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

Form 10-Q

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

For the quarterly period ended **January 31, 2022**

or

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

For the transition period from_________ to ________

Commission File Number **333-213744**

GPO PLUS, INC.

(Exact name of registrant as specified in its charter)

Nevada	**37-1817132**
(State or other jurisdiction of incorporation or organization)	(IRS Employer Identification No.)
3571 E. Sunset Road, Suite 300, Las Vegas, NV	**89120**
(Address of principal executive offices)	(Zip Code)

855.935.4769(GPOX)
(Registrant's telephone number, including area code)

N/A
(Former name, former address and former fiscal year, if changed since last report)

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

Title of each class	Trading Symbol(s)	Name of each exchange on which registered
n/a	n/a	n/a

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. X 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). X 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	X	Smaller reporting company	X
		Emerging growth company	X

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 X No

APPLICABLE ONLY TO ISSUERS INVOLVED IN BANKRUPTCY
PROCEEDINGS DURING THE PRECEDING FIVE YEARS

Check whether the registrant has filed all documents and reports required to be filed by Sections 12, 13 or 15(d) of the Exchange Act after the distribution of securities under a plan confirmed by a court. ☐ YES ☐ NO

APPLICABLE ONLY TO CORPORATE ISSUERS

Indicate the number of shares outstanding of each of the issuer's classes of common stock, as of the latest practicable date.

29,332,509 common shares issued and outstanding as of March 16, 2022

GPO PLUS, INC.

FORM 10-Q

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PART I - FINANCIAL INFORMATION

Item 1. Financial Statements

Our unaudited interim financial statements for the nine-month period ended January 31, 2022 form part of this quarterly report. They are stated in United States Dollars (US$) and are prepared in accordance with generally accepted accounting principles in the United States.

GPO PLUS, INC.
BALANCE SHEETS
(Unaudited)

		January 31, 2022		April 30, 2021
ASSETS				
Current Assets:				
Cash and cash equivalents	$	60,572	$	12,407
Accounts receivable		75,262		5,252
Prepaid expenses		308,240		2,000
Loan receivable - related party		12,500		-
Total Current Assets		456,574		19,659
Property, Plant, and Equipment, net		4,383		5,241
TOTAL ASSETS	$	460,957	$	24,900
LIABILITIES AND STOCKHOLDERS' DEFICIT				
Current Liabilities:				
Accounts payable and accrued liabilities		248,292		206,142
Accrued interest		21,802		-
Accrued liabilities - related parties		116,625		-
Deposits		338,809		-
Convertible note payable, net of debt discount of $84,268		348,732		-
Stock payable - related parties		337,690		-
Stock payable		39,235		18,000
Total Current Liabilities		1,451,185		224,142
Total Liabilities		1,451,185		224,142
Commitments and Contingencies (Note 9)		-		-
Founders Series A Non-Voting Redeemable Preferred Stock, $0.0001 par value, $15 stated value; 500,000 shares authorized; 28,750 shares issued and outstanding		224,905		224,905
Series A Non-Voting Redeemable Preferred Stock, $0.0001 par value, $10 stated value; 175,000 designated; 175,000 and 0 shares issued and outstanding at January 31, 2022 and April 30, 2021, respectively		1,750,000		-
Stockholders' Deficit:				
Series A Preferred Shares, $0.0001 par value, 1,000,000 shares designated; 1,000,000 shares issued and outstanding		100		100
Founders Class A Common stock, $0.0001 par value, 10,000,000 shares authorized; 115,000 shares issued and outstanding		12		12
Common stock, $0.0001 par value, 90,000,000 shares authorized; 29,217,509 and 9,666,674 shares issued and outstanding at January 31, 2022 and April 30, 2021, respectively		2,922		967
Additional paid in capital		26,894,679		450,918
Accumulated deficit		(29,862,846)		(876,144)
Total Stockholders' Deficit		(2,965,133)		(424,147)
TOTAL LIABILITIES AND STOCKHOLDERS' DEFICIT	$	460,957	$	24,900

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

GPO PLUS, INC.
STATEMENTS OF OPERATIONS
(Unaudited)

	Three Months Ended January 31,		Nine Months Ended January 31,	
	2022	**2021**	**2022**	**2021**
Revenues	$ 397,094	$ 591,757	$ 995,813	$ 622,384
Cost of revenue	233,217	532,281	752,812	532,931
Gross Profit	163,877	59,476	243,001	89,453
Operating Expenses				
General and administrative	104,325	23,446	374,977	110,717
Professional fees	1,063,758	46,896	12,099,999	61,080
Professional fees - related parties	5,589,026	334,006	16,388,089	410,135
Management fees and salaries - related parties	72,539	-	115,044	-
Total Operating Expenses	6,829,648	404,348	28,978,109	581,932
Loss from operations	(6,665,771)	(344,872)	(28,735,108)	(492,479)
Other Expense				
Interest expense	(102,969)	-	(251,594)	-
Total Other Expense	(102,969)	-	(251,594)	-
Net Loss	$ (6,768,740)	$ (344,872)	$ (28,986,702)	$ (492,479)
Net Loss Per Common Share: Basic and Diluted	$ (0.30)	$ (0.04)	$ (1.48)	$ (0.05)
Weighted Average Number of Common Shares Outstanding: Basic and Diluted	22,763,198	9,469,907	19,584,324	9,367,752

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

GPO PLUS, INC.
STATEMENTS OF CHANGES IN STOCKHOLDERS' EQUITY (DEFICIT)
FOR THE NINE MONTHS ENDED JANUARY 31, 2022 AND 2021
(Unaudited)

Nine months ended January 31, 2022

	Founders Series A Non-Voting Redeemable Preferred Stock		Series A Non-Voting Redeemable Preferred Stock		Stockholders' Deficit								
					Series A Convertible Preferred Shares		Founders Class A Common stock		Common stock		Additional Paid In Capital	Accumulated Deficit	Total Stockholders' Deficit
	Shares	Amount	Shares	Amount	Shares	Amount	Shares	Amount	Shares	Amount			
Balance, April 30, 2021	**28,750**	**$224,905**	**-**	**$ -**	**1,000,000**	**$ 100**	**115,000**	**$ 12**	**9,666,674**	**$ 967**	**$ 450,918**	**$ (876,144)**	**$ (424,147)**
Issuance of preferred stock for cash	-	-	175,000	1,750,000	-	-	-	-	-	-	-	-	-
Stock based compensation	-	-	-	-	-	-	-	-	6,881,642	688	10,321,775	-	10,322,463
Stock based compensation - related party	-	-	-	-	-	-	-	-	2,258,000	226	3,386,774	-	3,387,000
Issuance of common stock for lease	-	-	-	-	-	-	-	-	20,000	2	29,998	-	30,000
Warrants issued in conjunction with convertible note	-	-	-	-	-	-	-	-	-	-	166,667	-	166,667
Net loss	-	-	-	-	-	-	-	-	-	-	-	(19,109,657)	(19,109,657)
Balance, July 31, 2021	**28,750**	**$224,905**	**175,000**	**$1,750,000**	**1,000,000**	**$ 100**	**115,000**	**$ 12**	**18,826,316**	**$ 1,883**	**$14,356,132**	**$(19,985,801)**	**$ (5,627,674)**
Stock based compensation	-	-	-	-	-	-	-	-	325,000	32	487,468	-	487,500
Warrants issued in conjunction with convertible note	-	-	-	-	-	-	-	-	-	-	96,393	-	96,393
Net loss	-	-	-	-	-	-	-	-	-	-	-	(3,108,305)	(3,108,305)
Balance, October 31, 2021	**28,750**	**$224,905**	**175,000**	**$1,750,000**	**1,000,000**	**$ 100**	**115,000**	**$ 12**	**19,151,316**	**$ 1,915**	**$14,939,993**	**$(23,094,106)**	**$ (8,152,086)**
Stock based compensation	-	-	-	-	-	-	-	-	1,069,190	107	1,085,750	-	1,085,857
Stock based compensation - related party	-	-	-	-	-	-	-	-	8,971,336	897	10,837,939	-	10,838,836
Issuance of common stock for lease	-	-	-	-	-	-	-	-	10,667	1	15,999	-	16,000
Issuance of common stock for conversion of debts	-	-	-	-	-	-	-	-	15,000	2	14,998	-	15,000
Net loss	-	-	-	-	-	-	-	-	-	-	-	(6,768,740)	(6,768,740)
Balance, January 31, 2022	**28,750**	**$224,905**	**175,000**	**$1,750,000**	**1,000,000**	**$ 100**	**115,000**	**$ 12**	**29,217,509**	**$ 2,922**	**$26,894,679**	**$(29,862,846)**	**$ (2,965,133)**

