": "Total of all stockholders' equity (deficit) items, net of receivables from officers, directors, owners, and affiliates of the entity which are attributable to the parent. The amount of the economic entity's stockholders' equity attributable to the parent excludes the amount of stockholders' equity which is allocable to that ownership interest in subsidiary equity which is not attributable to the parent (noncontrolling interest, minority interest). This excludes temporary equity and is sometimes called permanent equity.",
     "label": "Stockholders' Equity Attributable to Parent",
     "periodEndLabel": "Ending balance, value",
     "periodStartLabel": "Beginning balance, value",
     "totalLabel": "Total Stockholders' Equity (Deficit)"
    }
   }
  },
  "localname": "StockholdersEquity",
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   "http://iiotsys.com/role/StatementsOfStockholdersEquityDeficit"
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  "xbrltype": "monetaryItemType"
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  "xbrltype": "stringItemType"
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   "r244",
   "r252",
   "r254"
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  "lang": {
   "en-us": {
    "role": {
     "documentation": "The entire disclosure for shareholders' equity comprised of portions attributable to the parent entity and noncontrolling interest, including other comprehensive income. Includes, but is not limited to, balances of common stock, preferred stock, additional paid-in capital, other capital and [illegible]
     "label": "STOCKHOLDERS' EQUITY"
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  "localname": "SubsequentEventsAbstract",
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   "r337"
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  "lang": {
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    "role": {
     "documentation": "The entire disclosure for significant events or transactions that occurred after the balance sheet date through the date the financial statements were issued or the date the financial statements were available to be issued. Examples include: the sale of a capital stock issue, purchase of a [illegible]
     "label": "SUBSEQUENT EVENTS"
    }
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  "localname": "SubsequentEventsTextBlock",
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 "us-gaap_TypeOfArrangementAxis": {
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  "lang": {
   "en-us": {
    "role": {
     "documentation": "Information by collaborative arrangement and arrangement other than collaborative applicable to revenue-generating activity or operations.",
     "label": "Collaborative Arrangement and Arrangement Other than Collaborative [Axis]"
    }
   }
  },
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   "http://iiotsys.com/role/StockholdersEquityDetailsNarrative"
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  },
  "crdr": "credit",
  "lang": {
   "en-us": {
    "role": {
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     "label": "Gain (loss) on change in FMV of derivative liability"
    }
   }
  },
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  "nsuri": "http://fasb.org/us-gaap/2021-01-31",
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   "r126",
   "r127",
   "r128",
   "r129"
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  "lang": {
   "en-us": {
    "role": {
     "documentation": "Disclosure of accounting policy for the use of estimates in the preparation of financial statements in conformity with generally accepted accounting principles.",
     "label": "Use of Estimates"
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   }
  },
  "localname": "UseOfEstimates",
  "nsuri": "http://fasb.org/us-gaap/2021-01-31",
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  ],
  "xbrltype": "textBlockItemType"
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 "us-gaap_VestingAxis": {
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  "lang": {
   "en-us": {
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     "label": "Vesting [Axis]"
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   }
  },
  "localname": "VestingAxis",
  "nsuri": "http://fasb.org/us-gaap/2021-01-31",
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 "us-gaap_VestingDomain": {
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  ],
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 "us-gaap_WarrantMember": {
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     "label": "Warrant [Member]"
    }
   }
  },
  "localname": "WarrantMember",
  "nsuri": "http://fasb.org/us-gaap/2021-01-31",
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  ],
  "xbrltype": "domainItemType"
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 "us-gaap_WeightedAverageNumberOfShareOutstandingBasicAndDiluted": {
  "auth_ref": [],
  "lang": {
   "en-us": {
    "role": {
     "documentation": "Average number of shares or units issued and outstanding that are used in calculating basic and diluted earnings per share (EPS).",
     "label": "Weighted Average Shares Outstanding Attributable to Common Stockholders - Basic and Diluted",
     "verboseLabel": "Shares used to compute net loss per common share, basic and diluted"
    }
   }
  },
  "localname": "WeightedAverageNumberOfShareOutstandingBasicAndDiluted",
  "nsuri": "http://fasb.org/us-gaap/2021-01-31",
  "presentation": [
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   "http://iiotsys.com/role/StatementsOfOperations"
  ],
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  "Section": "65",
  "SubTopic": "10",
  "Subparagraph": "(c)",
  "Topic": "105",
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  "Publisher": "FASB",
  "Section": "45",
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  "Topic": "205",
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 "r10": {
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  "Paragraph": "8",
  "Publisher": "FASB",
  "Section": "45",
  "SubTopic": "10",
  "Topic": "210",
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 "r100": {
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  "Publisher": "FASB",
  "Section": "50",
  "SubTopic": "10",
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  "Publisher": "FASB",
  "Section": "50",
  "SubTopic": "10",
  "Subparagraph": "(b)",
  "Topic": "250",
  "URI": "http://asc.fasb.org/extlink&oid=124431687&loc=d3e22644-107794"
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  "Publisher": "FASB",
  "Section": "50",
  "SubTopic": "10",
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  "Publisher": "FASB",
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  "Section": "45",
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  "Publisher": "FASB",
  "Section": "45",
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"r86": {
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"r9": {
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