

**Lighthouse Global Holdings, Inc.**

For the Three Months ended **March 31, 2018**

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## General Disclosure Information

### 1) Name of the Issuer and its predecessor

Lighthouse Global Holdings, Inc., formerly WMAC Holdings Corporation (until 2/2018) , Vuco Holdings Corporation (until 7/2013), Bona Coffee Holdings Corp (until 5/2011) and Espo's Surf & Sport, Inc. (until 8/2008)

### 2) Address of the Issuer's principal executive offices

5550 Painted Mirage Road  
Suite 320-ao64  
Las Vegas NV 89149

Website: IN PROCESS  
Email: IN PROCESS  
Phone: 702-228-7213

### 3) Security Information

Trading Symbol: LHGI  
Exact title and class of securities outstanding: Common  
CUSIP: 92938B 10 9  
Par or stated value: \$0.001  
Total shares authorized: 500,000,000 as of 03/31/18  
Total shares outstanding: 411.634.907 as of 03/31/18

#### Transfer Agent

Action Stock Transfer  
2469 E. Fort Union Blvd. Suite 214  
Salt Lake City, UT 84121  
(801) 274-1088  
(801) 274-1099 fax

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

List any restrictions on the transfer of security: NONE

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

### 4) Issuance History

During the quarter ended March 31, 2018, there were no changes or issuances of common stock. In prior periods, the amount of issued shares was overstated. The correct amount of shares outstanding since 2015 should have been reported as 411,634,907 shares outstanding.

## 5) Financial Statements

Following this section on General Disclosure Information are the Balance Sheets as of March 31, 2018 and for December 31, 2017, the Statements of Operation and Statements of Cash Flows for the three months ended March 31, 2018 and 2017, and the Notes to the Financial Statements for those periods.

### Description of Issuer's Business, Products and Services

- A. Business Operations: The Company seeks to diversify through acquiring interests in key industries where rapid revenue growth and market share penetration are poised for significant gains.
- B. Date and State of Incorporation: Incorporated in New York, USA in 2006, transferred to Nevada effective March, 2018.
- C. Primary and secondary SIC codes: 6719 Offices of Holding Companies, Not Elsewhere Classified
- D. Fiscal Year End Date: December 31
- E. Primary Products and their markets: During the current period the focus has been on data mining for crypto currency and the development of project platforms for matching investors and property developers.

### Facilities

As of the date of this report, our principal corporate office is maintained at

## 6) Officers Directors, and Control Persons

- A. Names of Officers Directors and Control Persons:

Danny Barons Lim, CEO  
Eduardo Apari, President  
Enrico Nera, COO

- B. Legal/Disciplinary History

1. A conviction in a criminal proceeding or named 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 activity: 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 security or commodity law, which finding or judgment has not been reversed, suspended, or vacated: NONE
4. 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

- C. Beneficial Ownership of Shareholders: Beneficial Owners with 10% or more of ownership, either directly or indirectly, as of the date of March 31, 2018: Danny Barons Lim currently owns 67 million shares of common stock, or 16.3%.

**7) Issuer Certification**

I, Danny Barons Lim certify that:

- 1) I have reviewed the Disclosure statement of WMAC Holding Corporation;
- 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.

May 13, 2018

/s/ Danny Barons Lim, CEO

**LIGHTHOUSE GLOBAL HOLDINGS, INC.**  
**BALANCE SHEETS**

	<b>ASSETS</b>	
	<b>March 31</b>	<b>December 31</b>
	<b>2018</b>	<b>2017</b>
	<u>(Unaudited)</u>	<u>(Unaudited)</u>
<b>Current Assets</b>		
Cash in Bank	\$ -	\$ -
Inventory	<u>-</u>	<u>-</u>
Total Current Assets	<u>-</u>	<u>-</u>
<b>Fixed Assets</b>		
Mining Rights at 79% Appraised Value	-	2,550,000
Mining & Heavy Equipment	-	574,712
Property Improvements (Roads/Tunnel)	-	55,172,413
Facilities, Water system, Processing Plant	-	2,618,500
Other equipment	<u>-</u>	<u>368,450</u>
Total Fixed Assets	<u>-</u>	<u>61,284,075</u>
<b>Other Assets</b>		
Investment - Mining Rights	-	-
Investment - Gold Trading	<u>-</u>	<u>-</u>
Total Other Assets	<u>-</u>	<u>-</u>
<b>TOTAL ASSETS</b>	<u><u>\$ -</u></u>	<u><u>\$ 61,284,075</u></u>