Nine months ended January 31, 2021

	Founders Series A Non-Voting Redeemable Preferred Stock		Series A Preferred Shares		Founders Class A Common stock		Common stock		Additional Paid In Capital	Accumulated Deficit	Total Stockholders' Deficit
	Shares	Amount	Shares	Amount	Shares	Amount	Shares	Amount			
***Balance, April 30, 2020**	**-**	**$ -**	**-**	**$ -**	**-**	**$ -**	**9,316,674**	**$ 932**	**$ 128,790**	**$ (118,816)**	**$ 10,906**
Net loss	-	-	-	-	-	-	-	-	-	(38,446)	(38,446)
***Balance, July 31, 2020**	**-**	**$ -**	**-**	**$ -**	**-**	**$ -**	**9,316,674**	**$ 932**	**$ 128,790**	**$ (157,262)**	**$ (27,540)**
Net loss	-	-	-	-	-	-	-	-	-	(109,161)	(109,161)
Balance, October 31, 2020	**-**	**-**	**-**	**-**	**-**	**-**	**9,316,674**	**$ 932**	**$ 128,790**	**$ (266,423)**	**$ (136,701)**
Issuance of preferred stock and class A common stock units for cash	23,750	187,405	-	-	95,000	10	-	-	50,085	-	237,500
Issuance of common stock for cash	-	-	-	-	-	-	80,000	8	72	-	80
Issuance of preferred stock for cash	-	-	1,000,000	100	-	-	-	-	-	-	100
Stock based compensation	-	-	-	-	-	-	270,000	27	259,473	-	259,500
Net loss	-	-	-	-	-	-	-	-	-	(344,872)	(344,872)
Balance, January 31, 2021	**23,750**	**$ 187,405**	**1,000,000**	**$ 100**	**95,000**	**$ 10**	**9,666,674**	**$ 967**	**$ 438,420**	**$ (611,295)**	**$ 15,607**

*Retroactively restated reverse stock split 12:1

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

GPO PLUS, INC.
STATEMENTS OF CASH FLOWS
(Unaudited)

	Nine Months Ended January 31, 2022	Nine Months Ended January 31, 2021
CASH FLOWS FROM OPERATING ACTIVITIES		
Net loss	$ (28,986,702)	$ (492,479)
Adjustments to reconcile net loss to net cash used in operating activities:		
Stock based compensation	11,895,820	259,500
Stock based compensation - related parties	15,975,818	-
Depreciation of furniture and equipment	858	-
Amortization of convertible note discount	229,792	-
Lease expense to be settled by common stock	2,500	12,000
Changes in operating assets and liabilities:		
Accounts receivable	(70,010)	(33,837)
Prepaid expenses	(306,240)	11,677
Accounts payable and accrued liabilities	42,150	41,035
Accrued interest	21,802	-
Accrued liabilities - related parties	116,625	-
Deposit	338,809	-
Stock payable for stock-based compensation - related parties	337,270	-
Stock payable for stock-based compensation	21,735	-
Stock payable for lease	28,000	-
Net cash used in Operating Activities	(351,773)	(202,104)
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	-	(3,803)
Advances on loan receivable - related party	(12,500)	-
Net cash used in Investing Activities	(12,500)	(3,803)
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from issuance of preferred stock for cash	18	100
Proceeds from stock subscription	15,420	-
Proceeds from issuance of common stock	-	80
Proceeds from issuance of preferred stock and common stock units	-	237,500
Proceeds from issuance of convertible note	397,000	-
Net cash provided by Financing Activities	412,438	237,680
Net change in cash for period	48,165	31,773
Cash at beginning of period	12,407	-
Cash at end of period	$ 60,572	$ 31,773
SUPPLEMENTAL CASH FLOW INFORMATION:		
Cash paid for income taxes	$ -	$ -
Cash paid for interest	$ -	$ -
NON-CASH INVESTING AND FINANCING ACTIVITIES		
Warrants issued in conjunction with the issuance of convertible note	$ 263,060	$ -
Issuance of common stock for conversion of debts	$ 15,000	$ -
Recognition of operating right-of-use assets and operating lease liability	$ -	$ 50,359
Issuance of common stock for lease	$ 46,000	$ -

GPO PLUS, INC.
NOTES TO THE UNAUDITED FINANCIAL STATEMENTS
January 31, 2022

NOTE 1 – ORGANIZATION AND BASIS OF PRESENTATION

GPO Plus, Inc. (the "Company”) is a corporation originally established under the name of Koldeck, Inc. under the corporation laws in the State of Nevada on March 29, 2016. The Company’s activities are subject to significant risks and uncertainties including failure to secure additional funding to properly execute the Company’s business plan.

On April 2, 2018, the Company approved an agreement and plan of merger for the purposes of changing our corporate name from Koldeck Inc. to Global House Holdings Ltd. Pursuant to the agreement and plan of merger, our company merged with our wholly-owned subsidiary Global House Holdings Ltd., a Nevada corporation. Koldeck Inc. remained the surviving company of the merger, continuing under the name Global House Holdings Ltd. The name change, as well as a 20:1 forward stock split, was approved by FINRA and effective April 3, 2018.

On June 19, 2020, the Company approved an agreement and plan of merger for the purposes of changing our corporate name from Global House Holdings Ltd. to GPO Plus, Inc. Pursuant to the agreement and plan of merger, our company merged with our wholly-owned subsidiary GPO Plus, Inc., a Nevada corporation. Global House Holdings Ltd. remained the surviving company of the merger, continuing under the name GPO Plus, Inc. The name change, as well as a 12:1 reverse stock split, was approved by FINRA and effective August 20, 2020. The issued and outstanding shares and authorized capital have been restated retroactively in the financial statements.

Effective May 5, 2020, Brett H. Pojunis acquired 5,000,000 (post-split) of the issued and outstanding common shares of the Company from Jian Han Chen. As a result of the transaction, Mr. Pojunis had voting and dispositive control over 53.67% of our outstanding voting securities. The shares were acquired in a private transaction using Mr. Pojunis’ personal funds. Mr. Pojunis’s ownership has since been diluted to 25.06%, and Mr. Chen no longer holds any equity interest in the Company.

We are a start-up company engaged in the business of organizing, promoting, and operating industry-specific group purchase organizations (GPOs). A GPO is an entity created to leverage the purchasing power of a group of businesses (or individuals) to obtain discounts from vendors.

NOTE 2 – GOING CONCERN

The Company's financial statements as of January 31, 2022 have been prepared using generally accepted accounting principles in the United States of America applicable to a going concern, which contemplate the realization of assets and liquidation of liabilities in the normal course of business. The Company has not yet established an ongoing source of revenues sufficient to cover its operating costs and allow it to continue as a going concern. The Company has incurred a cumulative net loss of $29,862,846. These factors among others raise substantial doubt about the ability of the Company to continue as a going concern for a reasonable period of time.

In order to continue as a going concern, the Company will need, among other things, additional capital resources. Management's plan is to obtain such resources for the Company by obtaining capital from management and significant shareholders sufficient to meet its minimal operating expenses and seeking third party equity and/or debt financing. However, management cannot provide any assurances that the Company will be successful in accomplishing any of its plans. These financial statements do not include any adjustments related to the recoverability and classification of assets or the amounts and classification of liabilities that might be necessary should the Company be unable to continue as a going concern.

NOTE 3 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The accompanying unaudited condensed financial statements have been prepared in accordance with generally accepted accounting principles for interim financial information and in accordance with the instructions to Form 10-Q and Article 8 of Regulation S-X. In the opinion of management, all adjustments (consisting of normal recurring adjustments) considered necessary for a fair presentation have been included. Operating results for the nine months ended January 31, 2022 are not necessarily indicative of the results that may be expected for the year ending April 30, 2022. Notes to the unaudited interim financial statements that would substantially duplicate the disclosures contained in the audited financial statements for fiscal year 2021 have been omitted. This report should be read in conjunction with the audited financial statements and the footnotes thereto for the fiscal year ended April 30, 2021 included in the Company's Form 10-K as filed with the Securities and Exchange Commission on September 13, 2021.

Use of Estimates

Preparing 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, liabilities, revenue, and expenses. Actual results and outcomes may differ from management's estimates and assumptions.

Reclassifications

Certain prior period amounts have been reclassified to conform with the current period presentation.

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Company considers all highly liquid instruments purchased with an original maturity of three months or less to be cash equivalents.

As of January 31, 2022 and April 30, 2021, the Company had cash and cash equivalents of $60,572 and $12,407, respectively.

Accounts Receivable

Accounts receivable are recorded in accordance with ASC 310, "Receivables." Accounts receivable are recorded at the invoiced amount and do not bear interest. The allowance for doubtful accounts is the Company's best estimate of the amount of probable credit losses in its existing accounts receivable. The Company does not currently have any amount recorded as an allowance for doubtful accounts. Based on management's estimate and based on all accounts being current, the Company has not deemed it necessary to reserve for doubtful accounts at this time.

As of January 31, 2022 and April 30, 2021, the Company had accounts receivable of $75,262 and $5,252, respectively.

Prepaid Expense.

Prepaid expenses relate to security deposit for office premise and prepayment made for future services in advance that will be expensed over time as the benefit of the services is received in the future expected within one year. As of January 31, 2022 and April 30, 2021, prepaid expense was $308,240 and $2,000, respectively. As of January 31, 2022, $306,240 was a prepayment for Covid-19 tests inventory and $2,000 is related to a security deposit for office premise.

