



**WIKISOFT CORP.**  
A Nevada Corporation  
315 Montgomery Street  
San Francisco, CA 94104  
(800) 706-0806  
[www.wikisoft.com](http://www.wikisoft.com)  
[investor@wikisoft.com](mailto:investor@wikisoft.com)

**7379**  
**(Primary Standard Classification Code)**

**ANNUAL REPORT**  
**For the Year Ended December 31, 2019**  
(the "Reporting Period")

The number of shares outstanding of our common stock, par value \$0.001 per share, is 104,425,830 shares as of April 24, 2020.

The number of shares outstanding of our common stock, par value \$0.001 per share, is 104,425,830 shares as of December 31, 2019.

The number of shares outstanding of our common stock, par value \$0.001 per share, is 104,365,219 shares as of September 30, 2019.

The number of shares outstanding of our common stock, par value \$0.001 per share, is 99,923,026 shares as of December 31, 2018.

Indicate by check mark whether the company is a shell company (as defined in Rule 405 of the Securities Act of 1933 and Rule 12b-2 of the Exchange Act of 1934):

Yes:  No:

Indicate by check mark whether the company's shell status has changed since the previous reporting period:

Yes:  No:

Indicate by check mark whether a Change in Control of the company has occurred over this reporting period:

Yes:  No:

**1) Name of the Issuer and its predecessors**

Exact name of the issuer: WikiSoft Corp.

Exact names of predecessor entities in the past five years and dates of name changes: WikiSoft Corp. as of 4-2018

In March 2006 the Company changed its name to Bixby Energy Systems Inc.

In September 2006 the Company changed its name to Power Play Development Corporation.

In April 2007 the Company changed its name to National League of Poker, Inc.

In October 2011 the Company changed its name to Power Play Development Corporation.

In March 2018 the Company changed its name to Bluestar Technologies, Inc.

The Company was formed in the State of Nevada on May 4, 1998. The Company is active and in good standing with the State of Nevada. The next annual report is due May 31, 2020.

Has the issuer or any of its predecessors ever been in bankruptcy, receivership, or any similar proceeding in the past five years?

Yes:

No:

## 2) Security Information

Trading Symbol: WSFT

Exact title and class of securities outstanding: Common Stock

CUSIP: 87961E103

Par or Stated Value: \$0.001

Total common shares authorized: 200,000,000; 104,425,830 outstanding as of December 31, 2019

Total preferred shares authorized: 1,000,000; 0 outstanding as of December 31, 2019.

Number of shares in the Public Float: 315,824 shares as of December 31, 2019

Total number of shareholders of record: 297 as of December 31, 2019

### Transfer Agent

Pacific Stock Transfer, Inc.

6725 Via Austi Pkwy, Suite 300 Las Vegas, NV 89119

Phone: (800) 785-7782

Fax: (702) 433-1979

Web: PacificStockTransfer.com

Is the Transfer Agent registered under the Exchange Act? Yes:  No:

Describe any trading suspension orders issued by the SEC in the past 12 months: **None**

List any stock split, stock dividend, recapitalization, merger, acquisition, spin-off, or reorganization either currently anticipated or that occurred within the past 12 months: **None**

### 3) Issuance History

#### A. Changes to the Number of Outstanding Shares

| Number of Shares outstanding as of January 1, 2018 | <u>Opening Balance:</u><br>Common: 99,853,578<br>Preferred: 0                   |   |                     |   |  |  |   |   |                                 |
|--|---|---|---------------------|---|--|--|---|---|---------------------------------|
| Date of Transaction                                | Transaction type (e.g. new issuance, cancellation, shares returned to treasury) | Number of Shares Issued (or cancelled)  | Class of Securities | Value of shares issued (\$/per share) at Issuance | Were the shares issued at a discount to market price at the time of issuance? (Yes/No) | Individual/ Entity Shares were issued to (entities must have individual with voting / investment control disclosed). | Reason for share issuance (e.g. for cash or debt conversion) OR Nature of Services Provided (if applicable) | Restricted or Unrestricted as of this filing? | Exemption or Registration Type? |
| January 1, 2018 to December 31, 2018               | <u>New Issuance</u>   | <u>59,665</u>   | <u>Common</u>       | <u>\$1.85</u>                                     | <u>No</u>  | <u>Investors(3)</u>  | <u>Subscription for Cash</u>  | <u>Restricted</u>                             | <u>4(a)(2); 506</u>             |
| December 31, 2018                                  | <u>Dividend</u>   | <u>9,783</u>  | <u>Common</u>       | <u>\$1.85</u>                                     | <u>No</u>  | <u>Shareholders</u>  | <u>Dividend</u>   | <u>Restricted</u>                             | <u>4(a)(2); 506</u>             |
| March 31, 2019                                     | <u>New Issuance</u>   | <u>8,478</u>  | <u>Common</u>       | <u>\$0.62</u>                                     | <u>No</u>  | <u>Six Non-Affiliate Investors(4)</u>  | <u>Subscription for Cash</u>  | <u>Restricted</u>                             | <u>4(a)(2); 506</u>             |
| March 31, 2019                                     | <u>Conversion</u>   | <u>60 Series A Preferred Stock converted to 4,000,000 common stock concurrent with reverse merger</u> | <u>Common</u>       | <u>\$0.001</u>                                    | <u>No</u>  | <u>Thistle Investments LLC (Robert Stevens beneficial owner) and SCI Inc. (William Burton beneficial owner)</u>      | <u>Conversion</u>   | <u>Restricted</u>                             | <u>3(a)(9)</u>                  |
| March 31, 2019                                     | Outstanding shares of Public entity at the time of                              | <u>365,219</u>  | <u>Common</u>       | <u>N/A</u>  | <u>No</u>  | <u>Existing shareholders</u>   | <u>Reverse merger</u>   |   |                                 |

|  |   |               |               |                      |           |   |                              |                   |                          |
|--|---|---------------|---------------|----------------------|-----------|---|------------------------------|-------------------|--------------------------|
|  | the reverse merger  |               |               |                      |           |   |                              |                   |                          |
| June 30, 2019                                  | <u>New Issuance</u>   | <u>5,310</u>  | <u>Common</u> | <u>\$0.55</u>        | <u>No</u> | <u>R. Jablow IV, Wichian Menphuak, and Emanuele Marogna</u> | <u>Subscription for Cash</u> | <u>Restricted</u> | <u>4(a)(2); Rule 506</u> |
| June 30, 2019                                  | <u>New Issuance</u>   | <u>60,000</u> | <u>Common</u> | <u>\$0.92</u>        | <u>No</u> | <u>Krumier Beheer</u>                                       | <u>Subscription for Cash</u> | <u>Restricted</u> | <u>4(a)(2); Rule 506</u> |
| June 30, 2019                                  | <u>New Issuance</u>   | <u>3,186</u>  | <u>Common</u> | <u>\$1.57</u>        | <u>No</u> | <u>Seven Non-Affiliate Investors(5)</u>                     | <u>Subscription for Cash</u> | <u>Restricted</u> | <u>4(a)(2); Rule 506</u> |
| November 1, 2019 to December 31, 2019          | <u>New Issuance</u>   | <u>60,611</u> | <u>Common</u> | <u>\$1.23-\$2.14</u> | <u>No</u> | <u>Eleven Non-Affiliate Investors(6)</u>                    | <u>Subscription for Cash</u> | <u>Restricted</u> | <u>4(a)(2); Rule 506</u> |
| Shares Outstanding on <u>December 31, 2019</u> | <u>Ending Balance:</u><br><u>Common: 104,425,830</u><br><u>Preferred: 0</u> |               |               |                      |           |   |                              |                   |                          |

- (1) Due to the common control nature of the transaction the Company recorded the assets at their historical carrying amounts in accordance with ASC 805-50-30. The assets had no historical carrying value at the time of the acquisition. The shares issued as consideration were fair valued at the par value of the Company's common stock (\$0.001) as they were issued shortly after the founders shares.
- (2) Zaven Gabriellian, Mats Leksell, Ole Byriel, Ad Krumier Beheer B.V. (Ad Kruimer beneficial owner), Thomas Nyegaard, and Jan Arlemark.
- (3) Nicole Meyer, Alex Esguerra, Cornelia de Wit, D. Eric Martin, David Couper, Robert Bozina, Francis R Hipp, Jeetendra Jadwani, Tiago de Silva Sucena, Gerd-Dietmar Hufnagel, Przemyslaw Niecek, Andrii Pavlenko, Annik Bleyen, Deidra Johnson, Frank Parth, Alhan Elshimy, Cesar Base Mananes Jr, Teodoro Edgar Napiza, Adam James Shillibeer, Robert Mullaney, Teodoro Edgar Napiza, Hamza Khan Azmet, Amar Alakhramsing, Marc Olbricht, Paul McDonald, Patricia Kelsey, Alecia Green, Pierre-Marie Coupet, Ashish Bansal, Jeremy David Foss, Michael Lynn Langley, Sharon Szeszycki, Bjorn Petter Herigstad, Chad Burkins, Indira Kattoju, Suzanne Rubin, German Vargas Caverio, Gulshan Bedi, Brittany Danyelle Harvey, DeAndre Tyrone Mitchell, Gaston Guenette, Jerry Jones, Mary Flaiban, Natalie Tandy Trice, Laroï M Lawton, Tjahjo Boedi Santoso, Charles McWilliams, Chuah Choong Keat, Eric Gillette, Jose Santos Pulido Mancebo, Andre Westerink, David Martinez, Patricia Elizabeth Aalid, Vinny Fazzino, Steven Sanches, Connie Kirkpatrick, Michele Scafoglieri, Branislav Viest, George Mentz, Jean-Pierre Philip Jacobs, Karen Lee Kempe, Reiji Takeuchi, Shanee Faulkner, Henry Alder, Michael Pfenning, Theresa Orthwein, Jerry Whittington, Dan Scheuer, Erich Herman Balzer, John Fraser Wyllie, Kris Lamote, Matt Nash, Michael Gerard, Silvia Gebner, Tanja Pfenning, Manuel Prieto Barbarin, Rafael Carlos Escudero Sanchez, Anastasios Maraslis, Hinal Arya, Scott Carr, Al-Cynthia Dale, Shaun Ross, Zuinen Allister, James Leo Burk, Gregory Kilkenny, Nicholas Cheung, Jon Rubin, Bryan Thomas Frew, Carter Mason Cunningham, John Ross Martin, Robert Holbrook, Daniel Lionel, Marjorie Tolentino Poole, Heidi Dean, Na Li, Dr. Helmut Walter, Jonathan Moore, Scott Carr, Francois Guillez, Gatis Graubin, Teri Orthwein, Christian Delaunoy, Valory Jones, Rosnani Ahmad, Daniel DiDomenico Sr., Eveline Grandier, Gerard Hegesippe, Laroï M Lawton, Malcom Charles van Coller, Andre Jansen, Eric Villalard, Michael Jason Rolland, Sakr Limem, Stefano Dias, Connie Kirkpatrick, John Randolph