The accompanying notes are an integral part of the financial statements

## LIABILITIES & STOCKHOLDERS' EQUITY

	<b>March 31,</b>	<b>December 31</b>
	<b>2018</b>	<b>2017</b>
	(Unaudited)	(Unaudited)
<b>Current Liabilities</b>		
Accounts Payable	\$ -	\$ -
Advances from Shareholders	-	-
<b>Total Current Liabilities</b>	<u>-</u>	<u>-</u>
 <b>Long Term Liabilities</b>		
<b>Total Long Term Liabilities</b>	<u>-</u>	<u>-</u>
 <b>TOTAL LIABILITIES</b>	<u>-</u>	<u>-</u>
 <b>Stockholders' Equity</b>		
Common Stock - 500,000,000 shares authorized; Par value of \$.001 per share; 411,634,907 and 411,634,907 shares issued and outstanding at March 31, 2018 and December 31, 2017, respectively	411,635	411,635
Capital in excess of par value	1,017,133,347	1,017,010,185
Retained Earnings	(1,017,544,982)	(956,137,745)
<b>Total Stockholders' Equity</b>	<u>-</u>	<u>61,284,075</u>
 <b>TOTAL LIABILITIES &amp; STOCKHOLDERS'</b>		
<b>EQUITY</b>	<u>\$ -</u>	<u>\$ 61,284,075</u>

The accompanying notes are an integral part of the financial statements

**LIGHTHOUSE GLOBAL HOLDINGS, INC.**  
**STATEMENTS OF OPERATION**  
**For the Three Months Ended March 31, 2018 and 2017**

	<u>For the Three Months Ended</u>	
	<u>March 31,</u>	
	<u>2018</u>	<u>2017</u>
Revenues		
Sales	\$ <u>-</u>	\$ <u>-</u>
Total Revenues	<u>-</u>	<u>-</u>
Cost of Sales	<u>-</u>	<u>-</u>
Total Gross Profit	<u>-</u>	<u>-</u>
General & Administrative Expense	<u>123,162</u>	<u>-</u>
Net Gain (Loss) from Operations	<u>(123,162)</u>	<u>-</u>
Other Income (Expense)		
Gain (Loss) on Write-down of Assets	(61,284,075)	-
Interest and loan fee expense	<u>-</u>	<u>-</u>
Total Other Income (Expense)	<u>(61,284,075)</u>	<u>-</u>
Net Profit (Loss)	\$ <u><u>(61,407,237)</u></u>	\$ <u><u>-</u></u>
Basic and Diluted Income (Loss) Per Share		
Continuing Operations	<u>(0.12)</u>	<u>-</u>
Net Income (Loss) Per Share	\$ <u><u>(0.12)</u></u>	\$ <u><u>-</u></u>

The accompanying notes are an integral part of these financial statements

**LIGHTHOUSE GLOBAL HOLDINGS, INC.**  
**STATEMENTS OF CASH FLOWS**  
**For the Three Months Ended March 31, 2018 and 2017**