	January 31, 2022	April 30, 2021
Security Deposit	$ 2,000	$ 2,000
Prepayment to vendor	306,240	-
Total	$ 308,240	$ 2,000

Property, Plant and Equipment

Property and equipment are stated at cost. Depreciation is computed using the straight-line method. The depreciation and amortization methods are designed to amortize the cost of the assets over their estimated useful lives, in years, of the respective assets as follows:

Furniture and Equipment	5 years

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

The long-lived assets of the Company are reviewed for impairment in accordance with ASC 360, "Property, Plant and Equipment" ("ASC 360"), whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. The recoverability of assets to be held and used is measured by a comparison of the carrying amount of an asset to the future undiscounted cash flows expected to be generated by the assets. If such assets are considered to be impaired, the impairment to be recognized is measured by the amount by which the carrying amount of the assets exceeds the fair value of the assets. During the nine months ended January 31, 2022 and 2021, no impairment losses have been identified.

As of January 31, 2022 and April 30, 2021, Property, Plant and Equipment was $4,383 and $5,241, respectively. Depreciation of $858 and $0 was incurred during the nine months ended January 31, 2022 and 2021.

Deposits

Deposits related to advancement from customers for order items to be delivered in the future. As of January 31, 2022 and April 30, 2021, deposits related to the prepaid Covid-19 tests inventory was $338,809 and $0, respectively.

Revenue Recognition

During the year ended April 30, 2021, the Company generated its first revenue since its establishment. The Company recognizes revenue from the sale of products in accordance with ASC 606, "*Revenue Recognition*" following the five steps procedure:

Step 1: Identify the contract(s) with customers
Step 2: Identify the performance obligations in the contract
Step 3: Determine the transaction price
Step 4: Allocate the transaction price to performance obligations
Step 5: Recognize revenue when the entity satisfies a performance obligation

The Company engages in the business of organizing, promoting, and operating industry-specific group purchase organizations (GPOs). A GPO is an entity created to leverage the purchasing power of a group of businesses (or individuals) to obtain discounts from vendors. The Company identifies underserved markets, segments and industries where there is little to no competition and develops specific GPOs around them. The Company develops industry specific GPO that leverage the aggregated purchasing power of its members. The GPOs use collective buying power to obtain and negotiate discounts on products and services from vendors. The discounted rates are then shared with its members saving them money and time by also improving supply chain efficiencies.

The main business segments are HealthGPO, a Group Purchasing Organization for the Healthcare industry, and cbdGPO, a Group Purchasing Organization for the Hemp industry. In addition, the Company offers professional services through GPOPRO Services.

During the nine months ended January 31, 2022, the Company recognized $990,753 of revenues related to merchandise and product sales, and $5,060 of revenues related to shipping recovered on merchandise sales. In regard to the sales that occurred during the nine months ended January 31, 2022, there are no unfulfilled obligations related to the merchandise and product sales.

HealthGPO works with companies that have well priced high-quality products and services with advantageous terms. The Company's primary offerings are volume supply acquisitions, access to quality personal protective equipment (PPE), essential necessities and medical equipment from non-traditional, yet fully accredited suppliers. Additionally, the Company identify "best of breed" products that have a unique value proposition and become distributors with some form of exclusivity and/or favorable terms. HealthGPO is developing a b2b healthcare portal to offer medical products to everyday business. Technology will continue to play an important role in exceeding our stated goals.

HealthGPO also addresses the needs of individual consumers who want access to products at a good price that is typically only available to healthcare professionals. The Company intend on developing a b2c (business to consumer) portal to sell healthcare and wellness products directly to consumers.

In accordance with ASC 606, revenues are recognized when:

- The invoice has been generated and provided to the customer.
- The performance obligations of delivery of products are stated in the invoice.
- The transaction price has been identified in the invoice.
- The Company has allocated the transaction price to performance obligation in the invoice.
- The Company has shipped out the product and, therefore, satisfied the performance obligation.

During the nine months ended January 31, 2022 and 2021, the Company recognized revenue of $995,813 and $622,384, respectively, incurred cost of revenue of $752,812 and $532,931, respectively, and generated gross profit of $243,001 and $89,453, respectively.

Financial Instruments

The carrying values of our financial instruments comprised of our current assets and liabilities approximate their fair value due to the short maturities of these financial instruments.

Related Party Balances and Transactions

The Company follows FASB ASC 850, "*Related Party Disclosures*," for the identification of related parties and disclosure of related party transaction. (Note 5)

Convertible Financial Instruments

The Company bifurcates conversion options from their host instruments and accounts for them as free-standing derivative financial instruments if certain criteria are met. The criteria include circumstances in which (a) the economic characteristics and risks of the embedded derivative instrument are not clearly and closely related to the economic characteristics and risks of the host contract, (b) the hybrid instrument that embodies both the embedded derivative instrument and the host contract is not remeasured at fair value under otherwise applicable generally accepted accounting principles with changes in fair value reported in earnings as they occur, and (c) a separate instrument with the same terms as the embedded derivative instrument would be considered a derivative instrument. An exception to this rule is when the host instrument is deemed to be conventional, as that term is described under applicable U.S. GAAP.

When the Company has historically determined that the embedded conversion options should not be bifurcated from their host instruments, discounts have been recorded for the intrinsic value of conversion options embedded in the instruments based upon the differences between the fair value of the underlying common stock at the commitment date of the transaction and the effective conversion price embedded in the instrument. During the nine months ended January 31, 2022 the Company has chosen to early adopt of ASU2020-06 and did not record a beneficial conversion feature ("BCF") discount on the issuance of convertible notes with the conversion rate below the Company's market stock price on the date of note issuance.

Share-Based Compensation

The Company accounts for share-based compensation under the fair value method in accordance with ASC 718, "Compensation – Stock Compensation," which requires all such compensation to employees and non-employees to be calculated based on its fair value of the equity instrument at the grant date and recognized in the earnings over the requisite service or vesting period.

During the nine months ended January 31, 2022 and 2021, the Company recorded $28,230,643 and $259,500 stock-based compensation, respectively. The stock-based compensation incurred from common stock awarded to consultants and executives was reported under professional fees in the statements of operation. Of this amount, $359,425 in stock awards had not been issued at January 31, 2022, and is included in stock payable on the balance sheet.

	Nine months ended January 31,	
	2021	**2020**
Common stock award to consultants	$ 11,917,555	$ 259,500
Common stock award to management and executives - related parties	16,313,088	-
	$ 28,230,643	$ 259,500

Basic and Diluted Loss per Share

Basic loss per share is computed by dividing net loss available to common shareholders by the weighted average number of outstanding common shares during the period. Diluted loss per share gives effect to all dilutive potential common shares outstanding during the period.

For the nine months ended January 31, 2022, Series A preferred stock, convertible notes, warrants and common stock payable were dilutive instruments and were not included in the calculation of diluted loss per share as their effect would be antidilutive.

	January 31, 2022 (Shares)	April 30, 2021 (Shares)
Series A Preferred Shares	1,000,000	1,000,000
Convertible Notes	433,000	-
Warrants	448,000	-
Common Stock Payable	381,500	12,000
	2,262,500	1,012,000

The Company had 1,000,000 shares of Series A Preferred Stock issued and outstanding at January 31, 2022, that are convertible into shares of common stock at a one-for-one rate. These if-converted common shares have been excluded from the computation of loss per share, as their inclusion would be anti-dilutive due to the Company's losses. (Note 4)

During the nine months ended January 31, 2022, the Company issued convertible notes of $448,000 to a non-affiliate for proceeds of $397,000. The Company issued 448,000 three-year warrants to purchase the Company's common stock at an exercise price of $1.25 per share. During the nine months ended January 31, 2022, the Company issued 15,000 shares of common stock for the repayment of note principal amount of $15,000 (Note 6)

As of January 31, 2022 and April 30, 2021, the Company had stock payable of $376,925 for outstanding 381,500 shares of common stock and $18,000 for outstanding 12,000 shares of common stock, respectively. (Note 7)

Net loss per share for each class of common stock is as follows:

	Three Months Ended January 31,		Nine Months Ended January 31,	
	2021	2020	2021	2020
Net loss per share, basic and diluted	$ (0.30)	$ (0.04)	$ (1.48)	$ (0.05)
Net loss per common shares outstanding:				
Founders Class A Common stock	$ (58.86)	$ -	$ (252.06)	$ -
Ordinary Common stock	$ (0.30)	$ (0.04)	$ (1.49)	$ (0.05)
Weighted average shares outstanding:				
Founders Class A Common stock	115,000	-	115,000	-
Ordinary Common stock	22,648,198	9,469,907	19,469,324	9,367,752
Total weighted average shares outstanding	22,763,198	9,469,907	19,584,324	9,367,752

New Accounting Pronouncements

In August 2020, the FASB issued ASU 2020-06, ASC Subtopic 470-20 "Debt—Debt with "Conversion and Other Options" and ASC subtopic 815-40 "Hedging—Contracts in Entity's Own Equity". The standard reduced the number of accounting models for convertible debt instruments and convertible preferred stock. Convertible instruments that continue to be subject to separation models are (1) those with embedded conversion features that are not clearly and closely related to the host contract, that meet the definition of a derivative, and that do not qualify for a scope exception from derivative accounting; and, (2) convertible debt instruments issued with substantial premiums for which the premiums are recorded as paid-in capital. ASU 2020-06 removes from U.S. GAAP the separation models for (1) convertible debt with a CCF and (2) convertible instruments with a beneficial conversion feature ("BCF"). With the adoption of ASU 2020-06, entities will not separately present in equity an embedded conversion feature these debts. The amendments in this update are effective for fiscal years beginning after December 15, 2021, including interim periods within those fiscal years. Early adoption is permitted, but no earlier than fiscal years beginning after December 15, 2020, including interim periods within those fiscal years. The Company has chosen to early adopt this standard on May 1, 2021 financial statements and did not record BCF on the issuance of convertible notes with conversion rate below the Company's market stock price on the date of note issuance.