Head, Monica Leftwich, Christian De Olivas, Hans Schmidt, James Cook, Michael Jablonski, Per Ljunggren, Lon Connell, Chad Burks, Mike Samples, Tracey Thomas, Semen Dubia, David Blinder, Simeon Kirkegaard, Jane Marden, Oiva Ruano Tapio Moilanen, Jenny Veilleux, and Luis Andre Munoz Molina.

- (4) Itamor Kool, James David Cospes, Pierre Roux, Christian De Olivas, William A. Prosser, and Pimolrat Khunvirojpanich.
- (5) Matthew Alan Jackson, Gregory Kessler, Annette Lowery, Carroll Threet, Gladys Pena, Anne Doherty, and Sandy Munk.
- (6) Nicholas Niejelow, Aviesha Stephens, Robert Bozina, Francois Guillez, PK Kurser APS, Philip Guttentag, Roger Van Zwanenberg, Joachim Beckendorff, Marc Allsman, Ole Byriel and Jean-Pierre Durand.

B. Debt Securities, Including Promissory and Convertible Notes

Check this box if there are no outstanding promissory, convertible notes or debt arrangements:

**4) Financial Statements**

A. The following financial statements were prepared in accordance with:

- U.S. GAAP  
 IFRS

B. The financial statements for this reporting period were prepared by (name of individual):

Name: **Boyle CPA, LLC**  
Title: **CPA**  
Relationship to Issuer: **Independent Auditor**

Name: **Blue Chip Accounting, LLC**  
Title: **CPA**  
Relationship to Issuer: **Accounting**

WIKISOFT CORP. FINANCIAL STATEMENTS  
For the Years Ended December 31, 2019 and 2018

# Boyle CPA, LLC

## Certified Public Accountants & Consultants

### REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Shareholders and  
Board of Directors of WikiSoft Corp

#### Opinion on the Financial Statements

We have audited the accompanying consolidated balance sheets of WikiSoft Corp (the “Company”) as of December 31, 2019 and 2018, the related consolidated statements of operations, stockholders’ equity, and cash flows for each of the years in the two-year period ended December 31, 2019, and the related notes (collectively referred to as the “financial statements”). In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of the Company as of December 31, 2019 and 2018, and the results of its operations and its cash flows for each of the two years in the period ended December 31, 2019, in conformity with accounting principles generally accepted in the United States of America.

#### Basis of Opinion

These consolidated financial statements are the responsibility of the Company’s management. Our responsibility is to express an opinion on the Company’s consolidated financial statements based on our audit. We are a public accounting firm registered with the Public Company Accounting Oversight Board (United States) (“PCAOB”) and are required to be independent with respect to the Company in accordance with U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB.

We conducted our audit in accordance with standards of the Public Company Accounting Oversight Board. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free of material misstatement, whether due to error or fraud. The Company is not required to have, nor were we engaged to perform, an audit of its internal control over financial reporting. As part of our audit we are required to obtain an understanding of internal control over financial reporting but not for the purpose of expressing and opinion on the effectiveness of the Company’s internal control over financial reporting. Accordingly, we express no such opinion.

Our audit included performing procedures to assess the risks of material misstatement of the consolidated financial statements, whether due to error or fraud, and performing procedures that respond to those risks. Such procedures included examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements. Our audit also included evaluating the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements. We believe that our audit provides a reasonable basis for our opinion.

#### Substantial Doubt About the Company’s Ability to Continue as a Going Concern

As discussed in Note 2 to the consolidated financial statements, the Company’s cumulative net losses raise substantial doubt about its ability to continue as a going concern for a period of one year from the issuance of the consolidated financial statements. Management’s plans are also described in Note 2. The consolidated financial statements do not include adjustments that might result from the outcome of this uncertainty.

/s/ Boyle CPA, LLC

We have served as the Company’s auditor since 2019

Bayville, NJ  
April 24, 2020

361 Hopedale Drive SE  
Bayville, NJ 08721

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WIKISOFT INC.  
CONSOLIDATED BALANCE SHEETS  
(AUDITED)

| ASSETS   | December 31, 2019 | December 31, 2018 |
|--|-------------------|-------------------|
| Current assets   |                   |                   |
| Cash   | \$ 131,605        | \$ 126,876        |
| Total current assets   | 131,605           | 126,876           |
| <br>Total assets   | <br>\$ 131,605    | <br>\$ 126,876    |
| <br>LIABILITIES AND STOCKHOLDERS' EQUITY   |                   |                   |
| Current liabilities  |                   |                   |
| Accounts payable and accrued liabilities   | 23,997            | 10,000            |
| Contract liability   | -                 | 44,444            |
| Loans - Short Term   | 35,869            | 37,190            |
| Total current liabilities  | 59,866            | 91,634            |
| <br>Long- term liabilities   | <br>-             | <br>-             |
| Total liabilities  | 59,866            | 91,634            |
| <br>Stockholders' equity   |                   |                   |
| Common stock; \$0.001 par value; 200,000,000 shares authorized;<br>104,425,830 and 99,923,026 shares issued and outstanding<br>as of December 31, 2019 and December 31, 2018, respectively | 104,426           | 99,923            |
| Preferred stock; \$0.001 par value; 1,000,000 shares authorized;<br>0 and 0 shares issued and outstanding as of<br>December 31, 2019 and December 31, 2018, respectively                   | -                 | -                 |
| Stock payable  | 223,226           | 249,234           |
| Additional paid-in capital   | 5,373,328         | 2,426,561         |
| Accumulated earnings (deficit)   | (5,629,241)       | (2,740,476)       |
| Total stockholders' equity   | 71,739            | 35,242            |
| <br>Total liabilities and stockholders' equity   | <br>\$ 131,605    | <br>\$ 126,876    |

WIKISOFT INC.  
CONSOLIDATED STATEMENTS OF OPERATIONS  
(AUDITED)

|   | For the Year Ended |                   |
|---|--------------------|-------------------|
|   | December 31, 2019  | December 31, 2018 |
| Revenues related party, net                         | \$ 44,444          | \$ 55,556         |
| Cost of revenues                                    | -                  | -                 |
| Gross profit  | 44,444             | 55,556            |
| Operating expenses                                  |                    |                   |
| Professional fees                                   | 72,556             | 56,200            |
| Product development                                 | 2,850              | 62,518            |
| General and administrative expenses                 | 18,899             | 7,992             |
| Total operating expenses                            | 94,305             | 126,710           |
| Income (loss) from operations                       | (49,861)           | (71,154)          |
| Other income (expense)                              |                    |                   |
| Gain (loss) on foreign currency transla             | (1,512)            | (13,666)          |
| Loss on reverse merger                              | (2,837,392)        | -                 |
| Total other income (expense)                        | (2,838,904)        | (13,666)          |
| Net loss  | \$ (2,888,765)     | \$ (84,820)       |
| Basic loss per common share                         | \$ (0.03)          | \$ (0.00)         |
| Basic weighted average common<br>shares outstanding | 99,971,295         | 99,877,087        |