	<b>For the Three Months Ended</b>	
	<b>December 31,</b>	
	<b>2018</b>	<b>2017</b>
<u>Cash Flows from Operating Activities</u>		
Net Profit (Loss)	\$ (61,407,237)	\$ -
Write down not requiring Cash	61,284,075	-
Adjustments to reconcile net loss to net used by operating activities		-
(Increase) Decrease in:		
Accounts Receivable	-	-
Inventory	-	-
Other assets	-	-
Increase (Decrease) in:		
Accounts Payable	-	-
Net Cash Provided (Used) by Operations	<u>(123,162)</u>	<u>-</u>
<u>Cash Flows from Investing Activities</u>		
Purchase of Capital Assets	<u>-</u>	<u>-</u>
Net Cash Provided (Used) by Investing Activities	<u>-</u>	<u>-</u>
<u>Cash Flows from Financing Activities</u>		
Proceeds from the sale of stock/contributed cash	-	-
Advances (to) from shareholders	123,162	-
Investments made	<u>-</u>	<u>-</u>
Net Cash Provided (Used) by Financing Activities	<u>123,162</u>	<u>-</u>
Net Increase (Decrease) in Cash	-	-
Beginning Cash Balance	<u>-</u>	<u>-</u>
Ending Cash Balance	<u>\$ -</u>	<u>\$ -</u>



The accompanying notes are an integral part of the financial statements

**LIGHTHOUSE GLOBAL HOLDINGS, INC.**  
**Notes to Condensed Financial Statements**  
**March 31, 2018**

**Note 1 Organization and Summary of Significant Accounting Policies**

**Organization**

Lighthouse Global Holdings, Inc. (the “Company”) was organized under the laws of the State of New York in 2006 as Espo’s Surf & Sport, Inc. The Company has elected a fiscal year end of December 31<sup>st</sup>. The Company was originally organized for the purpose of retail and wholesale sales of beach and surfing related apparel, sporting goods, and accessories. Currently, the Company is involved in the mining of precious metals.

On January 31, 2014, Golden Mark contributed and transferred to the Company, a gold, silver, copper, zinc, nickel and iron mining area covering a total of 3,000 hectares. The mining area was appraised at a value of US \$400MM per hectare and a book value of 79% of that appraisal. The appraised value involves a mining right to operate for fifty (50) years, as mandated by the mining laws of the Philippines.

**Basis of Presentation**

The accompanying unaudited financial statements of the Company have been prepared in accordance with accounting principles generally accepted in the United States of America and the rules of the Security and Exchange Commission (“SEC”), and should be read in conjunction with the audited financial statements and notes thereto contained in the Company’s Annual Report filed (for the annual period ended December 31, 2014). In the opinion of management all adjustments (which include normal recurring adjustments) necessary to present fairly the financial position and the results of operations and cash flows presented have been reflected herein.

Certain information and footnote disclosures normally included in financial statements prepared in accordance with generally accepted accounting principles have been condensed or omitted. It is suggested that these condensed financial statements be read in conjunction with the financial statements and notes thereto included in the Company’s December 31, 2014 audited financial statements.

**Income Taxes**

The Company applies the provisions of FASB ASC Topic 740, *Income Taxes*. Topic 740 requires an asset and liability approach for financial accounting and reporting for income taxes, and the recognition of deferred tax assets and liabilities for the temporary differences between the financial reporting basis and tax basis of the Company’s assets and liabilities at enacted tax rates expected to be in effect when such amounts are realized or settled. Due to a loss from inception, the Company has no tax liability. Deferred income tax assets and liabilities are reflected at currently enacted income tax rates applicable to the period in which the deferred tax assets and liabilities are expected to be realized or settled. As changes in tax laws or rates are enacted, deferred tax assets and liabilities are adjusted through the provision for income taxes.

**Use of Estimates in Preparation of Financial Statements**

The preparation of financial statements in conformity with Accounting Principles Generally Accepted in the United States requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

**Basic Loss per Common Share**

The Company computes basic loss per common share in accordance with FASB ASC Topic 260-10, *Earnings Per Share*. Net loss is divided by the weighted-average number of common shares outstanding during the period. Diluted earnings per share is computed using weighted average number of common shares plus dilutive common shares equivalents outstanding during the period using the treasury stock method. Because the Company incurred losses or no income for the years ended December 31, 2016 and 2015, the effect of any equivalent shares for each period would

be excluded from the loss per share computation since the impact would be antidilutive. There were no common stock equivalents outstanding as March 31, 2017 and March 31, 2016.