In November 2019, the FASB issued ASU No. 2019-08, *Compensation-Stock Compensation and Revenue from Contracts with Customers; Codification Improvements- Share-Based Consideration Payable to a Customer.* ASU 2019-08 is effective for reporting periods beginning after December 15, 2019. ASU 2019-08 requires companies to measure and classify (on the balance sheet) share-based payments to customers by applying the guidance in Top 718, Compensation – Stock Compensation. As a result, the amount recorded as a reduction in revenue would be measured based on the grant-date fair value of the share-based payment. Measuring and classifying share-based payments to customers under Top 718 provide fewer measurement dates for the instruments, fewer instances of classifying the instruments as liabilities; and more consistent accounting with share-based payments made to other nonemployees. The impact of this new standard on the Company's financial statements has not been material.

In December 2019, the FASB issued Accounting Standard Update No. 2019-12, Income Taxes (Topic 740): Simplifying the Accounting for Income Taxes (ASU 2019-12), which simplifies the accounting for income taxes. This guidance will be effective for entities for the fiscal years, and interim periods within those fiscal years, beginning after December 15, 2020 on a prospective basis, with early adoption permitted. The impact of this new standard on the Company's financial statements has not been material.

Management has considered all other recent accounting pronouncements issued. The Company's management believes that these recent pronouncements will not have a material effect on the Company's financial statements.

NOTE 4 – CAPITAL STOCK

Share Capital

On June 19, 2020, the Company announced a reverse stock split of the issued and authorized shares of common stock on the basis of 1 new share for 12 old shares. The reverse stock split has been reviewed by the Financial Industry Regulatory Authority ("FINRA") and has been approved with an effective date of August 20, 2020. Our issued and outstanding capital decreased from 111,800,000 shares of common stock to 9,316,674 shares of common stock. The reverse stock split also resulted in the decrease of the authorized capital from 1,500,000,000 shares of common stock to 125,000,000 shares of common stock. The issued and outstanding shares and authorized capital have been restated retroactively in the financial statements.

On November 20, 2020, the Company filed amended and restated article of incorporation, resulting in increasing the authorized share capital from 125,000,000 shares to 200,000,000 shares and par value from $0.001 per share to $0.0001 per share consisting of the following:

- 90,000,000 shares of ordinary common stock
- 10,000,000 shares of founders' class A common stock
- 50,000,000 shares of blank check common stock
- 500,000 shares of founders' series A non-voting redeemable preferred stock
- 49,500,000 shares of blank check preferred stock

On January 21, 2021, the Company filed amended certification of stock designation after issuance of class/series for designating 1,000,000 shares of blank check preferred stock as Series A Preferred Stock.

Ordinary Common Stock

Nine months ended January 31, 2021

On December 30, 2020, the Company issued 80,000 shares of ordinary common stock at $0.001 per share for cash proceeds of $80 to nonaffiliates through private placement.

On December 29, 2020, the Company issued restricted stock awards for 20,000 shares of ordinary common stock at market stock price of $1.10 per share to employees at $22,000. Restricted stock awards were issued to certain employees as consideration for services rendered. The restricted stock units were vested immediately on the date of grant.

On January 1, 2021, the Company issued 250,000 shares of ordinary common stock at market stock price of $0.95 per share to consultants for service at $237,500.

Nine months ended January 31, 2022

On May 21, 2021, the Company issued restricted stock units for 1,959,642 shares of ordinary common stock to consultants and executives for services and landlord for lease under the 2020 Incentive Plan valued at $2,939,463, of which 418,000 shares were issued to an executive of the Company. Restricted stock awards were issued to certain consultants and executives as consideration for services rendered. The restricted stock units were vested immediately on the date of grant. (Note 5)

On May 21, 2021, the Company issued 7,200,000 shares of common stock to consultants and executives for services valued at $10,800,000, of which 1,400,000 shares were issued to an executive of the Company. (Note 5)

On September 28, 2021, the Company issued 75,000 shares of common stock to consultants at $112,500 for services.

On October 6, 2021, the Company issued 250,000 shares of common stock to the two consultants at $375,000 for services related to stock payable in pursuant of the consulting service agreements signed on January 1, 2021.

On December 31, 2021, the Company issued 9,995,336 shares of common stock to consultants, employees and executives at $11,862,837 through private placement, of which 3,735,000 shares were related to stock payable of $5,602,500 as of October 31, 2021.

On December 31, 2021, the Company issued 55,857 shares of the Company's S-8 stock at $77,857 pursuant to the Company's 2020 incentive plan dated May 21, 2021.

On January 31, 2022, the Company issued 15,000 shares of common stock for the conversion of convertible note principal of $15,000. (Note 6)

As of January 31, 2022 and April 30, 2021, the issued and outstanding ordinary common stock was 29,217,509 and 9,666,674, respectively.

Founders' Class A Common Stock and Founders Series A Non-Voting Redeemable Preferred Stock

During the year ended April 30, 2021, the Company issued common and preferred stock units comprising of 115,000 shares of founder's class A common stock and 28,750 shares of founder's series A non-voting redeemable preferred stock to non-affiliates for total consideration of $287,500.

The founder's series A non-voting redeemable preferred stock has a redemption value of $ 15 per share and is contingently redeemable at the holder's option, and as a result was classified as mezzanine equity in the Company's balance sheet. The redemption value of $224,905 was determined to be its fair market value.

As of January 31, 2022 and April 30, 2021, the Company had 115,000 shares of founder's class A common stock issued and outstanding and 28,750 shares of founder's series A non-voting redeemable preferred stock issued and outstanding.

Series A Convertible Preferred Stock

The Company has designated 1,000,000 shares of series A convertible preferred stock. The series A convertible preferred stock may convert into common stock at a rate equal to one share of common stock for each share of series A convertible preferred stock. Each Series A convertible preferred shareholder is entitled to vote, on one hundred (100) votes for each share held of record on matters submitted to a vote of holders of the Company's ordinary Common Stock.

On January 21, 2021, the Company issued 500,000 shares of series A convertible preferred stock to the CEO of the Company at $0.0001 per share for consideration of $50. (Note 5)

On January 21, 2021, the Company issued 500,000 shares of series A convertible preferred stock to an executive of the Company at $0.0001 per shares for consideration of $50. (Note 5)

As of January 31, 2022 and April 30, 2021, the Company had 1,000,000 shares of series A convertible preferred stock issued and outstanding.

Series A Non-Voting Redeemable Preferred Stock

On May 21, 2021, the Company issued 175,000 series A non-voting redeemable preferred shares to an executive of the Company at $10 stated value per share and for cash consideration of $17.50. (Note 5)

The series A non-voting redeemable preferred stock has a redemption value of $10 per share and is contingently redeemable at the holder's option, and as a result was classified as mezzanine equity in the Company's balance sheet. The redemption value of $1,750,000 was determined to be its fair market value.

As of January 31, 2022 and April 30, 2021, the Company had 175,000 shares and 0 shares of series A non-voting redeemable preferred stock issued and outstanding, respectively.

Warrants

During the nine months ended January 31, 2022, in conjunction with the issuance of a convertible note on June 16, 2021, the Company issued 448,000 stock purchase warrants, exercisable for three years from issuance at exercise price of $1.25 per share. (Note 6)

The below table summarizes the activity of warrants exercisable for shares of common stock during the nine months ended January 31, 2022:

	Number of Shares	Weighted-Average Exercise Price
Balances as of April 30, 2021	-	$ -
Granted	448,000	1.25
Redeemed	-	-
Exercised	-	-
Forfeited	-	-
Balances as of January 31, 2022	448,000	$ 1.25

The fair value of each warrant on the date of grant is estimated using the Black-Scholes option valuation model. The following weighted-average assumptions were used for warrants granted during the nine months ended January 31, 2022:

	Nine Months Ended January 31, 2022
Exercise price	$ 1.2500
Expected term	5 years
Expected average volatility	555% - 591%
Expected dividend yield	-
Risk-free interest rate	0.41% - 0.43%

The following table summarizes information relating to outstanding and exercisable warrants as of January 31, 2022:

Warrants Outstanding			Warrants Exercisable	
Number of Shares	Weighted Average Remaining Contractual life (in years)	Weighted Average Exercise Price	Number of Shares	Weighted Average Exercise Price
448,000	2.46	$ 1.25	448,000	$ 1.25

Aggregate intrinsic value is the sum of the amounts by which the quoted market price of the Company's stock exceeded the exercise price of the warrants at January 31, 2022 for those warrants for which the quoted market price was in excess of the exercise price ("in-the-money" warrants). As of January 31, 2022, the aggregate intrinsic value of warrants outstanding was approximately $0 based on the closing market price of $0.65 on January 31, 2022.