WIKISOFT INC.  
CONSOLIDATED STATEMENTS OF STOCKHOLDERS' EQUITY  
(AUDITED)

|   | For the Year Ended December 31, 2019 |        |                    |                   |                   |                     |                       |                     |
|---|--------------------------------------|--------|--------------------|-------------------|-------------------|---------------------|-----------------------|---------------------|
|   | Preferred Stock                      |        | Common Stock       |                   | Stock             | Additional          | Accumulated           | Total Stockholders' |
|   | Shares                               | Amount | Shares             | Amount            | Payable           | Paid-in Capital     | Deficit               | Equity              |
| <b>Balance, December 31, 2018</b>                         | -                                    | \$ -   | <b>99,923,026</b>  | <b>\$ 99,923</b>  | <b>\$ 249,234</b> | <b>\$ 2,426,561</b> | <b>\$ (2,740,476)</b> | <b>\$ 35,242</b>    |
| Shares issued for direct investment                       | -                                    | -      | 87,585             | 88                | (10,495)          | 87,316              | -                     | 76,909              |
| Cash received for stock payable                           | -                                    | -      | -                  | -                 | 10,961            | -                   | -                     | 10,961              |
| Outstanding WIKI shares at the time of the reverse merger | -                                    | -      | 365,219            | 365               | -                 | 237,027             | -                     | 237,392             |
| Conversion of preferred stock at time of reverse merger   | -                                    | -      | 4,000,000          | 4,000             | -                 | 2,596,000           | -                     | 2,600,000           |
| Stock dividend  | -                                    | -      | 50,000             | 50                | (26,474)          | 26,424              | -                     | -                   |
| Net income (loss)   | -                                    | -      | -                  | -                 | -                 | -                   | (2,888,765)           | (2,888,765)         |
| <b>Balance, December 31, 2019</b>                         | -                                    | \$ -   | <b>104,425,830</b> | <b>\$ 104,426</b> | <b>\$ 223,226</b> | <b>\$ 5,373,328</b> | <b>\$ (5,629,241)</b> | <b>\$ 71,739</b>    |

|                                     | For the Year Ended December 31, 2018 |        |                   |                  |                   |                     |                       |                     |
|-------------------------------------|--------------------------------------|--------|-------------------|------------------|-------------------|---------------------|-----------------------|---------------------|
|                                     | Preferred Stock                      |        | Common Stock      |                  | Stock             | Additional          | Accumulated           | Total Stockholders' |
|                                     | Shares                               | Amount | Shares            | Amount           | Payable           | Paid-in Capital     | Deficit               | Equity              |
| <b>Balance, December 31, 2017</b>   | -                                    | \$ -   | <b>99,853,578</b> | <b>\$ 99,854</b> | \$ -              | <b>\$ 2,299,666</b> | <b>\$ (2,399,520)</b> | \$ -                |
| Shares issued for direct investment | -                                    | -      | 59,665            | 59               | 12,970            | 107,033             | -                     | 120,062             |
| Stock dividend                      | -                                    | -      | 9,783             | 10               | 236,264           | 19,862              | (256,136)             | -                   |
| Net income (loss)                   | -                                    | -      | -                 | -                | -                 | -                   | (84,820)              | (84,820)            |
| <b>Balance, December 31, 2018</b>   | -                                    | \$ -   | <b>99,923,026</b> | <b>\$ 99,923</b> | <b>\$ 249,234</b> | <b>\$ 2,426,561</b> | <b>\$ (2,740,476)</b> | <b>\$ 35,242</b>    |

WIKISOFT INC.  
CONSOLIDATED STATEMENTS OF CASHFLOWS  
(AUDITED)

|   | For the Year Ended |                   |
|---|--------------------|-------------------|
|   | December 31, 2019  | December 31, 2018 |
| Cash Flows from Operating Activities  |                    |                   |
| Net income (loss)   | \$ (2,888,765)     | \$ (84,820)       |
| Adjustments to reconcile net loss to net cash used in operating activities: |                    |                   |
| Loss on reverse merger  | 2,837,392          | -                 |
| Changes in assets and liabilities   |                    |                   |
| Increase (decrease) in contract liability                                   | (44,444)           | 44,444            |
| Increase in accounts payable  | 13,997             | 10,000            |
| Net cash provided by (used in) operating activities                         | (81,820)           | (30,376)          |
| Cash Flows from investing   |                    |                   |
| Investment in capitalized software  | -                  | -                 |
| Net cash used in investing activities                                       | -                  | -                 |
| Cash Flows from Financing Activities  |                    |                   |
| Payments on related party debts   | (17,300)           | (13,755)          |
| Proceeds from related party debts   | 15,979             | 50,945            |
| Cash received for stock payable   | 10,961             | -                 |
| Proceeds from issuance of common stock                                      | 76,909             | 120,062           |
| Net cash from financing activities  | 86,549             | 157,252           |
| Net increase (decrease) in Cash   | 4,729              | 126,876           |
| Beginning cash balance  | 126,876            | -                 |
| Ending cash balance   | \$ 131,605         | \$ 126,876        |
| Supplemental disclosure of cash flow information                            |                    |                   |
| Cash paid for interest  | \$ -               | \$ -              |
| Cash paid for tax   | \$ -               | \$ -              |
| Non-Cash investing and financing transactions                               |                    |                   |
| Shares issued to related party for asset purchase                           | \$ -               | \$ -              |

WIKISOFT CORP.  
NOTES TO FINANCIAL STATEMENTS

1. ORGANIZATION AND LINE OF BUSINESS

Organization – WikiSoft Corp. (“we”, “our”, the “Company”) was incorporated in the state of Nevada in May 1998 as Sensor Technologies Inc.

In March 2006 the Company changed its name to Bixby Energy Systems Inc.

In September 2006 the Company changed its name to Power Play Development Corporation.

In April 2007 the Company changed its name to National League of Poker, Inc.

In October 2011 the Company changed its name to Power Play Development Corporation.

In March 2018 the Company changed its name to Bluestar Technologies, Inc. (“BLUE”)

On March 31, 2019, the Company entered into a reverse merger agreement with Wikisoft Corp, a Delaware corporation. Pursuant to the Agreement, the Company acquired WikiSoft DE and became Wikisoft Corp.

*Reverse Merger*

On March 31, 2019, the Company entered into an Agreement and Plan of Merger (the “Merger Agreement”) with WikiSoft Acquisition, Inc., a Delaware corporation (“Merger Sub”) and WikiSoft Corp., a privately held Delaware corporation (“WikiSoft DE”). In connection with the closing of this merger transaction, Merger Sub merged with and into WikiSoft DE (the “Merger”) on April 30, 2019, with the filing of Articles of Merger with the Delaware Secretary of State. However, the Company engaged in a change of control prior to March 31, 2019 for accounting purposes.

In addition, pursuant to the terms and conditions of the Merger Agreement:

- Each share of WikiSoft DE’s outstanding membership interest was converted into the right to receive one (1) share of the Company’s common stock, par value \$0.001 per share (the “Common Stock”), all of which shares of Common Stock were issued in exchange for the total outstanding shares of common stock in WikiSoft DE for a total of 100,000,000 shares of Common Stock.
- WikiSoft DE provided customary representations and warranties and closing conditions, including approval of the Merger by a majority of its voting shareholders.
- Shareholders in the Company holding 60 shares of Series A Preferred Stock converted their preferred stock into 4,000,000 shares of common stock.

After giving effect to the issuance 100,000,000 shares of the Company’s common stock to the former shareholders of WikiSoft DE, combined with 4,306,097 shares of common stock of the pre-merger Company, the combined Company had 104,365,219 shares of common stock issued and outstanding, resulting in the shareholders of the pre-merger Company collectively owning approximately 4.13%, and the former WikiSoft DE shareholders owning approximately 95.87%, of the outstanding common stock of the Company. WikiSoft DE was determined to be the accounting acquirer since its former members has majority control of the common stock, the majority members of the board of directors, and comprise the executive officers of the Company after the merger was to be consummated. Thus, for accounting purposes the merger has been accounted for as a reverse acquisition with WikiSoft DE as the accounting acquirer (legal acquiree) and the Company as the accounting acquiree (legal acquirer and the registrant).

In accordance with reverse acquisition accounting, the historical consolidated financial statements of the registrant will become those of WikiSoft DE with the equity of the Company retroactively adjusted to reflect the equity structure of WikiSoft DE treated for accounting purposes as the acquirer. The results of the Company are included from March 31, 2019 and thereafter. Thus, the footnote discussions in the accompanying consolidated financial statement relates to the historical business and operations solely of WikiSoft DE, unless indicated. As of the acquisition date, WikiSoft DE allocated the deemed purchase price consideration to the tangible assets acquired and liabilities assumed from the Company at their estimated fair values. See Note 3 for additional details.

Line of Business – The Company is a wiki portal for businesses. Built on MediaWiki software, the new portal, called wikiprofile.com, is expected to eventually be the largest in the wiki platform with over 328 million published articles and profiles on companies, top brands, and corporate influencers. Users will be able to freely search the portal and all content will eventually be collected, updated and fact-checked in real-time.

The Company will generate revenue through paid advertisement placements imbedded in the webpages associated with wikiprofile.com.

## 2. SUMMARY OF SIGNIFICANT POLICIES

This summary of significant accounting policies of the Company, is presented to assist in understanding the Company's financial statements. The audited financial statements and notes are representations of the Company's management, who are responsible for their integrity and objectivity. These accounting policies conform to accounting principles generally accepted in the United States of America and have been consistently applied in the preparation of the consolidated financial statements.

Basis of Presentation – The Company has incurred losses for the past several years while developing infrastructure and its software platforms. As shown in the accompanying audited financial statements, the Company incurred net losses of \$2,888,765 and \$84,820 during the years ended December 31, 2019 and 2018, respectively. Additionally, as of December 31, 2019, the Company had working capital of approximately \$81,739.

Going Concern – The financial statements included in this filing have been prepared in conformity with generally accepted accounting principles that contemplate the continuance of the Company as a going concern. The Company has incurred an accumulated deficit of \$5,629,241 since inception and does not have a sufficient amount of cash required to pay all the costs associated with operating and marketing of its products. Management intends to use borrowings and security sales to mitigate the effects of cash flow deficits; however, no assurance can be given that debt or equity financing, if and when required, will be available. The financial statements do not include any adjustments relating to the recoverability and classification of recorded assets and classification of liabilities that might be necessary should the Company be unable to continue existence.