### **Revenue Recognition**

Revenues of the Company are recognized as earned in accordance with the nature of the income as it occurs. Anticipated revenues in future periods is expected from sales at the coffee company, operating income from commercial properties invested into, and gains from the sale of properties that may be purchased. Revenues will not be recognized until such time as the service has been completed or escrows have closed.

### **Property and Equipment**

Property and equipment are stated at cost. Depreciation is provided using the straight-line method over the useful lives of the related assets. Expenditures for maintenance and repairs are charged to expenses as incurred.

### **Impairment of Long-lived Assets**

Long-lived tangible assets, including property, plant and equipment, and finite-lived intangible assets are reviewed for impairment whenever events or changes in circumstances indicate that the book value of the asset or asset groups may not be recoverable. The Company evaluates, regularly, whether events and circumstances have occurred that indicate possible impairment and relies on a number of factors, including operating results, business plans, economic projections, and anticipated future cash flows. The Company uses an estimate of the future undiscounted net cash flows of the related asset or asset group over the remaining life in measuring whether the assets are recoverable. Measurement of the amount of impairment, if any, is based upon the difference between the asset's carrying value and estimated fair value.

### **Cash and Cash Equivalents**

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

### **Recently Issued Accounting Standards**

In June 2009, the FASB changed the accounting guidance for the consolidation of variable interest entities. The current quantitative-based risks and rewards calculation for determining which enterprise is the primary beneficiary of the variable interest entity will be replaced with an approach focused on identifying which enterprise has the power to direct the activities of a variable interest entity and the obligation to absorb losses of the entity or the right to receive benefits from the entity. The new guidance became effective for the Company on April 1, 2010 with no impact on its financial statements.

In June 2009, the FASB changed the accounting guidance for transfers of financial assets. The new guidance increases the information that a reporting entity provides in its financial reports about a transfer of financial assets; the effects of a transfer on its statement of financial condition, financial performance and cash flows; and a continuing interest in transferred financial assets. In addition, the guidance amends various concepts associated with the accounting for transfers and servicing of financial assets and extinguishments of liabilities including removing the concept of qualified special purpose entities. This new guidance was adopted by the Company on April 1, 2010 with no impact on its financial statements.

In January 2010, the FASB issued ASU 2010-06, "*Fair Value Measurements and Disclosures*" (Topic 820) that requires new disclosures related to fair value measurements and clarifies existing disclosure requirements about the level of disaggregation, inputs and valuation techniques. Specifically, reporting entities now must disclose separately the amounts of significant transfers in and out of Level 1 and Level 2 fair value measurements and describe the reasons for the transfers. In addition, in the reconciliation for Level 3 fair value measurements, a reporting entity needs to use judgment in determining the appropriate classes of assets and liabilities for disclosure of fair value measurement, considering the level of disaggregated information required by other applicable U.S. GAAP guidance and should also provide disclosures about the valuation techniques and inputs used to measure fair value for each class of assets and liabilities. The guidance was effective for financial statements issued for periods ending after December 15, 2009, except for disclosures about purchases, sales, issuances and settlements in reconciliation for Level 3 fair value

measurements, which was effective for fiscal years beginning after December 15, 2010. The adoption of this guidance affects only the disclosure requirements and had no impact on the Company's statements of operations and condition.

In December 2010, the FASB issued authoritative guidance that modified Step 1 of the goodwill impairment test for reporting units with zero or negative carrying amounts. For those reporting units, an entity is required to perform Step 2 of the goodwill impairment test if it is more likely than not that a goodwill impairment exists. In determining whether it is more likely than not that a goodwill impairment exists, an entity should consider whether there are any adverse qualitative factors indicating that an impairment may exist such as if an event occurs or circumstances change that would more likely than not reduce the fair value of a reporting unit below its carrying amount. This new authoritative guidance was effective April 1, 2011 and did not have any impact on the Company's financial statements.