As of January 31, 2022, the Company valued the fair value on the 448,000 units of common stock purchase warrants granted at $880,000 based on Black-Scholes option valuation model. The relative fair value of the warrants of $263,060 was allocated to the debt discount of the convertible note amortized over the nine-month term of the note.

NOTE 5 – RELATED PARTY TRANSACTIONS

Loan Receivable

On June 16, 2021, the Company signed an agreement with a related party that is an affiliate of the Company's CEO for a loan of $21,310. The loan is non-interest bearing and has a one-year term. During the nine months ended January 31, 2022, the Company has made $12,500 loan payment and plan to make $8,810 loan payment in the future. As of January 31, 2022, the loan receivable was $12,500.

CEO and Affiliates

On January 21, 2021, the Company issued 500,000 shares of series A convertible preferred stock to the CEO of the Company at $0.0001 per share for consideration of $50.

On December 31, 2021, the Company issued 2,100,000 shares of restricted common stock to the CEO valued at $2,100,000.

During the nine months ended January 31, 2022, the Company incurred management fees of $47,530 to the CEO of the Company.

Executive

On January 21, 2021, the Company issued 500,000 shares of series A convertible preferred stock to the executive of the Company at $0.0001 per share for consideration of $50.

On May 21, 2021, the Company issued restricted stock units for 418,000 shares of ordinary common stock to the executive under the 2020 Incentive Plan valued at $627,000 for services.

On May 21, 2021, the Company issued 1,400,000 shares of common stock to the executive valued at $2,100,000 for services.

On May 21, 2021, the Company issued 175,000 series A non-voting redeemable preferred shares to the executive of the Company at $10 stated value per share and for cash consideration of $18.

In August 2021, the Company received $210 cash consideration for the issuance of 1,635,000 shares of ordinary common stock to the executive in pursuant to an agreement signed on August 27, 2021. On December 31, 2021, the Company issued 1,635,000 shares of ordinary common stock to the executive valued at $2,452,500.

On August 27, 2021, the executive entered into a consulting advisor agreement with a sign on bonus of $50,000 payable as of January 31, 2022. The executive will also be paid for annual consulting fees of $60,000 and the accrued portion of $25,000 was recorded as of January 31, 2022. As of January 31, 2022, the total amount due to the executive was $75,000.

President

On December 3, 2021, the Company entered into an employment agreement with the President and Member of the Board of Directors with an initial annual salary of $60,000 beginning December 3, 2021 subject to future increases. The Company granted the President (i) 55,000 shares of common stock pursuant to its Form S-8; (ii) 2,225,000 restricted shares; and (iii) 625,000 shares to vest over the next 3 years, with 62,500 shares to vest quarterly contingent on milestones to be determined between the Company and the President.

On May 21, 2021, the Company issued 55,000 shares of S-8 stock to the President valued at $82,500 as sign on bonus.

On December 31, 2021, the Company issued 2,100,000 shares of restricted common stock to the President at $2,100,000 as sign on bonus.

During the nine months ended January 31, 2022, the Company accrued stock payable of $164,500 for stock awarded to the President for outstanding shares of 166,667 common stock.

During the nine months ended January 31, 2022, the Company incurred management salary expense of $10,000 to the President, of which $5,000 was payable to him as of January 31, 2022.

COO

On December 29, 2021, the Company entered into an employment agreement with the COO and Member of the Board of Directors with an initial annual salary of $60,000 beginning December 29, 2021 subject to future increases. The Company granted the COO (i) 55,000 shares of common stock pursuant to its Form S-8; (ii) 2,225,000 restricted shares; and (iii) 625,000 shares to vest over the next 3 years, with 62,500 shares to vest quarterly contingent on milestones to be determined between the Company and the COO.

On May 21, 2021, the Company issued 55,000 shares of S-8 stock to the COO valued at $82,500 as sign on bonus.

On December 31, 2021, the Company issued 2,100,000 shares of restricted common stock to the COO at $2,100,000 as sign on bonus.

During the nine months ended January 31, 2022, the Company accrued stock payable of $144,750 for stock awarded to the President for outstanding shares of 145,833 common stock.

During the nine months ended January 31, 2022, the Company incurred management salary expense of $5,000 to the COO payable of January 31, 2022.

CFO

On November 1, 2021, the Company entered into an employment agreement with the CFO and advisor to the Board of Directors with initial annual salary of $60,000 beginning January 1, 2022 subject to future increases. The Company granted the Executive (i) 15,000 shares of common stock pursuant to its Form S-8 which shall vest May 1, 2022; (ii) 50,000 restricted shares which shall vest May 1, 2022; and (iii) 10,000 shares per month over the next 3 years, to vest quarterly contingent on milestones to be determined between the Company and the CFO.

During the nine months ended January 31, 2022, the Company accrued stock payable of $28,440 for stock awarded to the CFO for outstanding shares of 30,000 common stock.

During the nine months ended January 31, 2022, the Company incurred management salary expense of $5,000 to the CFO.

VP Sales and Marketing

On May 3, 2021, the Company entered into an employment agreement with the VP Sales and Marketing and Member of the Board of Directors with an initial annual salary of $60,000 beginning May 3, 2021 subject to future increases. The Company granted the VP Sales and Marketing (i) 80,000 shares of common stock pursuant to its Form S-8; (ii) 1,100,000 restricted shares; with 91,666 shares to vest quarterly contingent on milestones to be determined between the Company and the VP Sales and Marketing.

On May 21, 2021, the Company issued 80,000 shares of S-8 stock to the VP Sales and Marketing valued at $120,000 as sign on bonus.

On May 21, 2021, the Company issued 250,000 shares of restricted common stock to the VP Sales and Marketing at $375,000 as sign on bonus.

On December 31, 2021, the Company issued 1,036,336 shares of restricted common stock to the VP Sales and Marketing at $1,036,336 as sign on bonus.

During the nine months ended January 31, 2022, the Company incurred management salary expense of $40,000 to the VP Sales and Marketing, of which $33,625 was payable to him as of January 31, 2022.

NOTE 6 – COVERTIBLE NOTE PAYABLE

Convertible note payable at January 31, 2022 consists of the following:

		January 31, 2022
Dated June 16, 2021	$	265,000
Dated September 8, 2021		168,000
Total convertible notes payable, gross		433,000
Less: Unamortized debt discount		(84,268)
Total convertible notes	$	348,732

On June 16, 2021, the Company issued a $280,000 Original Issue Discounted Convertible Promissory Note for a purchase price of $250,000, convertible at $1.00 per share. The note has a payment term of nine months and bears interest at 9% per annum. Additionally, the Company issued to the investor 280,000 three-year warrants to purchase the Company's common stock at an exercise price of $1.25 per share. (Note 4)

On June 16, 2021, the Company recorded total debt discount of $196,667 comprising original issue discount of $30,000 and discount from warrants of $166,667. During the nine months ended January 31, 2022, the Company recorded amortization of debt discount of $166,580 reporting under interest expense in the statements of operations.

On September 8, 2021, the Company issued a $168,000 Original Issue Discounted Convertible Promissory Note for a purchase price of $147,000, convertible at $1.00 per share. The note has a payment term of nine months and bears interest at 9% per annum. Additionally, the Company issued to the investor 168,000 three-year warrants to purchase the Company's common stock at an exercise price of $1.25 per share. (Note 4)

On September 8, 2021, the Company recorded total debt discount of $117,393 comprising original issue discount of $21,000 and discount from warrants of $96,393. During the nine months ended January 31, 2022, the Company recorded amortization of debt discount of $63,212 reporting under interest expense in the statements of operations.

On January 31, 2022, the Company issued 15,000 shares of common stock for the conversion of convertible note principal of $15,000.

During the nine months ended January 31, 2022, the Company recorded interest expense of $21,802. As of January 31, 2022, the accrued interest payable was $21,802.

As of January 31, 2022, the convertible note payable was $348,732, net of note discount of $84,268.

