



One Step Vend

ONE STEP VENDING CORP. (OTC: KOSK)
A Nevada Corporation

ANNUAL REPORT FOR THE PERIOD ENDING DECEMBER 31, 2017

Prepared in accordance with
OTC Pink Basic Disclosure Guidelines
(v1.1 April 25, 2013)

One Step Vending Corp.
600 Mamaroneck Avenue,
Harrison, NY 10528

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Cautionary Note Regarding Forward-Looking Statements

Information set forth in this Annual Report contains forward-looking statements, including, without limitation, statements containing the words “believes,” “anticipates,” “expects,” “intends,” “plans,” “seeks,” “estimates,” “may,” “will,” “could,” “stands to,” and “continues,” as well as similar expressions. Such forward-looking statements may involve known and unknown risks, uncertainties and other factors which might cause the actual results, financial condition, performance or achievements of One Step Vending Corp., or industry results, to be materially different from any historic or future results, financial conditions, performance or achievements expressed or implied by such forward-looking statements. Given these uncertainties, the reader is advised not to place any undue reliance on such forward-looking statements. These forward-looking statements speak only as of the date of publication of this document. One Step Vending Corp. expressly disclaims any obligation to update any such forward-looking statements in this document to reflect any change in its expectations with regard thereto or any change in events, conditions or circumstances on which any such statement is based, unless required by law or regulation.

I. Name of the issuer and its predecessors

Name: **One Step Vending Corp.** (As of March 19, 2015)

Formerly known as

- Rewards Nexus Inc. (As of September 17, 2013)

II. Address of the issuer’s principal executive offices

Company Headquarters

600 Mamaroneck Ave., Harrison, NY 10528

Tel: (619) 419-1220

info@onestepvending.com

www.onestepvending.com

IR Contact

N/A

III. Security Information

Trading Symbol: **KOSK**

Exact title and class of securities outstanding: Common Stock, Class A Convertible Preferred Stock (Not tradable), Preferred Stock (Not tradable)

CUSIP: 68246L104

Par Value: \$0.00025

Total common shares authorized: 750,000,000 as of: 12/31/2017

Total common shares outstanding: 311,795,495 as of: 12/31/2017

Total preferred shares authorized: 90,000,000 as of 12/31/2017

Total preferred shares outstanding: 22,000,000 as of 12/31/2017

Total Class A preferred shares authorized: 10,000,000 as of 12/31/2017

Transfer Agent

Pacific Stock Transfer Co.

4045 South Spencer Street, Suite 403, Las Vegas, NV 89119

Phone: (702) 361-3033

Fax: (702) 433-1979

Pacific Stock Transfer Co. is registered under the Securities Exchange Act of 1934 and regulated by the U.S. Securities and Exchange Commission.

- Any restrictions on the transfer of security:

NONE

- Any trading suspension orders issued by the SEC in the past 12 months.

NONE

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

NONE

IV. Issuance History

The Company has not raised capital through a securities offering the last two years.

The trading status of the shares is as following:

Total Outstanding Shares: 311,795,495

Total Restricted Shares: 207,941,597 restricted in accordance with Rule 144 and the certificates contain a standard restrictive legend

Total Non-Restricted Shares: 103,853,898

V. Financial Statements

Copies of the following unaudited Consolidated Financial Statements of One Step Vending Corp. for the Annual Report, December 31, 2017 are attached hereto as Exhibit:

1. Consolidated Balance Sheets
2. Consolidated Income Statements

3. Consolidated Statements of Cash Flows
4. Financial Notes

The attached Consolidated Financial Statements and the notes thereto are hereby incorporated by reference into this Annual Report.

VI. Issuer's Business, Products and Services

A. Overview

One Step Vending Corp. (“One Step Vending” or “The Company”) offers U.S. corporations and businesses innovative micro market kiosks installed in their premises to provide packaged snacks and beverages along with customer loyalty solutions. Our company grows through acquisitions and cooperative agreements with companies that have high potential and capabilities of achieving sustainable growth, resulting in a rapidly acquiring market share. We build key strategies for our subsidiaries while providing financing and operational business support.