In April 2011, the FASB issued ASU 2011-02, which amends the guidance for evaluating whether the restructuring of a receivable by a creditor is a troubled debt restructuring (TDR). In evaluating whether a restructuring constitutes a TDR both for purposes of recording an impairment loss and for disclosure purposes, a creditor must separately conclude that both of the following exist: (a) the restructuring constitutes a concession; and (b) the debtor is experiencing financial difficulties. For public companies, the new guidance is effective for interim and annual periods beginning on or after June 15, 2011, and applies retrospectively to restructurings occurring on or after the beginning of the annual period of adoption. However, an entity should apply prospectively changes in the method used to calculate impairment. At the same time a public entity adopts ASU 2011-02, it is required to disclose the activity based information that was previously deferred by ASU No. 2011-01. The adoption of this ASU is not expected to have a material impact on Company's financial statements.

In May 2011, the FASB issued ASU 2011-04, "*Amendments to Achieve Common Fair Value Measurement and Disclosure Requirements in U.S. GAAP and IFRSs*". The ASU contains guidance on the application of the highest and best use and valuation premise concepts, the measurement of fair values of instruments classified in shareholders' equity, the measurement of fair values of financial instruments that are managed within a portfolio, and the application of premiums and discounts in a fair value measurement. It also requires additional disclosures about fair value measurements, including information about the unobservable inputs used in fair value measurements within Level 3 of the fair value hierarchy, the sensitivity of recurring fair value measurements within Level 3 to changes in unobservable inputs and the interrelationships between those inputs, and the categorization by level of the fair value hierarchy for items that are not measured at fair value but for which the fair value is required to be disclosed. These amendments are to be applied prospectively for interim and annual periods beginning after December 15, 2011. The adoption of this guidance is not expected to have a significant effect on the Company's financial statements.

In June 2011, the FASB issued ASU 2011-05, "*Presentation of Comprehensive Income*". The ASU increases the prominence of other comprehensive income in financial statements by requiring comprehensive income to be reported in either a single statement or in two consecutive statements which report both net income and other comprehensive income. It eliminates the option to report other comprehensive income and its components in the statement of changes in equity. The ASU is effective for periods beginning after December 15, 2011 and requires retrospective application. The ASU does not change the components of other comprehensive income, the timing of items reclassified to net income, or the net income basis for income per share calculations. As this ASU is disclosure related only, the adoption of this ASU will not impact reported financial position or results of operations.

In September 2011, the FASB amended guidance pertaining to goodwill impairment testing. The amendments permit an entity to first assess qualitative factors to determine whether it is more likely than not that the fair value of a reporting unit is less than its carrying amount as a basis for determining whether it is necessary to perform the two-step goodwill impairment test. An entity is not required to calculate the fair value of a reporting unit unless the entity determines that it is more likely than not that its fair value is less than its carrying amount. The guidance is effective January 1, 2012 with no significant impact expected on the Company's financial statements.

In December 2011, the FASB issued guidance which relates to deconsolidation events. Under this amendment, when a parent (reporting entity) ceases to have a controlling financial interest in a subsidiary that is in substance real estate as a result of the default on the subsidiary's nonrecourse debt, the reporting entity should apply the guidance in Subtopic 360-20, *Property, Plant and Equipment - Real Estate Sales*, to determine whether it should derecognize the in substance real estate. This guidance is effective for the fiscal year ending December 31, 2013 and is not expected to have a significant impact on the Company's financial statements.

Also, in December 2011, The FASB issued authoritative guidance to provide enhanced disclosures in the financial statements about offsetting and netting arrangements. The new guidance requires entities to disclose both gross information and net information about both instruments and transactions eligible for offset in the statement of financial position and instruments and transactions subject to an agreement similar to a master netting agreement. This guidance was issued to facilitate comparison between financial statements prepared on a U.S. GAAP and IFRS reporting. The new guidance will be effective January 1, 2013 and is not expected to have a significant impact on the Company's financial statements.