NOTE 7 – STOCK PAYABLE

	January 31, 2022	April 30 2021
Lease	$ 2,500	$ 18,000
Common stock award to consultants	21,735	-
Common stock award to related party	337,690	-
Stock subscription	15,000	
	$ 376,925	$ 18,000

On August 5, 2020, the Company entered into a lease agreement for an office premise at 3571 E. Sunset Road Las Vegas Nevada under a term of 6 months commencing on August 10, 2020 at the cost of $4,750 per month, consisting of $2,000 payable in common shares of the Company and $2,750 payable in cash. Subsequent to the end of the agreement, the premise was leased on month-to-month basis. As of January 31, 2022, the Company has issued a total of 30,667 shares of common stock to settle outstanding stock portion of monthly lease through December 31, 2021.

On January 1, 2022, the Company renewed the lease agreement for the office premise at 3571 E. Sunset Road Las Vegas Nevada under a term of one year commencing on January 1, 2022 at the cost of $4,500 per month, consisting of $2,500 payable in common shares of the Company and $2,000 payable in cash. (Note 8) During the nine months ended January 31, 2022 and April 30, 2021, the Company recorded stock payable of $2,500 and $18,000, respectively. As of January 31, 2022 and April 30, 2021, stock payable on lease was $ 2,500 and $18,000, respectively.

During the nine months ended January 31, 2022, the Company accrued stock payable of $21,735 for stock awarded to consultants for outstanding shares of 25,154 common stock.

During the nine months ended January 31, 2022, the Company accrued stock payable of $337,690 for stock awarded to related parties for outstanding shares of 342,500 common stock. (See Note 5)

During the nine months ended January 31, 2022, the Company received $15,000 from an unaffiliated consultant for stock subscription of 10,000 shares of common stock. Each unit consists of one thousand (1,000) shares of common stock at $1.50 a share and one thousand (1,000) bonus Warrants to purchase an additional share of common stock for $2.00 for each warrant.

As of January 31, 2022 and April 30, 2021, total stock payable was $376,925 and $18,000, respectively.

NOTE 8 – COMMITTMENTS AND CONTINGENCIES

The Company's principal business and corporate address is 3571 E. Sunset Road, Suite 300, Las Vegas, NV 89120.
On August 5, 2020, the Company entered into a lease agreement for the office premise under a term of 6 months commencing on August 10, 2020 at the cost of $4,750 per month, consisting of $2,000 payable in common shares of the Company and $2,750 payable in cash. Subsequent to the end of the agreement, the premise was leased on month-to-month basis. On January 1, 2022, the Company renewed the lease agreement for the office premise under a term of one year commencing on January 1, 2022 at the cost of $4,500 per month, consisting of $2,500 payable in common shares of the Company and $2,000 payable in cash.

The Company also maintains a sales office at 3375 Shoal Line Blvd., Hernando Beach, Florida 34607. This office is leased for a term of 12 months expiring on April 30, 2022 at the cost of $1,857.50 per month.

The leases are exempt from the provisions of ASC 842, Leases, due to the short-terms of their durations.

NOTE 9 – RISKS AND UNCERTAINTIES

In early 2020, the World Health Organization declared the rapidly spreading coronavirus disease (COVID-19) outbreak a pandemic. This pandemic has resulted in governments worldwide enacting emergency measures to combat the spread of the virus. Due to the outbreak and spread of COVID-19, the Company's management and advisors responsible for financial reporting have experienced administrative delays, include travel restrictions and reduced work hours. The Company considered the impact of COVID-19 on the assumptions and estimates used and determined that there were no material adverse impacts on the Company's results of operations and financial position at January 31, 2022. The Company is *not* aware of any specific event or circumstance that would require an update to its estimates or judgments or a revision of the carrying value of its assets or liabilities as of the date of issuance of this Quarterly Report on Form 10-Q. These estimates *may* change, as new events occur and additional information is obtained.

NOTE 10 – SUBSEQUENT EVENTS

Subsequent to January 31, 2022 and through the date that these financials were issued, the Company had the following subsequent events:

On June 16, 2021, the Company issued a $280,000 Original Issue Discounted Convertible Promissory Note for a purchase price of $250,000, convertible at $1.00 per share. The note has a payment term of nine months and bears interest at 9% per annum. Additionally, the Company issued to the investor 280,000 three-year warrants to purchase the Company's common stock at an exercise price of $1.25 per share. The note has a maturity date of March 16, 2022. The Company is in negotiations with the lender to have the note extended.

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

FORWARD LOOKING STATEMENTS

This quarterly report contains forward-looking statements. These statements relate to future events or our future financial performance. In some cases, you can identify forward-looking statements by terminology such as "may", "should", "expects", "plans", "anticipates", "believes", "estimates", "predicts", "potential" or "continue" or the negative of these terms or other comparable terminology. These statements are only predictions and involve known and unknown risks, uncertainties and other factors that may cause our or our industry's actual results, levels of activity, performance or achievements to be materially different from any future results, levels of activity, performance or achievements expressed or implied by these forward-looking statements. Although we believe that the expectations reflected in the forward-looking statements are reasonable, we cannot guarantee future results, levels of activity, performance or achievements. Except as required by applicable law, including the securities laws of the United States, we do not intend to update any of the forward-looking statements to conform these statements to actual results.

Our unaudited financial statements are stated in United States Dollars (US$) and are prepared in accordance with United States Generally Accepted Accounting Principles. The following discussion should be read in conjunction with our financial statements and the related notes that appear elsewhere in this quarterly report. The following discussion contains forward-looking statements that reflect our plans, estimates and beliefs. Our actual results could differ materially from those discussed in the forward-looking statements. Factors that could cause or contribute to such differences include, but are not limited to, those discussed below and elsewhere in this quarterly report.

In this quarterly report, unless otherwise specified, all dollar amounts are expressed in United States dollars and all references to "common shares" refer to the common shares in our capital stock.

As used in this quarterly report, the terms "we", "us", "our" and "our company" mean GPO Plus, Inc., unless otherwise indicated.

General Overview

GPO Plus identifies underserved markets, segments and industries where there is little to no competition and develops specific group-purchase organizations (GPOs) around them. In addition, unlike major GPOs, GPO Plus has low MOQ's (minimum order quantities) which enable small and mid-sized companies to participate with larger corporations. We communicate with our members to determine their needs to ensure GPO Plus provides relevant products and services, sustainable low prices and cost structures, increased efficiencies, and attentive customer service.

GPO Plus develops industry specific GPOs that leverage the aggregated purchasing power of its members. The GPOs use collective buying power to obtain and negotiate discounts on products and services from vendors. The discounted rates are then shared with its members saving them money and time by also improving supply chain efficiencies.

On October 6, 2021, the Company issued 250,000 shares of ordinary common stock to the two consultants at $375,000 for services related to stock payable in pursuant of the consulting service agreements signed on January 1, 2021.

On November 1, 2021, the Company entered into an employment agreement with Laurence Ruhe, the CFO and advisor to the Board of Directors. with an initial annual salary of $60,000 beginning January 1, 2022 subject to future increases. The Company granted the Executive (i) 15,000 shares of common stock pursuant to its Form S-8 which shall vest May 1, 2022; (ii) 50,000 restricted shares which shall vest May 1, 2022; and (iii) 10,000 shares per month over the next 3 years, to vest quarterly contingent on milestones to be determined between the Company and the CFO.

On November 15, 2021 the Company executed a Master Distribution and National Sales Agreement with US BioSolutions for Patented Proprietary BioFoam™ Technology.

On December 3, 2021, the Company entered into an employment agreement with Ronald McCormick, the President and Member of the Board of Directors with an initial annual salary of $60,000 beginning December 3, 2021 subject to future increases. The Company granted the President (i) 55,000 shares of common stock pursuant to its Form S-8; (ii) 2,225,000 restricted shares; and (iii) 625,000 shares to vest over the next 3 years, with 62,500 shares to vest quarterly contingent on milestones to be determined between the Company and the President.

On December 29, 2021, the Company entered into an employment agreement with Wayne Smeal, the COO and Member of the Board of Directors with an initial annual salary of $60,000 beginning December 29, 2021 subject to future increases. The Company granted the COO (i) 55,000 shares of common stock pursuant to its Form S-8; (ii) 2,225,000 restricted shares; and (iii) 625,000 shares to vest over the next 3 years, with 62,500 shares to vest quarterly contingent on milestones to be determined between the Company and the COO.

On December 31, 2021, the Company issued 9,995,336 shares of common stock to consultants, employees and executives at $11,862,836 through private placement, of which 3,735,000 shares were related to stock payable as of October 31, 2021.

On December 31, 2021, the Company issued 55,857 shares of the Company's S-8 stock at $77,857 pursuant to the Company's 2020 incentive plan dated May 21, 2021.

On January 31, 2022, the Company issued 15,000 shares of common stock for the conversion of convertible note principal of $15,000.

Results of Operations

The following summary of our results of operations should be read in conjunction with our financial statements for the three months ended January 31, 2022 and 2021 and nine months ended January 31, 2022 and 2021, which are included herein.