At the moment, the Company targets the following key business sectors:

- micro-market vending services
- the customer loyalty management market
- the online food ordering industry

One Step Vending' strategic goal is to create a commercial network of wide-brand recognition products and services from different sectors within target industries. Compelling offers utilizing consumer rewards programs and systems will be distributed individually and conveniently packaged to a ready consumer base; thus offering them numerous benefits for having consumed within the network. In conjunction with consulting services, this will create an unparalleled, technologically advanced network of high-quality retailers that are patronized by a large and loyal consumer base. The network will consist of commercial retailers in the food industry.

Our Mission

Our mission is to support thousands of businesses in the realization of their business goals, by bringing to world a portfolio of brands that meet the needs and desires of people that other participants in the market are lacking. We will achieve a leading position through fostering a winning network of associates and partners and building mutually loyalty and trust. The focus of everything we do is geared towards systematically maximizing return to our shareholders and giving them the opportunity for future growth and prosperity.

Our Values

Our values include:

- Applying experienced strategic thinking and proven execution strategies to produce measurable results.
- Achieving business success which is based on the extensive expertise and commitment of our people.
- Processes and practices that promote and ensure fairness, transparency and accountability.

Our Vision

Our vision is to make One Step Vending a prominent, dynamic business group with sustainable growth and actively involved in multiple sectors within the retail marketing industry. Our team consists of visionaries and doers, determined to systematically provide superior value to our shareholders, our associates and our society.

Recent Business Developments

The Company has recently installed Micro Markets Kiosks in big corporations in pharmaceutical industry, water facility industry, real estate industry and in 18 other smaller businesses. Also, the Company has made it to reduce the cost of production and offering of the Micro Markets Kiosks.

- B. One Step Vending Corp. was incorporated under the laws of the State of Nevada on June 21, 2004.
- C. Primary SIC Code: **7389**
Secondary SIC Code: **7374**
- D. Issuer's fiscal year end date: **December 31**
- E. Principal products or services, and their markets

Micro Markets kiosks & Mobile Vending

The Company focuses on developing, deploying, and operating a core software which implements unique self-checkout technology and management tools. The Micro Markets Kiosk solution targets, as retail floor space inside the workplace, leveraging the unique relationship between a selection of customized products and the proximity to the shopper.

The company designs tailor made solutions and installs micro markets kiosks in large, medium and small corporations and enterprises. The solutions include: a state of the art kiosk, a point

of sales (a 22" touchscreen display with intuitive user interface), Barcode Scanner, Credit/Debit Card Reader, Integrated CPU and Software, Cellular Modem, Refrigeration Unit. The company also provides the food and beverage products. The Micro Market Kiosk has been engineered to profitably service a wider range of accounts. It is powerful enough to operate in the 300+ user market, yet versatile and affordable enough to capitalize on the 50-300 user market.

The software installed provides: Complete Back-End Reporting: View of all accounts in one place, from any device, Complete Sales and Revenue Reporting, Live customer feedback and direct communication with users from any device, Full system status reporting and troubleshooting, Access to comprehensive analysis to target new opportunities, increase revenue and deliver superior service.

Distribution methods of the products or services

The Company conducts its sales activities in-house as well as with free lancers who are paid based on performance. Also, the Micro Markets kioks installation and products renewal is conducted by the in-house team.

Other products solutions

The Company also owns the Earn IQ program a tailor-made marketing solution for small to medium sized businesses desiring to capitalize on brand recognition and strengthen brand loyalty. This completely customizable marketing solution allows consumers to purchase items either online or physically from participating retailers in the robust Earn IQ network and earn points based on their total bill. Earn IQ presents its retailers with different percentage tiers to choose from. Consumers are able to aggregate the points (1 point = 1 USD) they have earned into a reward point exchange account and redeem them, either online or physically, for products or services at any retailer within the Earn IQ network and at any time. All the aforementioned transactions are made with the use of a unique QR-Code, available both in physical form (physical card) and via Smart phones (application).

Earn IQ's loyalty marketing solutions help firms better understand the needs of their target groups by mapping the entire chain of customer loyalty activities from account management, and the management of redemption processes, to the implementation of advertising campaigns.