Reverse merger – On March 31, 2019, the Company, a Nevada corporation, entered into an Agreement and Plan of Merger with WikiSoft DE, a Delaware corporation, and WikiSoft Acquisition, Inc., a Delaware corporation. WikiSoft Acquisition, Inc. merged with and into WikiSoft DE (the "Merger") on April 30, 2019, with the filing of Articles of Merger with the Delaware Secretary of State. See Note 3 for additional details.

Use of estimates – The preparation of consolidated 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, disclosure of contingent assets and liabilities at the date of the consolidated financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates. Significant estimates include estimates used to review the Company's, impairments and estimations of long-lived assets, revenue recognition of Contract based revenue, allowances for uncollectible accounts, and the valuations of non-cash capital stock issuances. The Company bases its estimates on historical experience and on various other assumptions that are believed to be reasonable in 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. Actual results may differ from these estimates under different assumptions or conditions.

Fair value of financial instruments – The carrying value of cash, accounts payable and accrued expenses, and debt approximate their fair values because of the short-term nature of these instruments. Management believes the Company is not exposed to significant interest or credit risks arising from these financial instruments.

Fair value is defined as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. Valuation techniques used to measure fair value maximize the use of observable inputs and minimize the use of unobservable inputs. The Company utilizes a fair value hierarchy based on three levels of inputs, of which the first two are considered observable and the last unobservable.

- Level 1 - Quoted prices in active markets for identical assets or liabilities. These are typically obtained from real-time quotes for transactions in active exchange markets involving identical assets.
- Level 2 - Quoted prices for similar assets and liabilities in active markets; quoted prices included for identical or similar assets and liabilities that are not active; and model-derived valuations in which all significant inputs and significant value drivers are observable in active markets. These are typically obtained from readily-available pricing sources for comparable instruments.
- Level 3 - Unobservable inputs, where there is little or no market activity for the asset or liability. These inputs reflect the reporting entity's own beliefs about the assumptions that market participants would use in pricing the asset or liability, based on the best information available in the circumstances.

Revenue Recognition – The Company recognizes revenue in accordance with ASC Topic 606. The accounting policy on revenue recognition is provided below.

### *Service Contracts*

The company recognizes service contract revenue over time, as performance obligations are satisfied, due to the continuous transfer of control to the customer. Service contracts are generally accounted for as a single unit of account (a single performance obligation) and are not segmented between types of services. The company recognizes revenue based primarily on contract cost incurred to date compared to total estimated contract cost (an input method). The input method is the most faithful depiction of the company's performance because it directly measures the value of the services transferred to the customer. Changes to total estimated contract cost or losses, if any, are recognized in the period in which they are determined as assessed at the contract level. Pre-contract costs are expensed as incurred unless they are expected to be recovered from the client. Project mobilization costs are generally charged to project costs as incurred when they are an integrated part of the performance obligation being transferred to the client. Customer payments on service contracts are typically due in advance, depending on the contract.

For service contracts in which the company has the right to consideration from the customer in an amount that corresponds directly with the value to the customer of the company's performance completed to date, revenue is recognized when services are performed and contractually billable. Service contracts that include multiple performance obligations are segmented between types of services. For contracts with multiple performance obligations, the company allocates the transaction price to each performance obligation using an estimate of the stand-alone selling price of each distinct service in the contract. Revenue recognized on service contracts that have not been billed to clients is classified as a current asset under contract assets on the Consolidated Balance Sheet. Amounts billed to clients in excess of revenue recognized on service contracts to date are classified as a current liability under contract liabilities. Customer payments on service contracts are typically due within 30 days of billing, depending on the contract.

Contract assets represent revenue recognized in excess of amounts billed and include unbilled receivables (typically for cost reimbursable contracts) of \$0 and contract work in progress (typically for fixed-price contracts) of \$0 as of December 31, 2019 and December 31, 2018. Unbilled receivables, which represent an unconditional right to payment subject only to the passage of time, are reclassified to accounts receivable when they are billed under the terms of the contract. Advances that are payments on account of contract assets of \$0 and \$0 as of December 31, 2019 and December 31, 2018, respectively, have been deducted from contract assets. Contract liabilities represent amounts billed to clients in excess of revenue recognized to date. The Company recorded \$0 and \$44,444 in contract liabilities as of December 31, 2019 and December 31, 2018, respectively.

### *Practical Expedients*

If the company has a right to consideration from a customer in an amount that corresponds directly with the value of the company's performance completed to date (a service contract in which the company bills a fixed amount for each hour of service provided), the company recognizes revenue in the amount to which it has a right to invoice for services performed.

The company does not adjust the contract price for the effects of a significant financing component if the company expects, at contract inception, that the period between when the company transfers a service to a customer and when the customer pays for that service will be one year or less.

The company has made an accounting policy election to exclude from the measurement of the transaction price all taxes assessed by governmental authorities that are collected by the company from its customers (use taxes, value added taxes, some excise taxes).

For the years ended December 31, 2019 and 2018, the Company reported revenues of \$44,444 and \$55,556, respectively.

Cash and cash equivalents – For purposes of the statements of cash flows, the Company considers all highly liquid investments and short-term debt instruments with original maturities of three months or less to be cash equivalents. There was \$131,605 and \$126,876 in cash and no cash equivalents as of December 31, 2019 and December 31, 2018, respectively.

Concentration Risk – At times throughout the year, the Company may maintain cash balances in certain bank accounts in excess of FDIC limits. As of December 31, 2019, the cash balance was held in an account outside of the United States which is not FDIC insured. The balance not insured by the FDIC was \$115,785. The Company has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk in these accounts. The Company also has concentration risk associated with its customer base. As of December 31, 2019, the Company had only one Customer which represented 100% of its revenue.

Stock-based compensation – The Company follows the guidelines in FASB Codification Topic ASC 718-10 “*Compensation-Stock Compensation*,” which requires companies to measure the cost of employee services received in exchange for an award of an equity instrument based on the grant-date fair value of the award. Stock-based compensation expense is recognized on a straight-line basis over the requisite service period. The Company accounts for non-employee share-based awards in accordance with FASB ASC 505-50 under which the awards are valued at the earlier of a commitment date or upon completion of the services, based on the fair value of the equity instruments, and are recognized as expense over the service period.

Earnings (loss) per share – The Company reports earnings (loss) per share in accordance with Financial Accounting Standards Board’s (“FASB”) Accounting Standards Codification (“ASC”) 260-10 “*Earnings Per Share*,” which provides for calculation of “basic” and “diluted” earnings per share. Basic earnings per share includes no dilution and is computed by dividing net income or loss available to common stockholders by the weighted average common shares outstanding for the period. Diluted earnings per share reflect the potential dilution of securities that could share in the earnings of an entity. The calculation of diluted net loss per share gives effect to common stock equivalents; however, potential common shares are excluded if their effect is anti-dilutive.

Long-lived Assets – In accordance with the Financial Accounting Standards Board (“FASB”) Accounts Standard Codification (ASC) ASC 360-10, “Property, Plant and Equipment,” the carrying value of intangible assets and other long-lived assets is reviewed on a regular basis for the existence of facts or circumstances that may suggest impairment. The Company recognizes impairment when the sum of the expected undiscounted future cash flows is less than the carrying amount of the asset. Impairment losses, if any, are measured as the excess of the carrying amount of the asset over its estimated fair value.

Income taxes – The Company accounts for its income taxes in accordance with FASB Codification Topic ASC 740-10, “*Income Taxes*”, which requires recognition of deferred tax assets and liabilities for future tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax bases and tax credit carry-forwards. 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. The effect on deferred tax assets and liabilities of a change in tax rates is recognized in income in the period that includes the enactment date.

Segment Reporting – Operating segments are defined as components of an enterprise for which separate financial information is available and evaluated regularly by the chief operating decision maker, or decision-making group, in deciding the method to allocate resources and assess performance. The Company currently has one reportable segment for financial reporting purposes, which represents the Company's core business.



### Recently issued accounting pronouncements -

In February 2016, the FASB issued ASU 2016-02, "Leases" ("ASC 842"). The guidance requires lessees to recognize almost all leases on their balance sheet as a right-of-use asset and a lease liability. For income statement purposes, the FASB retained a dual model, requiring leases to be classified as either operating or finance. Lessor accounting is similar to the current model, but updated to align with certain changes to the lessee model and the new revenue recognition standard. Existing sale-leaseback guidance, including guidance for real estate, is replaced with a new model applicable to both lessees and lessors. ASC 842 is effective for fiscal years beginning after December 15, 2018. The Company has adopted of ASC 842, but the adoption of the standard has not impacted our financial position or results of operations.

In June 2018, the FASB issued ASU 2018-07, "Compensation-Stock Compensation (Topic 718): Improvements to Nonemployee Share-Based Payment Accounting," which modifies the accounting for share-based payment awards issued to nonemployees to largely align it with the accounting for share-based payment awards issued to employees. ASU 2018-07 is effective for us for annual periods beginning January 1, 2019. The adoption of the standard has not impacted our financial position or results of operations.

The Company has evaluated all other recent accounting pronouncements and believes that none of them will have a material effect on the Company's financial position, results of operations or cash flows.

### 3. REVERSE MERGER

On March 31, 2019, the Company entered into an Agreement and Plan of Merger (the "Merger Agreement") with WikiSoft Acquisition, Inc., a Delaware corporation ("Merger Sub") and WikiSoft Corp., a privately held Delaware corporation ("WikiSoft DE"). In connection with the closing of this merger transaction, Merger Sub merged with and into WikiSoft DE (the "Merger") on April 30, 2019, with the filing of Articles of Merger with the Delaware Secretary of State. However, the Company engaged in a change of control prior to March 31, 2019 for accounting purposes.