Three Months Ended January 31, 2022 Compared to the Three Months January 31, 2021

	Three Months Ended January 31, 2022	Three Months Ended January 31, 2021	Changes	%
Revenues	$ 397,094	$ 591,757	$ (194,663)	(33)%
Cost of revenue	233,217	532,281	(299,064)	(56)%
Gross Profit (Loss)	163,877	59,476	104,401	176%
Operating Expenses	(6,829,648)	(404,348)	(6,425,300)	1589 %
Loss from Operations	(6,665,771)	(344,872)	(6,320,899)	1833%
Other Expenses	(102,969)	-	(102,969)	-
Net Loss	$ (6,768,740)	$ (344,872)	$ (6,423,868)	1863%

Revenues

We had revenues of $397,094 from operations during the three months January 31, 2022, as compared to $591,757 of revenues during the three months ended January 31, 2021. The decrease in revenue is attributed to decreased business activities during the three months ended January 31, 2021. The Company's business operation commenced during the quarter ended January 31, 2021 and has generated revenue each quarter since such date.

Net Loss

Our unaudited financial statements report a net loss of $6,768,740 for the three months ended January 31, 2022 compared to a net loss of $344,872 for the three months ended January 31, 2021. The increase in net loss was due to an increase in operating expenses and other expenses.

Expenses

Our operating expenses for the three months ended January 31, 2022 were $6,829,648 compared to $404,348 for the three months ended January 31, 2021. Operating expenses for the three months ended January 31, 2022 consisted of $104,325 in general and administrative, $1,063,758 in professional fees, $5,589,026 in professional fees to related parties and $72,539 in management fees and salaries to related parties. Operating expenses for the three months ended January 31, 2021 consisted of $23,446 in general and administrative, $46,896 professional fees and $334,006 in professional fees – related parties. The increase in operating expenses during the three months ended January 31, 2022 was due to an increase in professional fees, general and administrative expenses and management fees and salaries. During the three months ended January 31, 2022, the Company recorded $6,557,867 stock-based compensation awarded to consultants and executives for service performed. The stock-based compensation expense was reported under professional fees in the statements of operations.

Our other expenses for the three months ended January 31, 2022 were $102,969 compared to $0 for the three months ended January 31, 2021. During the three months ended January 31, 2022, the Company incurred interest expense from convertible notes of $10,148 and debt discount amortization of $92,821.

Nine Months Ended January 31, 2022 Compared to the Nine Months January 31, 2021

	Nine Months Ended January 31, 2022	Nine Months Ended January 31, 2021	Changes	%
Revenues	$ 995,813	$ 622,384	$ 373,429	60%
Cost of revenue	752,812	532,931	(219,881)	41%
Gross Profit	243,001	89,453	153,548	172%
Operating Expenses	(28,978,109)	(581,932)	(28,396,177)	4880%
Loss from Operations	(28,735,108)	(492,479)	(28,242,629)	5735%
Other Expenses	(251,594)	-	(251,594)	-
Net Loss	$ (28,986,702)	$ (492,479)	$ (28,494,223)	5786%

Revenues

We had revenues of $995,813 from operations during the nine months ended January 31, 2022, as compared to $622,384 of revenues during the nine months ended January 31, 2021. The increase in revenue is attributed to increased business activities during the nine months ended January 31, 2022. The Company's business operation commenced during the quarter ended January 31, 2021 and has generated increasing revenue each quarter since such date.

Net Loss

Our unaudited financial statements report a net loss of $28,986,702 for the nine months ended January 31, 2022 compared to a net loss of $492,479 for the nine months ended January 31, 2021. The increase in net loss was due to an increase in operating expenses and other expenses.

Expenses

Our operating expenses for the nine months ended January 31, 2022 were $28,978,109 compared to $581,932 for the nine months ended January 31, 2021. Operating expenses for the nine months ended January 31, 2022 consisted of $374,977 in general and administrative, $12,099,999 in professional fees which included stock-based compensation of $11,917,555 for common stock issued to consultants, $16,388,089 in professional fees to a related parties which included stock-based compensation of $16,313,088 for common and preferred stock issued to executives of the Company and $115,044 in management fees and salaries to related parties. Operating expenses for the nine months ended January 31, 2021 consisted of $110,717 in general and administrative, $61,080 in professional fees and $410,135 in professional fees to related parties. The increase in operating expenses during the nine months ended January 31, 2022 was due to an increase in professional fees, general and administrative expenses and management fees and salaries. During the nine months ended January 31, 2022, the Company recorded $28,230,643 stock-based compensation awarded to consultants and executives for service performed. The stock-based compensation expense was reported under professional fees in the statements of operations.

Our other expenses for the nine months ended January 31, 2022 were $251,594 compared to $0 for the nine months ended January 31, 2021. During the nine months ended January 31, 2022, the Company incurred interest expense from convertible notes of $21,802 and debt discount amortization of $229,792.

Liquidity and Financial Condition

Working Capital

	January 31, 2022	April 30, 2021
Current Assets	$ 456,574	$ 19,659
Current Liabilities	$ 1,451,185	$ 224,142
Working Capital (Deficiency)	$ (994,611)	$ (204,483)

Our total current assets as of January 31, 2022 were $456,574 as compared to total current assets of $19,659 as of April 30, 2021 due to an increase in prepaid expenses, cash and cash equivalents, accounts receivable and loan receivable from a related party.

Our total current liabilities as of January 31, 2022 were $1,451,185 as compared to total current liabilities of $224,142 as of April 30, 2021 due to an increase in stock payable, convertible note payable, deposits, accounts payable, accrued liabilities to related parties and accrued interest.

Our working capital deficit at January 31, 2022 was $994,611 as compared to working capital deficit of $204,483 as of April 30, 2021. The increase in working capital deficit was mainly attributed to an increase in deposits, stock payable, convertible note payable and accrued liabilities to related parties.

Cash Flows

	Nine Months Ended January 31,	
	2022	2021
Cash Flows used in Operating Activities	$ (351,773)	$ (202,104)
Cash Flows used in Investing Activities	(12,500)	(3,803)
Cash Flows provided by Financing Activities	412,438	237,680
Net increase in cash during period	$ 48,165	$ 31,773

Operating Activities

Net cash used in operating activities was $351,773 for the nine months ended January 31, 2022 compared with $202,104 net cash used in operating activities during the same period in 2021.

During the nine months ended January 31, 2022, net cash used in operating activities was attributed to net loss of $28,986,702, decreased by stock-based compensation of $27,871,638, depreciation of furniture and equipment of $858, amortization of convertible note discount of $229,792, lease expense to be settled by common stock of $2,500 and a net change in operating assets and liabilities of $530,141.

During the nine months ended January 31, 2021, the net cash used in operating activities was attributed to net loss of $492,479 from operations, decreased by stock-based compensation of $259,500 and lease expense to be settled by common stock of $12,000 and a net change in operating assets and liabilities of $18,875.

Investing Activities

During the nine months ended January 31, 2022 and 2021, we used $12,500 and $3,803, respectively, in investing activities. During the nine months ended January 31, 2022, the Company advanced to a related party of $12,500. During the nine months ended January 31, 2021, the Company used $3,803 for acquisition of equipment.

Financing Activities

During the nine months ended January 31, 2022, net cash from financing activities was $412,438 compared to $237,680 during the same period in 2021. Proceeds from financing activities during the nine months ended January 31, 2022 were derived from proceeds from issuance of convertible notes totaling of $397,000, proceeds from stock subscription of $15,420 and proceeds from issuance of preferred stock of $18. Proceeds from financing activities during the nine months ended January 31, 2021 were derived from proceeds from issuance of preferred stock and common stock units $237,500, proceeds from issuance of common stock $80 and proceeds from issuance of preferred stock for cash $100.

Going Concern

As of January 31, 2022, we had cash on hand of $60,572. We generated revenues of $995,813 and gross profit of $243,001 during the nine months ended January 31, 2022 but incurred net loss of $28,986,702 during the period and a cumulative net loss of $29,862,846 since our inception. We expect to generate additional losses for the foreseeable future while we establish our business.

We will require additional funds for our budgeted expenses over the next 12 months. These funds may be raised through equity financing, debt financing, or other sources, which may result in further dilution in the equity ownership of our shares. There is still no assurance that we will be able to maintain operations at a level sufficient for an investor to obtain a return on his investment in our common stock. Further, we may continue to be unprofitable. We need to raise additional funds in the immediate future in order to proceed with our budgeted expenses. We anticipate continuing to rely on equity sales of our common stock in order to continue to fund our business operations. Issuances of additional shares will result in dilution to our existing stockholders. There is no assurance that we will achieve any additional sales of our equity securities or arrange for debt or other financing to fund our planned business activities. We presently do not have any arrangements for additional financing for the expansion of our future operations, and no potential lines of credit or sources of financing are currently available for the purpose of proceeding with our plan of operations. If we are not successful in raising sufficient capital to execute our business plan we will be required to scale down or delay our plan of operation to accommodate our available resources.

Contractual Obligations

Not required for smaller reporting companies

Off-Balance Sheet Arrangements

We have no off-balance sheet arrangements that have or are reasonably likely to have a current or future effect on our financial condition, changes in financial condition, revenues or expenses, results of operations, liquidity, capital expenditures or capital resources that is material to stockholders.