VII. Issuer's Facilities

The issuer occupies a leased office at: 600 Mamaroneck Ave., Harrison, NY 10528

VIII. Officers, Directors, and Control Persons

A. Officers and Directors

- Daniel Garfinkel (President & Treasurer)
 – 600 Mamaroneck Ave., Harrison, NY 10528
 5 year employment history: Information Technology Consulting Services, Region Business Developer in Real Estate of behalf of International Companies
 Board memberships and other affiliations: None
 Compensation by the issuer: None for the time being
 Number of shares beneficially owned: -0- shares
- Vasiliki Anagnostou (Secretary)
 – 600 Mamaroneck Ave., Harrison, NY 10528
 5 year employment history: Secretary at the BoD of One Step Vending Corp.
 Board memberships and other affiliations: None
 Compensation by the issuer: None for the time being
 Number of shares beneficially owned: 11 million preferred shares

B. Legal/Disciplinary History

None of the officers, directors, or control persons of One Step Vending Corp. has, in the past five years, been the subject of any of the following:

- A conviction in a criminal proceeding or named as a defendant in a pending criminal proceeding (excluding traffic violations and other minor offenses)
- The entry of an order, judgment, or decree, not subsequently reversed, suspended or vacated, by a court of competent jurisdiction that permanently or temporarily enjoined, barred, suspended or otherwise limited such person's involvement in any type of business, securities, commodities, or banking activities
- A finding or judgment by a court of competent jurisdiction (in a civil action), the Securities and Exchange Commission, the Commodity Futures Trading Commission, or a state securities regulator of a violation of federal or state securities or commodities law, which finding or judgment has not been reversed, suspended, or vacated; or
- The entry of an order by a self-regulatory organization that permanently or temporarily barred suspended or otherwise limited such person's involvement in any type of business or securities activities.

C. Beneficial Shareholders

- Progressive Designs Inc. (Beneficial owner of 44,51% of the common stock)
Sole Shareholder: Peter Alexeas
Address: 13 Centre Street, Hempstead NY 11550
- i-Business Management, LLC (Beneficial owner of 20% of the common stock)
Sole Shareholder: Teresa Frey
Address: 1123 Wiltshire Drive Lapeer, MI 48446

IX. Third Party Providers

<u>Legal Counsel:</u>	Brimstone & Co. 1629 K Street NW Suite 300 Washington, DC, 20006 United States
<u>Accountant or Auditor:</u>	None
<u>Investor Relations Consultant:</u>	None
<u>Other Advisor:</u>	Legal counsel and in-house management assisted the President/Treasurer in the preparation of this statement.

X. Issuer Certifications

I, Daniel Garfinkel, certify that:

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

Date: April 14, 2018
/s/ Daniel Garfinkel
President & Treasurer

EXHIBIT



One Step Vend

ONE STEP VENDING CORP. (OTC: KOSK)

**CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017**

(Unaudited, expressed in US Dollars)

One Step Vending Corp.
600 Mamaroneck Ave., Harrison, NY 10528

One Step Vending Corp.
Balance Sheets
(Unaudited)

<u>ASSETS</u>	December 31 2017	December 31 2016
CURRENT ASSETS		
Cash and cash equivalents	\$ 8,542	\$ 5,429
Receivables	13,437	8,317
Inventory	38,858	22,538
Prepays	4,920	3,800
Total Current Assets	65,757	40,084
OTHER ASSETS		
Property and equipment - net of depreciation	354,106	346,956
Leasehold improvements - net of amortization	11,712	9,604
Earn IQ - net		16,666
Total Other Assets	365,818	373,226
TOTAL ASSETS	\$ 431,575	413,310
<u>LIABILITIES AND STOCKHOLDERS' DEFICIT</u>		
CURRENT LIABILITIES		
Bank overdraft	\$ 161,772	\$ 133,006
Accounts payable and accrued liabilities	78,627	71,507
Lines of credit	27,633	33,379
Convertible notes	381,070	402,160
Due to related parties	1,008,862	1,008,862
TOTAL LIABILITIES	1,657,964	1,648,914
STOCKHOLDERS' DEFICIT		
Preferred Stock:		
90,000,000 shares authorized, \$0.00025 par value		
22,000,000 shares issued and outstanding	5,500	5,500
Convertible Preferred A stock:		
10,000,000 shares authorized, \$0.00025 par value		
0 shares issued and outstanding		
Common Stock:		
750,000,000 common shares, \$0.00025 par value		
311,795,495 shares issued and outstanding	72,075	51,575
Additional paid-in capital	7,109,436	6,668,712
Subscriptions receivable	(281,000)	
Unrealized (loss) on subsidiary	(1,000,000)	(1,000,000)
Retained Deficit	(7,092,801)	(7,065,747)
Non-controlling interests	107,021	104,356
Total Stockholders' Deficit	(1,079,769)	(1,235,604)
TOTAL LIABILITIES AND STOCKHOLDERS' DEFICIT	\$ 578,195	\$ 413,310