In addition, pursuant to the terms and conditions of the Merger Agreement:

- Each share of WikiSoft DE's outstanding membership interest was converted into the right to receive one (1) share of the Company's common stock, par value \$0.001 per share (the "Common Stock"), all of which shares of Common Stock were issued in exchange for the total outstanding shares of common stock in WikiSoft DE for a total of 100,000,000 shares of Common Stock.
- WikiSoft DE provided customary representations and warranties and closing conditions, including approval of the Merger by a majority of its voting shareholders.
- Shareholders in the Company holding 60 shares of Series A Preferred Stock converted their preferred stock into 4,000,000 shares of common stock.

After giving effect to the issuance 100,000,000 shares of the Company's common stock to the former shareholders of WikiSoft DE, combined with 4,306,097 shares of common stock of the pre-merger Company, the combined Company had 104,365,219 shares of common stock issued and outstanding, resulting in the shareholders of the pre-merger Company collectively owning approximately 4.13%, and the former WikiSoft DE shareholders owning approximately 95.87%, of the outstanding common stock of the Company. WikiSoft DE was determined to be the accounting acquirer since its former members has majority control of the common stock, the majority members of the board of directors, and comprise the executive officers of the Company after the merger was to be consummated. Thus, for accounting purposes the merger has been accounted for as a reverse acquisition with WikiSoft DE as the accounting acquirer (legal acquirer) and the Company as the accounting acquiree (legal acquirer and the registrant).

The Company determined the fair value of consideration effectively transferred in connection with the reverse merger in accordance with ASC 805, whereas as the accounting acquirer, WikiSoft DE, is required to calculate a hypothetical amount of consideration it would have transferred to the accounting acquiree (the Company) to obtain the same percentage ownership interest in the combined entity that results from the transaction. Under reverse acquisition accounting, as the accounting acquirer, WikiSoft DE is deemed (for accounting purposes only) to have issued 4,365,219 shares with an aggregate value at the merger date of \$2,837,392 based on estimated fair value of \$0.65 per share.

The Company determined the fair value of its common stock in accordance with the guidance in ASC 820 - Fair Value Measurement. ASC 820 states fair value is based on market prices or market inputs, not based on entity-specific measurements. In conducting its analysis of the fair value of the Company's common stock, the Company noted that PUBCO stock is traded on the OTC market, but is not widely traded, thus the Company determined that the OTC market is not a reliable measure of the fair value of the Company's common stock. Instead the Company determined fair value of its common stock based on recent substantial sales and determined the fair value of its common stock to be \$0.65 per share.

The total purchase price allocation was allocated to identifiable tangible assets deemed acquired, and liabilities assumed, of the Company in the merger, based on their estimated fair values. The estimated fair values were determined from information that was available at the merger date. The Company believes that the information available provided a reasonable basis for estimating the fair values. The Company was unable to identify any assets or liabilities assumed as of the reverse merger date as a result a loss of \$2,837,392 was recorded as a result of the transaction.

The following net sales and net loss of the Company prior to the March 31, 2019 merger with WikiSoft DE is included in the following unaudited pro forma net sales and net loss of the combined entity had the acquisition been completed on January 1, 2017:

|   | For the Year Ended December<br>31, |             |
|---|------------------------------------|-------------|
|   | 2018                               | 2017        |
| <b>(Unaudited)</b>  |                                    |             |
| <b>Supplement pro forma combined results of operations:</b> |                                    |             |
| Net sales   | \$ 44,444                          | \$ 0        |
| Net loss  | (84,820)                           | (2,399,520) |
| Basic and diluted loss per common share                     | \$ (0.00)                          | \$ (0.03)   |

|   | For the Years ended December<br>31, |           |
|---|-------------------------------------|-----------|
|   | 2019                                | 2018      |
| <b>(Unaudited)</b>  |                                     |           |
| <b>Supplement pro forma combined results of operations:</b> |                                     |           |
| Net sales   | \$ 44,444                           | \$ 55,556 |
| Net (loss)  | (2,878,765)                         | (84,820)  |
| Basic and diluted loss per common share                     | \$ (0.03)                           | \$ (0.00) |

The unaudited pro forma information excludes the loss on acquisition from the merger transaction.

The unaudited pro forma condensed consolidated financial results have been prepared for illustrative purposes only and do not purport to be indicative of the results of operations that actually would have resulted had the acquisition occurred on the first day of the earliest period presented, or of future results of the consolidated entities. The unaudited pro forma condensed consolidated financial information does not reflect any operating efficiencies and cost savings that may be realized from the integration of the acquisition.

#### 4. RELATED PARTY TRANSACTIONS

##### Loans from related parties

During the period commencing January 1, 2019 through December 31, 2019, the Company repaid \$17,300 to Fastbase Inc for advances received in the prior year. Fastbase Inc. also transferred \$15,979 they had previously collected on behalf of the Company which was classified as an advance. The net effect of the advances and repayments resulted in \$35,869 in related debt due to Fastbase, Inc as of December 31, 2019.

#### Contract with Related parties

On March 1, 2018 Wikisoft entered into a service contract with Fastbase Inc. to provide 5 million ad impressions and 18 months of advertisements with tracking code placement on all Wikisoft portals for \$100,000. During this period the company must not display any type of advertisements for other web analytics tools in competition with Fastbase Inc. The Company will recognize the revenue evenly over the life of the Contract.

During the years ended December 31, 2019 and 2018, the Company recognized \$44,444 and \$55,556 revenue. As of December 31, 2019, all amounts had been earned and the Company had no remaining contract liability.

## 5. STOCKHOLDERS' EQUITY

### **Overview**

The Company's authorized capital stock consists of 200,000,000 shares of common stock and 1,000,000 shares of preferred stock, par value \$0.001 per share. As of December 31, 2019 and December 31, 2018, there were 104,425,830 and 99,923,026 shares of common stock issued and outstanding, respectively.

As of December 31, 2019 and December 31, 2018, there were 0 and 0 shares of preferred stock of the Company issued and outstanding, respectively.

#### Common Stock issuances during the three months ended March 31, 2019

During the period commencing January 1, 2019 through March 31, 2019, the Company received \$5,197 from 7 investors pursuant to private placement agreements with the investors to purchase 8,218 shares of the Company's \$0.001 par value common stock at a purchase price equal to \$0.65 for each share of common stock.

On March 31, 2019, concurrent with the close of the reverse merger the Company issued 4,000,000 shares of the Company's \$0.001 par value common stock in relation to conversion of 60 shares of preferred stock held by pre-merger Wikisoft Corp shareholders. (See note 3 for additional details.)

#### Common Stock issuances during the three months June 30, 2019

During the period commencing April 1, 2019 through June 30, 2019, the Company received \$2,925 from 3 investors pursuant to private placement agreements with the investors to purchase 5,310 shares of the Company's \$0.001 par value common stock at a purchase price equal to \$0.55 for each share of common stock.

During the period commencing April 1, 2019 through June 30, 2019, the Company received \$5,365 from 7 investors pursuant to private placement agreements with the investors to purchase 3,186 shares and 370 in stock payable of the Company's \$0.001 par value common stock at a purchase price equal to \$1.57 for each share of common stock.

On June 7, 2019, the Company received \$55,181 from an investor pursuant to a private placement agreement with the investors to purchase 60,000 shares of the Company's \$0.001 par value common stock at a purchase price equal to \$0.92 for each share of common stock.

#### Common Stock issuances during the three months September 30, 2019

On August 7, 2019, the Company received \$955 from an investor pursuant to private placement agreements with the investor to purchase 500 shares of the Company's \$0.001 par value common stock at a purchase price equal to \$1.91 for each share of common stock. As of September 30, 2019, the shares had not been issued and stock payable of \$955 was recorded as a result.

On August 28, 2019, the Company received \$6,083 from an investor pursuant to private placement agreements with the investor to purchase 2,875 shares of the Company's \$0.001 par value common stock at a purchase price equal to \$2.12 for each share of common stock. As of September 30, 2019, the shares had not been issued and stock payable of \$6,083 was recorded as a result.

On August 28, 2019, the Company received \$1,135 from an investor pursuant to private placement agreements with the investor to purchase 500 shares of the Company's \$0.001 par value common stock at a purchase price equal to \$2.27 for each share of common stock. As of September 30, 2019, the shares had not been issued and stock payable of \$1,135 was recorded as a result.

On September 2, 2019, the Company received \$1,953 from an investor pursuant to private placement agreements with the investor to purchase 500 shares of the Company's \$0.001 par value common stock at a purchase price equal to \$1.95 for each share of common stock. As of September 30, 2019, the shares had not been issued and stock payable of \$1,953 was recorded as a result.

#### Common Stock issuances during the three months December 31, 2019

On November 1, 2019, the Company received \$810 from an investor pursuant to private placement agreements with the investor to purchase 500 shares of the Company's \$0.001 par value common stock at a purchase price equal to \$1.62 for each share of common stock.

On November 5, 2019, the Company received \$785 from an investor pursuant to private placement agreements with the investor to purchase 500 shares of the Company's \$0.001 par value common stock at a purchase price equal to \$1.53 for each share of common stock.

On November 6, 2019, the Company received \$3,060 from an investor pursuant to private placement agreements with the investor to purchase 2,000 shares of the Company's \$0.001 par value common stock at a purchase price equal to \$1.53 for each share of common stock.