#### **Note 2 Going Concern**

The Company has limited operating capital with limited revenue from operations. Realization of a major portion of the assets is dependent upon the Company's ability to meet its future financing requirements, and the success of future operations. These factors raise substantial doubt about the Company's ability to continue as a going concern. The financial statements do not include any adjustment that might result from the outcome of this uncertainty.

#### **Note 3 Business Ventures**

In January, 2014, Golden Mark contributed to WMAC a gold, silver, zinc, nickel and iron mining area covering a total of 3,000 hectares. The prevailing market price of a gold mining area with proven reserves, commands a premium price of US \$ 450M per 1,000 hectares. The WMAC mining area however, was appraised at US \$400M/1,000 hectares and placed its book value at 79% of the appraised value based on estimated remaining reserves. The appraised value involves a mining right to operate the entire 3,000 hectares area for fifty (50) years, as mandated by the mining laws of the Philippines. Official Assay Reports from the Philippine Government Mines & Geosciences Bureau (MGB) show a huge recovery of gold and silver per metric ton from various samples of rock minerals from the existing mining tunnels.

During 2014, mining activities and related sales did well. However, by the onset of 2015, funds were not available to meet market demands and all operations were shut down. The suspension continued through 2018. As of March 31, 2018, the Company has abandoned all efforts to retain the property and equipment and have written off the remaining investment in those operations.

Beginning in April, 2018, the Company began a data mining operation for cryptocurrencies that will be providing cash flow for the operation while it is setting up its more advanced block chain operations.

#### **Note 4 Common Stock**

During the quarter ended March 31, 2018, there were no changes or issuances of common stock. In prior periods, the amount of issued shares was overstated. The correct amount of shares outstanding since 2015 should have been reported as 411,634,907 shares outstanding.

#### **Note 5 Related Party Transactions**

For three months ended March 31, 2018, and March 31, 2017, there were no related party transactions requiring disclosure.

## **Note 6 Significant Concentration of Credit Risk**

The Company has a significant concentration of activities currently in commercial real estate primarily in the City of New Orleans. Any natural disasters or acts of vandalism or terrorism could prove detrimental to the holdings of the Company. During and subsequent to the year ended March 31, 2013, the Company has begun to diversify its geographic locations to other areas of the country. During the year ended March 31, 2014, the Company invested in several profit oriented companies and continues to analyze additional targets for expansion.

## **Note 7 Subsequent Events**

In accordance with FASB ASC Topic 855, Subsequent Events, the Company evaluates events and transactions that occur after the balance sheet date for potential recognition in the financial statements. The effects of all subsequent events that provide additional evidence of conditions that existed at the balance sheet date are recognized in the financial statements as of December 31, 2015. In preparing these financial statements, the Company evaluated the events and transactions that occurred through the date these financial statements were issued.

During April, 2018, the Company began data mining of cryptocurrencies to generate initial cash flow while it negotiates acquisitions to achieve its goal of using block chain technologies for project developments.

## **ITEM 2 MANAGEMENT'S DISCUSSION AND ANALYSIS OF RESULTS OF OPERATIONS AND FINANCIAL CONDITION**

### **Forward looking information**

Information included in this report includes forward looking statements, which can be identified by the use of forward-looking terminology such as may, will, expect, anticipate, believe, estimate, or continue, or the negative thereof or other variations thereon or comparable terminology. The disclaimers in this report constitute cautionary statements identifying important factors, including risks and uncertainties, relating to the forward-looking statements that could cause actual results to differ materially from those reflected in the forward-looking statements.

Our future operating results are subject to many factors, including:

- Our ability to identify and acquire profitable business entities
- Our ability to raise financial means for acquiring and operating business entities
- The general business climate of the U.S., particularly in the Honolulu and New Orleans areas
- Other risks currently unknown but which could arise in the future.

In some cases, you can identify forward-looking statements by terminology such as "may," "should," "could," "predict," "potential," "continue," "expect," "anticipate," "future," "intend," "plan," "believe," "estimate" and similar expressions (or the negative of such expressions). Any or all of our forward looking statements in this report and in any other public statements we make may turn out to be wrong. They can be affected by inaccurate assumptions we might make or by known or unknown risks and uncertainties. Consequently, no forward looking statement can be guaranteed. In addition, we undertake no responsibility to update any forward-looking statement to reflect events or circumstances which occur after the date of this report.