One Step Vending Corp.
Statements of Operations
(Unaudited)

	December 31	
	2017	
REVENUES	\$	352,573
Cost of Goods sold		169,235
Gross margin		183,338
OPERATING EXPENSES		
Payroll and burden		80,840
Occurency expense		37,584
General and administrative		38,594
Depreciation & Amortization		18,516
Total Operating Expenses		175,534
INCOME FROM OPERATIONS		7,804
OTHER INCOME (EXPENSE)		
Interest Income		
Interest Expense		
Total Other Income (Expense)		
Less: Income related to minority interest		10,040
NET INCOME (LOSS) BEFORE TAXES		(2,236)
Provision for income taxes		
NET INCOME (LOSS)	\$	(2,236)
PER SHARE DATA:		
Basic and diluted income (loss) per common share	\$	0.00
Weighted average number of common shares outstanding		311,795,495

The accompanying notes are an integral part of these statements

One Step Vending Corp.
Statement of Stockholders' Equity (Deficit)
(Unaudited)

	Preferred Stock		Class A Preferred Stock		Common Stock		Additional Paid-in Capital	Subscriptions	Unrealized (Loss) On Subsidiary	Retained (Deficit)	Non-Controlling Interest	Total Stockholders'
	Shares	Amount	Shares	Amount	Shares	Amount						
Balance - December 31, 2014	<u>22,000,000</u>	<u>\$ 5,500</u>	<u>-</u>	<u>\$ -</u>	<u>79,523,440</u>	<u>\$ 19,881</u>	<u>\$ 5,356,448</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (4,325,951)</u>	<u>\$ -</u>	<u>1,055,878</u>
Reverse stock split - April 6, 2015					(78,727,945)	(19,681)	19,681					-
Issued common shares for convertible note payable - April 9, 2015					55,000,000	13,750	41,250					55,000
Issued Class A Preferred shares @ \$0.30 April 27, 2015			400,000	100			119,900					120,000
Convert Class A Preferred shares into common shares - May 15, 2015			(147,500)	(37)	14,750,000	3,688	(3,651)					(0)
Issued common shares for investment in subsidiary - May 15, 2015					2,500,000	625	999,375					1,000,000
Convert Class A Preferred shares into common shares - June 15, 2015			(147,500)	(37)	14,750,000	3,688	(3,651)					0
Issued common shares for convertible note payable - July 16, 2015					68,000,000	17,000						17,000
(Loss) for year ended December 31, 2015										(1,039,032)	0	(1,039,032)
Balance - December 31, 2015	<u>22,000,000</u>	<u>\$ 5,500</u>	<u>105,000</u>	<u>\$ 26</u>	<u>155,795,495</u>	<u>\$ 38,951</u>	<u>\$ 6,529,353</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (5,364,983)</u>	<u>\$ -</u>	<u>1,208,846</u>
Issued common shares for convertible note payable - January 12, 2016					7,500,000	1,875	7,375					9,250
Issued common shares for convertible note payable - January 13, 2016					7,500,000	1,875	7,375					9,250
Issued common stock for convertible note payable - May 24, 2016					4,000,000	1,000	3,000					4,000
Issued common stock for convertible note payable - July 05, 2016					3,800,000	950	2,850					3,800
Converted Class A Preferred shares to common shares - August 25, 2016			(105,000)	(26)	10,500,000	2,625	-2,599					-
Issued common stock for convertible payable - December 19, 2016					7,000,000	1,750	5,250					7,000
Cancelled common shares originally issued July 5, 2016					-3,800,000	-950	-2,850					(3,800)
Issued common shares for convertible note payable - December 20, 2016					7,000,000	1,750	5,250					7,000
Issued common shares for convertible note payable - December 27, 2016					7,000,000	1,750	5,250					7,000