On November 6, 2019, the Company received \$3,210 from an investor pursuant to private placement agreements with the investor to purchase 1,500 shares of the Company's \$0.001 par value common stock at a purchase price equal to \$2.14 for each share of common stock.

On November 11, 2019, the Company received \$1,230 from an investor pursuant to private placement agreements with the investor to purchase 1,000 shares of the Company's \$0.001 par value common stock at a purchase price equal to \$1.23 for each share of common stock.

On December 31, 2019, the Company issued 55,111 shares of the Company's \$0.001 par value common stock to satisfy \$36,969 in stock payable for prior investments.

#### 6. SUBSEQUENT EVENTS

In accordance with ASC Topic 855-10, the Company has analyzed its operations subsequent to December 31, 2019 to the date these financial statements were available to be issued and has determined that it does not have any material subsequent events to disclose in these financial statements.

## 5) Describe the Issuer's Business, Products and Services

On March 31, 2019, WikiSoft Corp., a Nevada corporation (the "Company"), entered into an Agreement and Plan of Merger (the "Merger Agreement") with WikiSoft Acquisition, Inc., a Delaware corporation ("Merger Sub") and WikiSoft Corp., a privately held Delaware corporation ("WikiSoft DE"). In connection with the closing of this merger transaction, Merger Sub merged with and into WikiSoft DE (the "Merger") on April 30, 2019, with the filing of Articles of Merger with the Delaware Secretary of State. However, the Company engaged in a change of control prior to March 31, 2019 for accounting purposes.

In addition, pursuant to the terms and conditions of the Merger Agreement:

- Each share of WikiSoft DE's outstanding membership interest was converted into the right to receive one (1) share of the Company's common stock, par value \$0.001 per share (the "Common Stock"), all of which shares of Common Stock were issued in exchange for the total outstanding shares of common stock in WikiSoft DE for a total of 100,000,000 shares of Common Stock.
- WikiSoft DE provided customary representations and warranties and closing conditions, including approval of the Merger by a majority of its voting shareholders.
- Shareholders in the Company holding 60 shares of Series A Preferred Stock converted their preferred stock into 4,000,000 shares of common stock.

As a result of the Merger Agreement, the Company is no longer pursuing its former business plan. Under the direction of the Company's newly appointed officers and directors, as set forth below, the Company is now engaged as a wiki portal for businesses.

Upon the closing of the above transactions, Mr. Robert Stevens resigned as an officer and director of the Company. Rasmus Refer was appointed as President, Chief Executive Officer and Director.

Rasmus Refer's main area of expertise is the computer and information technology field and he has spent this time focusing on developing Software as a Service (SaaS) for various companies, making it possible for him to establish one of the most comprehensive global business databases. He has spent the past 20 years as CEO, with focus of developing high-tech IT-technology systems. Prior to this focus was on running publishing companies.

Prior to the above transactions, there were no material relationships between the Company and WikiSoft DE, or any of their respective affiliates, directors or officers, or any associates of their respective officers or directors, other than as disclosed herein.

The shares issued were not registered under the Securities Act of 1933, as amended (the "Securities Act"), but were issued in reliance upon the exemption from registration provided by Section 4(a)(2) of the Securities Act and Regulation D promulgated thereunder.

As a result of these transactions, there has been a change in control of the Company.

The Company intends to carry on the business of WikiSoft DE, as its primary line of business. Following the transactions described above, the Company's corporate offices have been moved and the Company's phone number has changed. The Company's new office address and phone is:

315 Montgomery Street  
San Francisco, CA 94104  
800-706-0806

The Company's Common Stock is quoted on the OTC Pink operated by OTC Markets Group, Inc. the symbol "WSFT." Currently, however, there is a stop sign designation on the Company's symbol for lack of reporting.

The transaction was accounted for as a reverse recapitalization transaction, as the Company qualifies as a non-operating public shell company given the fact that the Company held nominal net monetary assets at the time of merger transaction. As WikiSoft DE is deemed to be the purchaser for accounting purposes under recapitalization accounting, the financial statements will be presented as a continuation of WikiSoft DE. The equity of WikiSoft DE is presented as the equity of the combined company and the capital stock account of WikiSoft DE is adjusted to reflect the par value of the outstanding and issued common stock of the legal acquirer (the Company) after giving effect to the number of shares issued in the Merger Agreement. Shares retained by the Company, if any are reflected as an issuance as of the acquisition date for the historical amount of the net assets of the acquired entity.

#### Business Description:

Wikisoft Corp is the world largest wiki portal for businesses. Built on MediaWiki software, the new portal, called wikiprofile.com, will be the largest in the wiki universe with over 328 million published articles and profiles on companies, top brands, and corporate influencers. Users will be able to freely search the portal and all content will be collected, updated and fact-checked in real-time. Wikiprofile is built on the official Mediawiki software originally for use for Wikipedia and deemed the "Wikipedia for business".

Wikisoft Corp is the worlds largest wiki portal for businesses. Built on MediaWiki software, the new portal, called wikiprofile.com, will be the largest in the wiki universe with over 328 million published articles and profiles on companies, top brands, and corporate influencers. Users will be able to freely search the portal and all content will be collected, updated and fact-checked in real-time. Wikiprofile is build on the official Mediawiki software originally for use for Wikipedia and deemed the "Wikipedia for business". Wikicareer.com With valuable information about companies and their culture, Wikicareer's goal is to promote transparency in the workplace by providing clear and concise information surrounding the topics of company culture, remuneration and more. Jobseekers who register at the site will have full access to company reviews from real employees, allowing them to make informed decisions around potential employment. In addition, visitors will also gain access to a variety of job advertisements, primarily targeted at C-level employees. WikiCareer's mission is to equip jobseekers with the tools and resources needed to make informed career decisions.

#### Competitors:

Amadeus is a database of comparable financial and business information on Europe's largest 520,000 public and private companies by total assets. 43 countries are covered. Amadeus is published by Bureau van Dijk / Moody's Analytics.

InfoGroup. Compile business database. Offers data-oriented solutions help enterprise and mid-market clients acquire new customers with business, consumer, and nonprofit applications.

#### ***RISKS RELATED TO OUR FINANCIAL CONDITION AND OUR BUSINESS***

*Because we have a limited operating history, you may not be able to accurately evaluate our operations.*

We have had limited operations to date. Therefore, we have a limited operating history upon which to evaluate the merits of investing in our company. Potential investors should be aware of the difficulties normally encountered by new companies and the high rate of failure of such enterprises. The likelihood of success must be considered in light of the problems, expenses, difficulties, complications and delays encountered in connection with the operations that we plan to undertake. These potential problems include, but are not limited to, unanticipated problems relating to the ability to generate sufficient cash flow to operate our business, and additional costs and expenses that may exceed current estimates. We expect to incur significant losses into the foreseeable future. We recognize that if the effectiveness of our business plan is not forthcoming, we will not be able to continue business operations. There is no history upon which to base any assumption as to the likelihood that we will prove successful, and it is doubtful

that we will generate any operating revenues or ever achieve profitable operations. If we are unsuccessful in addressing these risks, our business will most likely fail.

*Our investors may lose their entire investment because our financial status creates a doubt whether we will continue as a going concern.*

Our auditors, in their opinion dated September 24, 2019, have stated that currently we do not have sufficient cash nor do we have a significant source of revenues to cover our operational costs and allow us to continue as a going concern. We seek to raise operating capital to implement our business plan in an offering of our common stock. Our plan specifies a minimum amount of \$500,000 in additional operating capital to operate for the next twelve months. However, there can be no assurance that such offering will be successful. You may lose your entire investment.

*We are dependent on outside financing for continuation of our operations.*

Because we have generated limited revenues and currently operate at a loss, we are completely dependent on the continued availability of financing in order to continue our business. There can be no assurance that financing sufficient to enable us to continue our operations will be available to us in the future.

We will need additional funds to complete further development of our business plan to achieve a sustainable sales level where ongoing operations can be funded out of revenues. We anticipate that we must raise \$ 1 million to implement our business plan to its fullest potential and achieve our growth plans. There is no assurance that any additional financing will be available or if available, on terms that will be acceptable to us. We have not taken any steps to seek additional financing.

Our failure to obtain future financing or to produce levels of revenue to meet our financial needs could result in our inability to continue as a going concern and, as a result, our investors could lose their entire investment.

*Our operating results may fluctuate, which could have a negative impact on our ability to grow our client base, establish sustainable revenues and succeed overall.*

Our results of operations may fluctuate as a result of a number of factors, some of which are beyond our control including but not limited to:

- general economic conditions in the geographies and industries where we sell our services and conduct operations; legislative policies where we sell our services and conduct operations;
- the budgetary constraints of our customers; seasonality;
- success of our strategic growth initiatives;
- costs associated with the launching or integration of new or acquired businesses; timing of new product introductions by us, our suppliers and our competitors; product and service mix, availability, utilization and pricing;
- the mix, by state and country, of our revenues, personnel and assets; movements in interest rates or tax rates;
- changes in, and application of, accounting rules; changes in the regulations applicable to us; and litigation matters.

As a result of these factors, we may not succeed in our business and we could go out of business.