Critical Accounting Policies

The preparation of financial statements in 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 of the financial statements and the reported amounts of revenues and expenses during the reporting period. A change in managements' estimates or assumptions could have a material impact on our financial condition and results of operations during the period in which such changes occurred. Actual results could differ from those estimates. Our financial statements reflect all adjustments that management believes are necessary for the fair presentation of their financial condition and results of operations for the periods presented.

Recent Accounting Pronouncements

Management has considered all recent accounting pronouncements issued. Our company's management believes that these recent pronouncements will not have a material effect on our financial statements.

Item 3. Quantitative and Qualitative Disclosures About Market Risk

As a "smaller reporting company", we are not required to provide the information required by this Item.

Item 4. Controls and Procedures

Evaluation of Disclosure Controls and Procedures

Disclosure controls and procedures are controls and procedures that are designed to ensure that information required to be disclosed in our reports filed under the Exchange Act is recorded, processed, summarized and reported, within the time periods specified in the SEC's rules. Disclosure controls and procedures include, without limitation, controls and procedures designed to ensure that information required to be disclosed by our company in the reports that it files or submits under the Exchange Act is accumulated and communicated to our management, including its principal executive and principal financial officers, or persons performing similar functions, as appropriate to allow timely decisions regarding required disclosure. Our management carried out an evaluation under the supervision and with the participation of our Principal Executive Officer and Principal Financial Officer, of the effectiveness of the design and operation of our disclosure controls and procedures pursuant to Rules 13a-15(e) and 15d-15(e) under the Exchange Act, as of January 31, 2022. Based upon that evaluation, our Principal Executive Officer and Principal Financial Officer have concluded that our disclosure controls and procedures were not effective as of January 31, 2022.

Our disclosure controls and procedures are not effective for the following reasons:

We did not maintain effective controls to identify and maintain segregation of duties in identifying, authorizing, approving, accounting for, and disclosing significant estimates, related-party transactions, significant unusual transactions, and other non-routine events and transactions. However, the Company has recently hired a CFO, who is in the process of establishing internals controls.to address these deficiencies.

Changes in Internal Control Over Financial Reporting

During the period covered by this report there were no changes in our internal control over financial reporting that materially affected, or are reasonably likely to materially affect, our internal control over financial reporting. Please note that the Company has hired a CFO, President and COO in order to strengthen the internal controls of the Company.

Limitations on the Effectiveness of Internal Controls

Our management do not expect that our disclosure controls and procedures or our internal control over financial reporting are or will be capable of preventing or detecting all errors or all fraud. Any control system, no matter how well designed and operated, can provide only reasonable, not absolute, assurance that the control system's objectives will be met. The design of a control system must reflect the fact that there are resource constraints, and the benefits of controls must be considered relative to their costs. Further, because of the inherent limitations in all control systems, no evaluation of controls can provide absolute assurance that misstatements, due to error or fraud will not occur or that all control issues and instances of fraud, if any, within the company have been detected. These inherent limitations include the realities that judgments in decision-making can be faulty and that breakdowns may occur because of simple error or mistake. Controls can also be circumvented by the individual acts of some persons, by collusion of two or more people, or by management override of controls. The design of any system of controls is based in part on certain assumptions about the likelihood of future events, and there can be no assurance that any design will succeed in achieving its stated goals under all potential future conditions. Projections of any evaluation of controls effectiveness to future periods are subject to risk.

PART II - OTHER INFORMATION

Item 1. Legal Proceedings

On August 14, 2020, the Company was included in what it believes to be a non-material litigation filed in the Circuit Court of the Fifth Judicial Circuit, Hernando County, Florida Case No. 20-CA-0652, MNP Industries, LLC ("Plaintiff") vs Smeal et al. The complaint, which alleges the breach of certain non-compete agreements by multiple defendants, attempts to implicate the Company on the mistaken belief that the Company had acquired another defendant, Miracle Products, LLC. There is not, however, any common ownership or affiliate relationship among the Company and the co-defendants, and the Company is not party to any non-compete agreement with the plaintiff. The Plaintiff amended its complaint to allege breach of NDA and Trade Secret violations which the company believes to be groundless. The Company has instructed counsel to file a motion to dismiss the complaint as it relates to the Company on the grounds that it fails to state a cause of action for which relief may be granted. On December 17, 2020, the court issued an order, denying the Plaintiff's request, and so all of the defendants in the case are now free to work for a competitor of Plaintiff and can service current and former customers of Plaintiff, use the customer list, and can even solicit customers and or the customer list. This was a huge victory for GPOX. The Company has instructed counsel to file a motion to dismiss the complaint as it relates to the Company on the grounds that it fails to state a cause of action for which relief may be granted. The latest update on this litigation is the case was referred to non-binding arbitration, the Company's legal counsel feels the outcome will be favorable for Company and intends in the interim to file Motions for Summary Judgement and has advised the Company there is a reasonable likelihood the Company will prevail. The Company feels that these positive resolutions will occur within the next quarter.

With the exception of the above-described complaint, which we believe to be non-material, we are not involved in any pending legal proceeding or litigation and, to the best of our knowledge, no governmental authority is contemplating any proceeding to which we are a party and which would reasonably be likely to have a material adverse effect on our company.

Item 1A. Risk Factors

As a "smaller reporting company", we are not required to provide the information required by this Item.

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

None.

Item 3. Defaults Upon Senior Securities

None.

Item 4. Mine Safety Disclosures

Not applicable.

Item 5. Other Information

None

Item 6. Exhibits

Exhibit Number	Exhibit
31	Certification of the Principal Executive Officer and Principal Financial Officer required by Rule 13a-14(a) or Rule 15d-14(a) under the Securities Exchange Act of 1934, as adopted pursuant to Section 302 of the Sarbanes-Oxley Act of 2002
32	Certification of the Chief Executive Officer and Chief Financial Officer (Principal Executive Officer and Principal Financial Officer) pursuant to Section 906 of the Sarbanes-Oxley Act of 2002 (18 U.S.C. Section 1350)
101.INS	XBRL INSTANCE DOCUMENT
101.SCH	XBRL TAXONOMY EXTENSION SCHEMA
101.CAL	XBRL TAXONOMY EXTENSION CALCULATION LINKBASE
101.DEF	XBRL TAXONOMY EXTENSION DEFINITION LINKBASE
101.LAB	XBRL TAXONOMY EXTENSION LABEL LINKBASE
101.PRE	XBRL TAXONOMY EXTENSION PRESENTATION LINKBASE

SIGNATURES

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

	GPO PLUS, INC.
	(Registrant)
Dated: March 17, 2022	*/s/ Brett H. Pojunis*
	Brett H. Pojunis President, Chief Executive Officer, Chief Financial Officer, Treasurer, Secretary and Director (Principal Executive Officer, Principal Financial Officer and Principal Accounting Officer)

EXHIBIT 31.1

CERTIFICATION
OF CHIEF EXECUTIVE OFFICER AND CHIEF FINANCIAL OFFICER
PURSUANT TO SECTION 302
OF THE SARBANES-OXLEY ACT OF 2002

I, Brett H. Pojunis, certify that:

1. I have reviewed this Quarterly Report on Form 10-Q of GPO Plus, Inc.;

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

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

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

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

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

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

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

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

   (a) All significant deficiencies and material weaknesses in the design or operation of internal controls 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: March 17, 2022

/s/ Brett H. Pojunis
Brett H. Pojunis
President, Chief Executive Officer,
Chief Financial Officer, Treasurer and Secretary
(Principal Executive Officer, Principal Financial Officer
and Principal Accounting 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

Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002 (subsections (a) and (b) of Section 1350, Chapter 63 of Title 18, United States Code), the undersigned officer of GPO Plus, Inc. (the "Company"), does hereby certify, to such officer's knowledge, that:

The Quarterly Report on Form 10-Q for the quarter ended January 31, 2022 (the "Form 10-Q") of the Company fully complies with the requirements of Section 13(a) or 15(d), as applicable, of the Securities Exchange Act of 1934 and the information contained in the Form 10-Q fairly presents, in all material respects, the financial condition and results of operations of the Company as of, and for, the periods presented in the Form 10-Q.

Date: March 17, 2022

/s/ Brett H. Pojunis
Brett H. Pojunis
President, Chief Executive Officer,
Chief Financial Officer, Treasurer and Secretary
(Principal Executive Officer, Principal Financial Officer
and Principal Accounting Officer)

The foregoing certification is being furnished as an exhibit to the Form 10-Q pursuant to Item 601(b)(32) of Regulation S-K and Section 906 of the Sarbanes-Oxley Act of 2002 (subsections (a) and (b) of Section 1350, Chapter 63 of Title 18, United States Code) and, accordingly, is not being filed as part of the Form 10-Q for purposes of Section 18 of the Securities Exchange Act of 1934, as amended, and is not incorporated by reference into any filing of the Company, whether made before or after the date hereof, regardless of any general incorporation language in such filing.