Unrealized (loss) on subsidiary									(1,000,000)			(1,000,000)
(Loss) for year ended December 31, 2016										(1,653,995)	-	(1,653,995)
Balance - December 31, 2016	<u>22,000,000</u>	<u>\$ 5,500</u>	<u>0</u>	<u>\$ -</u>	<u>206,295,495</u>	<u>\$51,575</u>	<u>\$ 6,668,712</u>	<u>\$ -</u>	<u>\$ (1,000,000)</u>	<u>\$ (7,065,747)</u>	<u>\$ 104,356</u>	<u>(1,235,604)</u>
Issued common shares for convertible note payable - January 18, 2017					11,000,000	2,750	8,250					11,000
Issued common shares for services to be rendered - January 18, 2017					40,000,000	10,000	266,000	(276,000)				-
Issued common shares for services to be rendered - January 18, 2017					20,000,000	5,000		(5,000)				-
(Loss) for quarter ended March 31, 2017										(14,555)		(17,591)
Balance - March 31, 2017	<u>22,000,000</u>	<u>\$ 5,500</u>	<u>0</u>	<u>\$ -</u>	<u>277,295,495</u>	<u>\$69,325</u>	<u>6,942,962</u>	<u>\$ (281,000)</u>	<u>\$ (1,000,000)</u>	<u>\$ (7,080,302)</u>	<u>\$ 104,356</u>	<u>(1,242,195)</u>
Issued common shares for convertible note payable - May 19, 2017					11,000,000	2,750	8,250					11,000
Income for quarter ended June 30, 2017										9,525	9,525	(925)
Balance - June 30, 2017	<u>22,000,000</u>	<u>5,500</u>	<u>0</u>	<u>0</u>	<u>288,295,495</u>	<u>72,075</u>	<u>7,109,436</u>	<u>\$ (281,000)</u>	<u>\$ (1,000,000)</u>	<u>\$ (7,092,801)</u>	<u>\$ 107,021</u>	<u>\$ (1,079,769)</u>
Issued Common Shares for convertible note payable for the three month period ended September 30, 2017												
Income for quarter ended 30 September, 2017												
Balance - Sept, 30, 2017	<u>22,000,000</u>	<u>5,500</u>	<u>0</u>	<u>0</u>	<u>288,295,495</u>	<u>72,075</u>	<u>7,109,436</u>	<u>-281,000</u>	<u>1,000,000</u>	<u>7,092,801</u>	<u>107,021</u>	<u>1,079,769</u>
Issued common shares for convertible note payable -November 10, 2017					1,500,000							1,500
Unrealized (loss) on subsidiary									1,000,000			1,000,000
(Loss) for year ended December 31, 2017										-1,653,995	-	-1,653,995
Balance for 31 December, 2017	<u>22,000,000</u>	<u>5,500</u>	<u>0</u>	<u>0</u>	<u>311,795,495</u>	<u>72,075</u>	<u>7,109,436</u>	<u>-281,000</u>	<u>1,000,000</u>	<u>7,092,801</u>	<u>107,021</u>	<u>1,079,769</u>

The accompanying notes are an integral part of these statements

One Step Vending Corp.
Statements of Cash Flows
(Unaudited)

December 31

2017

CASH FLOWS FROM OPERATING ACTIVITIES

Net income (loss)	\$	(2,236)
Adjustments to reconcile net income (loss) to net cash from operating activities:		
Depreciation and amortization		18,516
Changes in Operating Assets and Liabilities:		
Inventory Asset		17,307
Bank overdraft		<u>28,766</u>
Net cash from operating activities		<u>62,353</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Property and equipment		<u>(35,296)</u>
Net cash from investing activities		<u>(35,296)</u>

CASH FLOWS FROM FINANCING ACTIVITIES

Lines of credit		(5,746)
Convertible notes		(18,467)
Net cash from financing activities		(24,213)

CASH AT BEGINNING OF PERIOD		5,459
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CASH AT END OF PERIOD		5,459
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SUPPLEMENTAL CASH FLOW DISCLOSURES

Cash paid for interest	\$	
Cash paid for income taxes	\$	

NON-CASH INVESTING AND FINANCING ACTIVITIES

Common stock issued for debt	\$	22,000
Common stock issued for services	\$	281,000

The accompanying notes are an integral part of these statements

One Step Vending, Corp. and Subsidiary
Notes to Consolidated Financial Statements
For the Year End 2017
(Unaudited)

NOTE 1 - Organization and Operations

One Step Vending Corp. ("One Step Vending" or "The Company") was incorporated on June 21, 2004 under the laws of the state of Nevada. One Step Vending is a holding company focused on the acquisitions of market-changing and disruptive business models. The Company supports subsidiaries with key financial, sales, marketing, and operational changes designed to accelerate growth and shareholder value.