*In the event that we are unable to successfully compete in the search engine platform industry, we may not be able to achieve profitable operations.*

We face substantial competition in the industry. Due to our small size, it can be assumed that many of our competitors have significantly greater financial, technical, marketing and other competitive resources. Accordingly, these competitors may have already begun to establish brand-recognition with consumers. We will attempt to compete against these competitors by developing features that exceed the features offered by competitors. However, we cannot assure you that our products and services will outperform competing products or services or those competitors will not develop new products or services that exceed what we provide. In addition, we may face competition based on price. If our competitors lower the prices on their products and services, then it may not be possible for us to market our products and services at prices that are economically viable. Increased competition could result in:

- Lower than projected revenues;
- Price reductions and lower profit margins;
- The inability to develop and maintain our products and services with features and usability sought by potential customers.

Any one of these results could adversely affect our business, financial condition and results of operations. In addition, our competitors may develop competing products that achieve greater market acceptance. It is also possible that new competitors may emerge and acquire significant market share. Our inability to achieve sales and revenue due to competition will have an adverse effect on our business, financial condition and results of operations.

*If the market for our search engine platform does not experience significant growth or if our products and services do not achieve broad acceptance, we will not be able to sustain or grow our revenues.*

We hope to achieve continued revenues from sales of our services. We cannot accurately predict, however, future growth rates or the size of the market for the services we engage in. Demand for our services may not occur as anticipated, or may decrease, either generally or in specific geographic markets, during particular time periods. The expansion of our services in the market depends on a number of factors, such as:

- the cost, performance and appearance of our products and products offered by our competitors; public perceptions regarding our products and the effectiveness and value of our services; customer satisfaction with our services; and
- marketing efforts and publicity regarding the needs for our services and the public demand for our services.

Even if our services gain wide market acceptance, we may not adequately address market requirements and may not be able to expand market acceptance. If our services do not achieve wide market acceptance, we may not be able to achieve our anticipated level of growth, we may not achieve revenues and results of operations would suffer.

*If we are unable to gauge trends and react to changing consumer preferences in a timely manner, our sales will decrease, and our business may fail.*

We believe our success depends in substantial part on our ability to offer our services that reflect current needs and anticipate, gauge and react to changing consumer demands in a timely manner. Our business is vulnerable to changes in consumer preferences. If we misjudge consumer needs for our services, our ability to generate sales could be impaired resulting in the failure of our business. There are no assurances that our future services will be successful, and in that regard, any unsuccessful services could also adversely affect our business.

*If we are unable to successfully manage growth, our operations could be adversely affected.*

Our progress is expected to require the full utilization of our management, financial and other resources, which to date has occurred with limited working capital. Our ability to manage growth effectively will



depend on our ability to improve and expand operations, including our financial and management information systems, and to recruit, train and manage sales personnel. There can be no absolute assurance that management will be able to manage growth effectively.

If we do not properly manage the growth of our business, we may experience significant strains on our management and operations and disruptions in our business. Various risks arise when companies and industries grow quickly. If our business or industry grows too quickly, our ability to meet customer demand in a timely and efficient manner could be challenged. We may also experience development delays as we seek to meet increased demand for our services and platform. Our failure to properly manage the growth that we or our industry might experience could negatively impact our ability to execute on our operating plan and, accordingly, could have an adverse impact on our business, our cash flow and results of operations, and our reputation with our current or potential customers.

*We may fail to successfully integrate our acquisitions or otherwise be unable to benefit from pursuing acquisitions.*

We believe there are meaningful opportunities to grow through acquisitions and joint ventures across all service categories and we expect to continue a strategy of selectively identifying and acquiring businesses with complementary services. We may be unable to identify, negotiate, and complete suitable acquisition opportunities on reasonable terms. There can be no assurance that any business acquired by us will be successfully integrated with our operations or prove to be profitable to us. We may incur future liabilities related to acquisitions. Should any of the following problems, or others, occur as a result of our acquisition strategy, the impact could be material:

- difficulties integrating personnel from acquired entities and other corporate cultures into our business; difficulties integrating information systems;
- the potential loss of key employees of acquired companies;
- the assumption of liabilities and exposure to undisclosed or unknown liabilities of acquired companies; or the diversion of management attention from existing operations

*Our commercial success depends significantly on our ability to develop and commercialize our services and platform without infringing the intellectual property rights of third parties.*

Our commercial success will depend, in part, on operating our business without infringing the trademarks or proprietary rights of third parties. Third parties that believe we are infringing on their rights could bring actions against us claiming damages and seeking to enjoin the development, marketing and distribution of our services and platform. If we become involved in any litigation, it could consume a substantial portion of our resources, regardless of the outcome of the litigation. If any of these actions are successful, we could be required to pay damages and/or to obtain a license to continue to develop or market our products, in which case we may be required to pay substantial royalties. However, any such license may not be available on terms acceptable to us or at all. Ultimately, we could be prevented from commercializing a product or forced to cease some aspect of our business operations as a result of patent infringement claims, which would harm our business.

*A decline in general economic condition could lead to reduced consumer traffic and could negatively impact our business operation and financial condition, which could have a material adverse effect on our business, financial condition and results of operations.*

Our operating and financial performance may be adversely affected by a variety of factors that influence the general economy. Consumer spending habits are affected by, among other things, prevailing economic conditions, levels of unemployment, salaries and wage rates, prevailing interest rates, income tax rates and policies, consumer confidence and consumer perception of economic conditions. In addition, consumer purchasing patterns may be influenced by consumers' disposable income. In the event of an

economic slowdown, consumer spending habits could be adversely affected and we could experience lower net sales than expected on a quarterly or annual basis which could have a material adverse effect on our business, financial condition and results of operations.

*The success of our business depends on our ability to maintain and enhance our reputation and brand.*

We believe that our reputation in the search engine industry is of significant importance to the success of our business. A well-recognized brand is critical to increasing our customer base and, in turn, increasing our revenue. Since the industry is highly competitive, our ability to remain competitive depends to a large extent on our ability to maintain and enhance our reputation and brand, which could be difficult and expensive. To maintain and enhance our reputation and brand, we need to successfully manage many aspects of our business, such as cost-effective marketing campaigns to increase brand recognition and awareness in a highly competitive market. We will continue to conduct various marketing and brand promotion activities. We cannot assure you, however, that these activities will be successful and achieve the brand promotion goals we expect. If we fail to maintain and enhance our reputation and brand, or if we incur excessive expenses in our efforts to do so, our business, financial conditions and results of operations could be adversely affected.

*Reliance on information technology means a significant disruption could affect our communications and operations.*

We increasingly rely on information technology systems for our internal communications, controls, reporting and relations with customers and suppliers and information technology is becoming a significantly important tool for our sales staff. Our marketing and distribution strategy are dependent upon our ability to closely monitor consumer and market trends on a highly specified level, for which we are reliant on our highly sophisticated data tracking systems, which are susceptible to disruption or failure. In addition, our reliance on information technology exposes us to cyber-security risks, which could have a material adverse effect on our ability to compete. Security and privacy breaches may expose us to liability and cause us to lose customers or may disrupt our relationships and ongoing transactions with other entities with whom we contract throughout our supply chain. The failure of our information systems to function as intended, or the penetration by outside parties' intent on disrupting business processes, could result in significant costs, loss of revenue, assets or personal or other sensitive data and reputational harm.

*Third parties may claim that we infringe their intellectual property and trademark rights.*

Competitors in our markets may claim that we infringe their proprietary rights. Such claims, whether or not meritorious, may result in the expenditure of significant financial and managerial resources, injunctions against us or the payment of damages.

### ***RISKS ASSOCIATED WITH MANAGEMENT AND CONTROL PERSONS***

*If we fail to attract and retain qualified senior executive and key technical personnel, our business will not be able to expand.*

We are dependent on the continued availability of Rasmus Refer, and the availability of new employees to implement our business plans. The market for skilled employees is highly competitive, especially for employees in the service industry. Although we expect that our compensation programs will be intended to attract and retain the employees required for us to be successful, there can be no assurance that we will be able to retain the services of all our key employees or a sufficient number to execute our plans, nor can there be any assurance we will be able to continue to attract new employees as required.

*Our personnel may voluntarily terminate their relationship with us at any time, and competition for qualified personnel is intense. The process of locating additional personnel with the combination of skills and attributes required to carry out our strategy could be lengthy, costly and disruptive.*

If we lose the services of key personnel or fail to replace the services of key personnel who depart, we

could experience a severe negative effect on our financial results and stock price. The loss of the services of any key personnel, marketing or other personnel or our failure to attract, integrate, motivate and retain additional key employees could have a material adverse effect on our business, operating and financial results and stock price.

*Insiders will continue to have substantial control over us and our policies after this offering and will be able to influence corporate matters.*

Rasmus Refer, whose interests may differ from other stockholders, has the ability to exercise significant control over us. Presently, he beneficially owns 86% of our common stock. He is able to exercise significant influence over all matters requiring approval by our stockholders, including the election of directors, the approval of significant corporate transactions, and any change of control of our company. He could prevent transactions, which would be in the best interests of the other shareholders. Mr. Refer's interests may not necessarily be in the best interests of the shareholders in general.

*Our officers and directors have limited experience managing a public company.*

Our officers and directors have limited managing a public company. Consequently, we may not be able to raise any funds or run our public company successfully. Our executive's officer's and director's lack of experience of managing a public company could cause you to lose some or all of your investment.

### ***RISKS RELATED TO OWNERSHIP OF OUR SHARES***

*We will likely conduct further offerings of our equity securities in the future, in which case your proportionate interest may become diluted.*

Since our inception, we have relied on sales of our common shares to fund our operations. We will likely be required to conduct additional equity offerings in the future to finance our current projects or to finance subsequent projects that we decide to undertake. If common shares are issued in return for additional funds, the price per share could be lower than that paid by our current shareholders. We anticipate continuing to rely on equity sales of our common shares in order to fund our business operations. If we issue additional shares, your percentage interest in us could become diluted.