NOTE 2 - Significant and Critical Accounting Policies and Practices

The Management of the Company is responsible for the selection and use of appropriate accounting policies and the appropriateness of accounting policies and their application. Critical accounting policies and practices are those that are both most important to the portrayal of the Company's financial condition and results and require management's most difficult, subjective, or complex judgments, often as a result of the need to make estimates about the effects of matters that are inherently uncertain. The Company's significant and critical accounting policies and practices are disclosed below as required by generally accepted accounting principles.

BASIS OF PRESENTATION

The Company's financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP") and are stated in US dollars. The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date(s) of the financial statements and the reported amounts of revenues and expenses during the reporting period(s). Critical accounting estimates are estimates for which (a) the nature of the estimate is material due to the levels of subjectivity and judgment necessary to account for highly uncertain matters or the susceptibility of such matters to change and (b) the impact of the estimate on financial condition or operating performance is material. The Company's critical accounting estimate(s) and assumption(s) affecting the financial statements was (were):

- (i) Assumption as a going concern: Management assumes that the Company will continue as a going concern, which contemplates continuity of operations, realization of assets, and liquidation of liabilities in the normal course of business.
- (ii) Valuation allowance for deferred tax assets: Management assumes that the realization of the Company's net deferred tax assets resulting from its net operating loss ("NOL") carry-forwards for Federal income tax purposes that may be offset against future taxable income was not considered more likely than not and accordingly, the potential tax benefits of the net loss carry-forwards are offset by a full valuation allowance. Management made this assumption based on (a) the Company has incurred recurring losses, (b) general economic conditions, and

(c) its ability to raise additional funds to support its daily operations by way of a public or private offering, among other factors. These significant accounting estimates or assumptions bear the risk of change due to the fact that there are uncertainties attached to these estimates or assumptions, and certain estimates or assumptions are difficult to measure or value. Management bases its estimates on historical experience and on various assumptions that are believed to be reasonable in relation to the financial statements taken as a whole under the circumstances, the results of which form the basis for making judgments about the carrying values of assets and liabilities that are not readily apparent from other sources. Management regularly evaluates the key factors and assumptions used to develop the estimates utilizing currently available information, changes in facts and circumstances, historical experience and reasonable assumptions. After such evaluations, if deemed appropriate, those estimates are adjusted accordingly. Actual results could differ from those estimates.

PRINCIPLES OF CONSOLIDATION

The accompanying condensed consolidated financial statements include the accounts of Micro Markets Inc. (51% stake) and of Earn IQ, Inc., the Company's wholly-owned subsidiary. All significant inter-company transactions have been eliminated.

FAIR VALUE OF FINANCIAL INSTRUMENTS

The carrying values of cash, accounts receivable, accounts payable, promissory notes payable and due to related parties approximate fair value because of the short-term nature of these instruments. Management is of the opinion that the Company is not exposed to significant interest, currency or credit risks arising from these financial instruments.

GOODWILL

Goodwill is not amortized, but is subject to an annual review for impairment at a reporting unit level. The reporting unit or units used to evaluate and measure goodwill for impairment are determined primarily from the manner in which the business is managed or operated. The accounting estimate relative to assessing the impairment of goodwill is a critical accounting estimate for each of our reportable segments. During the year ended December 31, 2016, we recognized \$ 593, 927 of goodwill impairment charges associated with the Earn IQ business. As of September 30, 2017 the Goodwill associated with Earn IQ had been fully impaired.

STOCK ISSUED IN EXCHANGE FOR SERVICES

The valuation of common stock issued in exchange for services is valued at an estimated fair market value as determined by officers and directors of the Company based upon other sales and issuances of the Company's common stock within the same general time period.

REVENUE RECOGNITION

The Company follows paragraph 605-10-S99-1 of the FASB Accounting Standards Codification for revenue recognition. The Company recognizes revenue when it is realized or realizable and earned. The Company considers revenue realized or realizable and earned when all of the following criteria are met: (i) persuasive evidence of an arrangement exists, (ii) the product has been shipped or the services have been rendered to the customer, (iii) the sales price is fixed or determinable and (iv) collectability is reasonably assured.

INCOME TAXES

The Company uses the assets and liability method of accounting for income taxes pursuant to FASB ASC 740 "Income Taxes". Under the asset and liability method of FASB ASC 740, deferred tax assets and liabilities are recognized for the future tax consequences attributable to temporary differences between the financial statements carrying amounts of existing assets and liabilities and their respective tax basis. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled.

NET INCOME (LOSS) PER COMMON SHARE

Net income (loss) per common share is computed pursuant to section 260-10-45 of the FASB Accounting Standards Codification. Basic net income (loss) per common share is computed by dividing net income (loss) by the weighted average number of shares of common stock outstanding during the period. Diluted net income (loss) per common share is computed by dividing net income (loss) by the weighted average number of shares of common stock and potentially dilutive outstanding shares of common stock during the period to reflect the potential dilution that could occur from common shares issuable through contingent share arrangements, stock options and warrants.

CASH FLOWS REPORTING

The Company adopted paragraph 230-10-45-24 of the FASB Accounting Standards Codification for cash flows reporting, classifies cash receipts and payments according to whether they stem from operating, investing, or financing activities and provides definitions of each category, and uses the indirect or reconciliation method ("Indirect method") as defined by paragraph 230-10-45-25 of the FASB Accounting Standards Codification to report net cash flow from operating activities by adjusting net income to reconcile it to net cash flow from operating activities by removing the effects of (a) all deferrals of past operating cash receipts and payments and all accruals of expected future operating cash receipts and payments and (b) all items that are included in net income that do not affect operating cash receipts and payments. The Company reports the reporting currency equivalent of foreign currency cash flows, using the current exchange rate at the time of the cash flows and the effect of exchange rate changes on cash held in foreign currencies is reported as a separate item in the reconciliation of beginning and ending balances of cash and cash equivalents and separately provides information about investing and financing activities not resulting in cash receipts or payments in the period pursuant to paragraph 830-230-45-1 of the FASB Accounting Standards Codification.

SUBSEQUENT EVENTS

The Company follows the guidance in Section 855-10-50 of the FASB Accounting Standards Codification for the disclosure of subsequent events. The Company will evaluate subsequent events through the date when the financial statements were issued.

RECENTLY ISSUED ACCOUNTING PRONOUNCEMENTS

On June 10, 2014, the Financial Accounting Standards Board ("FASB") issued update ASU 2014-10, Development Stage Entities (Topic 915). Amongst other things, the amendments in this update removed the definition of development stage entity from Topic 915, thereby removing the distinction between development stage entities and other reporting entities from US GAAP. In addition, the amendments eliminate the requirements for development stage entities to (1) present inception-to-date information on the statements of income, cash flows and shareholders equity, (2) label the financial statements as those of a development stage entity; (3) disclose a description of the development stage activities in which the entity is engaged and (4) disclose in the first year in which the entity is no longer a development stage entity that in prior years it had been in the development stage. The amendments are effective for annual reporting periods beginning after December 31, 2014 and interim reporting periods beginning after December 15, 2015, however entities are permitted to early adopt for any annual or interim reporting period for which the financial statements have yet to be issued. The Company has elected to early adopt these amendments and accordingly have not labeled the financial statements as those of a development stage entity and have not presented inception-to-date information on the respective financial statements. 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.

NOTE 3 - Going Concern

The financial statements have been prepared assuming that the Company will continue as a going concern, which contemplates continuity of operations, realization of assets, and liquidation of liabilities in the normal course of business. As reflected in the financial statements, the Company had an accumulated deficit at September 30, 2017 and expects to incur further losses in the development of its business.

These factors raise substantial doubt about the Company's ability to continue as a going concern. Although the Company has recognized some nominal amount of revenues since inception, the Company is devoting substantially all of its efforts on establishing the business and its planned principal operations have not commenced. The Company is attempting to commence operations and generate sufficient revenue; however, the Company's cash position may not be sufficient to support its daily operations. While the Company believes in the viability of its strategy to commence operations and generate sufficient revenue and in its ability to raise additional funds, there can be no assurances to that effect. The ability of the Company to continue as a going concern is dependent upon its ability to further implement its business plan and generate sufficient revenue and its ability to raise additional funds by way of a public or private offering. Due to the above, the Company may consider sale or merger arrangement in the future. The financial statements do not include any adjustments related to the recoverability and classification of recorded asset amounts or the amounts and classification of liabilities that might be necessary should the Company be unable to continue as a going concern.