*Our common stock price may be volatile and could fluctuate widely in price, which could result in substantial losses for investors.*

The market price of our common stock is likely to be highly volatile and could fluctuate widely in price in response to various factors, many of which are beyond our control, including:

- government regulation of our products and services;
- the establishment of partnerships with sports development companies;
- intellectual property disputes;
- additions or departures of key personnel;
- sales of our common stock
- our ability to integrate operations, technology, products and services;
- our ability to execute our business plan;
- operating results below expectations;
- loss of any strategic relationship;
- industry developments;
- economic and other external factors; and
- period-to-period fluctuations in our financial results.

Because we are a start-up company with limited revenues to date, you should consider any one of these

factors to be material. Our stock price may fluctuate widely as a result of any of the above.

In addition, the securities markets have from time to time experienced significant price and volume fluctuations that are unrelated to the operating performance of particular companies. These market fluctuations may also materially and adversely affect the market price of our common stock.

*We have never declared or paid any cash dividends or distributions on our capital stock. And we do not anticipate paying any cash dividends on our common stock in the foreseeable future.*

We have never declared or paid any cash dividends or distributions on our capital stock. We currently intend to retain our future earnings, if any, to support operations and to finance expansion and therefore we do not anticipate paying any cash dividends on our common stock in the foreseeable future.

The declaration, payment and amount of any future dividends will be made at the discretion of the board of directors, and will depend upon, among other things, the results of our operations, cash flows and financial condition, operating and capital requirements, and other factors as the board of directors considers relevant. There is no assurance that future dividends will be paid, and, if dividends are paid, there is no assurance with respect to the amount of any such dividend.

*Our securities are considered a penny stock.*

Because our securities are considered a penny stock, shareholders will be more limited in their ability to sell their shares. Broker-dealer practices in connection with transactions in “penny stocks” are regulated by penny stock rules adopted by the Securities and Exchange Commission. Penny stocks generally are equity securities with a price of less than \$3.00 (other than securities registered on some national securities exchanges or quoted on Nasdaq). The penny stock rules require a broker-dealer, prior to a transaction in a penny stock not otherwise exempt from the rules, to deliver a standardized risk disclosure document that provides information about penny stocks and the nature and level of risks in the penny stock market. The broker-dealer also must provide the customer with current bid and offer quotations for the penny stock, the compensation of the broker-dealer and its salesperson in the transaction, and, if the broker-dealer is the sole market maker, the broker-dealer must disclose this fact and the broker-dealer’s presumed control over the market, and monthly account statements showing the market value of each penny stock held in the customer’s account. In addition, broker-dealers who sell these securities to persons other than established customers and “accredited investors” must make a special written determination that the penny stock is a suitable investment for the purchaser and receive the purchaser’s written agreement to the transaction. Consequently, these requirements may have the effect of reducing the level of trading activity, if any, in the secondary market for a security subject to the penny stock rules, and investors in our common stock may find it difficult to sell their shares.

## **MANAGEMENT’S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS**

*The following discussion and analysis of our financial condition and results of operations should be read together with our financial statements and related notes included elsewhere in this Annual Report. This discussion and analysis contains forward-looking statements that are based upon current expectations and involve risks, assumptions and uncertainties.*

### **Results of Operations for the Year Ended December 31, 2019 and 2018**

#### ***Revenues***

We earned revenues of \$44,444 for the year ended December 31, 2019, as compared with \$55,556 for the year ended December 31, 2018. We hope to increase our revenues for 2020, but we will need financing to maximize our earning potential.

#### ***Operating Expenses***

Operating expenses decreased to \$94,305 for the year ended December 31, 2019 from \$126,710 for the year ended December 31, 2018.

The main reason for the sharp decrease in operating expenses was due less spent on product development.

We anticipate our operating expenses will increase as we undertake our plan of operations. The increase will be attributable to administrative and operating costs associated with our business activities and the professional fees associated with our reporting obligations.

#### Other Expenses

We had other expenses of \$2,838,904 for the year ended December 31, 2019, as compared with other expenses of \$13,666 for the year ended December 31, 2018. Our other expenses in 2019 was largely the result of the loss on the reverse merger.

#### *Net Loss*

We incurred a net loss of \$2,888,765 for the year ended December 31, 2019, compared to a net loss of \$84,820 for the year ended December 31, 2018.

#### **Liquidity and Capital Resources**

As of December 31, 2019, we had total current assets of \$131,605 and total current liabilities of \$59,866. We had working capital of \$71,739 as of December 31, 2019.

Operating activities used \$81,820 in cash for the year ended December 31, 2019, as compared with \$30,376 in cash for the same period ended 2018. Our net losses were the main contributing factor to our negative operating cash flows.

Financing activities provided \$86,549 in cash for the year ended December 31, 2019, as compared with \$157,252 in cash for the same period ended 2018. In 2019, the positive financing cash flow was mainly from the sale of our stock.

Because of our limited operating history, it is difficult to predict our capital needs on a monthly, quarterly or annual basis. We will have no capital available to us if we are unable to raise money from this offering or find alternate forms of financing, which we do not have in place at this time.

There can be no assurance that we will be successful in raising additional funding. If we are not able to secure additional funding, the implementation of our business plan will be impaired. There can be no assurance that such additional financing will be available to us on acceptable terms or at all.

Our plan specifies a minimum amount of \$500,000 in additional operating capital to operate for the next twelve months. If we are unable to raise \$500,000, our business will be in jeopardy and we could be forced to suspend our operations or go out of business. Our long term growth plan calls for a raise of \$1 mil. to fund our growth plans. If we are unable to raise this money, our growth plans will be frustrated. There can be no assurance that this offering will be successful. You may lose your entire investment.

#### **Off-Balance Sheet Arrangements**

As of December 31, 2019, there were no off-balance sheet arrangements.

#### **Going Concern**

The accompanying financial statements have been prepared in conformity with generally accepted accounting principle, which contemplate continuation of our company as a going concern. However, our revenues for the period from inception to December 31, 2019 has not been able to support our operating expenses. We have not completed our efforts to establish a stabilized source of revenues sufficient to cover operating costs over an extended period of time.

Management anticipates that we will be dependent, for the near future on additional investment capital to fund operating expenses. We intend to position the company so that we may be able to raise additional funds through the capital markets. In light of management’s efforts, there are no assurances that we will be successful in this or any of our endeavors or become financially viable and continue as a going concern.

**6) Describe the Issuer’s Facilities**

We currently do not own any real property. Our United States office is located at 315 Montgomery Street San Francisco, CA 94104. That US address is an office service at 100USD/month. The Company also uses space in Demark at Frederiksberg Alle 52 1820 Frederiksberg C. Saqoia Inc., a company owned by Rasmus Refer, has provided these offices free of charge.

**7) Officers, Directors, and Control Persons**

The goal of this section is to provide an investor with a clear understanding of the identity of all the persons or entities that are involved in managing, controlling or advising the operations, business development and disclosure of the issuer, as well as the identity of any significant shareholders.

As of December 31, 2019, Rasmus Refer was the Company’s President, CEO and Director.

As of December 31, 2019, the following persons or entities own 5% or more of our outstanding shares of stock:

| Name of Officer/Director and Control Person | Affiliation with Company (e.g. Officer/Director/Owner of more than 5%) | Residential Address (City / State Only)          | Number of shares owned    | Share type/class | Ownership Percentage of Class Outstanding |
|---|--|--|---------------------------|------------------|---|
| Rasmus Refer                                | <u>Officer, Director, 5% Owner</u>                                     | 315 Montgomery Street<br>San Francisco, CA 94104 | 93,895,078 <sup>(1)</sup> | <u>Common</u>    | <u>90%</u>                                |

(1) Includes 3,500,000 shares in his name, along with 86,895,078 shares held in Saqoia Inc. and 3,500,000 shares held in WikiSoft Holding, in which Mr. Rasmus Refer has beneficial ownership.

**8) Legal/Disciplinary History**

A. Please identify whether any of the persons listed above have, in the past 10 years, been the subject of:

1. A conviction in a criminal proceeding or named as a defendant in a pending criminal proceeding (excluding traffic violations and other minor offenses);

None

2. 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;

None

3. 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

None

3. 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.

None

B.

The Company is not subject to any legal proceedings.

### **9) Third Party Providers**

#### Securities Counsel

Scott Doney  
4955 S. Durango Dr. Suite 165  
Las Vegas, NV 89113  
702-982-5686  
scott@doneylawfirm.com

#### Auditor

Boyle CPA, LLC  
361, Hopedale Drive SE  
Bayville, NJ 08721  
(732)-822-4427

#### Accountant

Blue Chip Accounting, LLC  
8925 S. Pecos Road, Suite 13B  
Henderson, NV 89074  
702-625-6406

#### Investor Relations Consultant

René Lauritsen  
Fyrremejsevej 12  
8250 Egaa, Denmark  
+45 25565603  
[MrLauritsen@hotmail.com](mailto:MrLauritsen@hotmail.com)

### **10) Issuer Certification**

The Issuer Certification is contained on the next page.

## Issuer Certification

I, Rasmus Refer, certify that:

*Principal Executive Officer and Principal Financial Officer*

I, Rasmus Refer certify that:

1. I have reviewed this annual report of WikiSoft 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.

April 24, 2020

/s/Rasmus Refer

Chief Executive Officer and Chief Financial Officer