NOTE 4 - Acquisitions

None new acquisition took place in the year 2017.

NOTE 5 – Stockholders’ Equity**SHARES AUTHORIZED**

Upon formation the total number of shares of all classes of stock which the Company is authorized to issue is Eight Hundred Fifty Million (850,000,000) shares of which Seven Hundred Fifty Million (750,000,000) shares shall be Common Stock, par value \$0.00025 per share, Ninety Million (90,000,000) shares shall be Preferred Stock, par value \$0.00025 per share and Ten Million (10,000,000) shares shall be Convertible Preferred Stock Class A, par value \$0.00025 per share.

COMMON STOCK

Effective January 18, 2017, the Company authorized issuance of 11,000,000 common shares at \$0.001 per share, in full and final demand of the \$11,000, upon notice of conversion of its creditor John Papavasiliopoulos based on the convertible promissory note signed on 06/07/2012 for the amount of \$50,000.

Effective January 18, 2017 the Company authorized the retain of a professional consultant, I-Business Management, LLC, by issuing 60,000,000 Common Restricted Shares based on a Management Agreement for PR, Sales, Marketing and Operational services.

Effective May 19, 2017, the Company authorized issuance of 11,000,000 common shares at \$0.001 per share, in full and final demand of the \$11,000, upon notice of conversion of its creditor John Papavasiliopoulos based on the convertible promissory note signed on 06/07/2012 for the amount of \$50,000.

Effective October 30, 2017, the Company authorized issuance of 1,500,000 common shares at \$0.001 per share, in full and final demand of the \$1,500, upon notice of conversion of its creditor Alpha Electrical Group, Inc. based on the convertible promissory note signed on 06/30/15.

ADVANCES FROM STOCKHOLDER

From time to time, the members of the Board of Directors and the beneficial stockholder of the Company advance funds to the Company for working capital purpose. Those advances are unsecured and non-interest bearing.

NOTE 6 - Intangible Assets

Our recorded identifiable intangible assets primarily include customer lists, trademarks and trade names. Identifiable intangible assets with finite lives are amortized over their estimated useful lives, which is the period over which the asset is expected to contribute directly or

indirectly to our future cash flows. We have no indefinite-lived intangibles other than goodwill.

The determination of the fair value of the intangible assets and the estimated useful lives are based on an analysis of all pertinent factors including (1) the use of widely-accepted valuation approaches, the income approach, or the cost approach, (2) our expected use of the asset, (3) the expected useful life of related assets, (4) any legal, regulatory, or contractual provisions, including renewal or extension periods that would cause substantial costs or modifications to existing agreements, and (5) the effects of demand, competition, and other economic factors.

Should any of the underlying assumptions indicate that the value of the intangible assets might be impaired, we may be required to reduce the carrying value and subsequent useful life of the asset. If the underlying assumptions governing the amortization of an intangible asset were later determined to have significantly changed, we may be required to adjust the amortization period of such asset to reflect any new estimate of its useful life. Any write-down of the value or unfavorable change in the useful life of an intangible asset would increase expense at that time. There were no impairments of identifiable intangible assets during the year ended December 31, 2017.

NOTE 7 – Convertible Notes Payable

The Company is obligated under a series of on-interest Bearing Convertible Notes payable. The Notes were issued at different times and are all immediately convertible at a conversion rate of not less than \$0.001 per share and would convert into 380,160,000 common shares or less.

The outstanding unconverted Notes as of December 31, 2017 between the issuer and its creditors are as follows:

- Alpha Electrical Group, Inc.- \$22,980 based on convertible promissory notes dated 01/25/2015 for the amount of \$11,650 and 06/30/2015 for the amount of \$12,830.
- John Papavasiliopoulos - 302,000 based on convertible promissory notes dated 07/18/2012 for the amount of \$120,000, 10/03/2013 for the amount of \$30,000, 02/08/2013 for the amount of \$40,000, 12/20/2012 for the amount of \$40,000, 10/09/2012 for the amount of \$65,000
- Progressive Designs - \$44,060

NOTE 8 - Subsequent Events

The Company has evaluated subsequent events through April 14, 2018 and has determined that there were no additional subsequent events to recognize or disclose in these financial statements.