### **Critical Accounting Policies**

Our discussion and analysis of results of operations and financial condition are based upon our financial statements, which have been prepared in accordance with accounting principles generally accepted in the United States of America. The preparation of these financial statements requires us to make estimates and judgments that affect the

reported amounts of assets, liabilities, revenues and expenses, and related disclosure of contingent assets and liabilities. We evaluate our estimates on an ongoing basis, including those related to provisions for uncollectible accounts receivable, inventories, valuation of intangible assets and contingencies and litigation. We base our estimates on historical experience and on various other assumptions that are believed to be reasonable under the circumstances, the results of which form the basis for making judgments about the carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates under different assumptions or conditions. The accounting policies that we follow conform to accounting principles generally accepted in the United States, and have been consistently applied in the preparation of the financial statements.

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

We have no off balance sheet arrangements.

### **Revenue Recognition**

The Company recognizes revenues in accordance with the Securities and Exchange Commission, Staff Accounting Bulletin (SAB) number 104, *Revenue Recognition*. SAB 104 clarifies application of U.S. generally accepted accounting principles to revenue transactions.

## **RESULTS OF OPERATIONS**

There is no presentation of the results of operations between the three months ended March 31, 2018 and 2017 as all previous operations were suspended for both periods.

## **LIQUIDITY AND CAPITAL RESOURCES**

The Company has funded operations in past years from proceeds generated from sales or the sale of common stock. There were no such activities that generated revenues or cash flows for the year ended March 31, 2018.

## **ITEM 3. QUANTITATIVE AND QUALITATIVE DISCLOSURES ABOUT MARKET RISK.**

As a "smaller reporting company" as defined by Item 10 of Regulation S-K, the Company is not required to provide information required by this Item.

## **ITEM 4. CONTROLS AND PROCEDURES.**

The Company's principal executive officer and its principal financial officer, carried out an evaluation of the Company's disclosure controls and procedures (as defined in Exchange Act Rules 13a-14(c) and 15d -14 (c) as of December 31, 2016. As a result of this evaluation, they concluded that our disclosure controls and procedures were not effective. Specifically, our disclosure controls and procedures were not effective to enable us to accurately record, process, summarize and report certain information required to be include in the Company's periodic SEC filings within the required time periods, and to accumulate and communicate to our management, including the Chief Executive Officer and Chief Financial Officer, to allow timely decisions regarding required disclosure.

Our management, including our chief executive officer and chief financial officer, does not expect that our disclosure controls and procedures or our internal controls will prevent all error and all fraud. A control system, no matter how well conceived and operated, can provide only reasonable, not absolute, assurance that the objectives of the control system are met. Further, the design of a control system must reflect the fact that there are resource constraints and the benefits of controls must be considered relative to their costs. Due to the inherent limitations in all control systems, no evaluation of controls can provide absolute assurance that all control issues and instances of fraud, if any, within the Company have been detected.

**Changes in internal controls.**

There were no significant changes in the Company's internal controls or in other factors that could significantly affect the Company's internal controls subsequent to the date of their evaluation.

**PART II. OTHER INFORMATION**

**ITEM 1. LEGAL PROCEEDINGS**

None

**ITEM 1A. RISK FACTORS**

Not applicable

**ITEM 2. UNREGISTERED SALES OF EQUITY SECURITIES AND USE OF PROCEEDS**

None

**ITEM 3. DEFAULTS UPON SENIOR SECURITIES**

None

**ITEM 4. MINE SAFETY DISCLOSURES**

Not Applicable

**ITEM 5. OTHER INFORMATION**

None

**SIGNATURES**

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

**WMAC HOLDING CORPORATION**

Date: May 13, 2018

By: /s/ Danny Barons Lim

Danny Barons Lim  
Chief Executive Officer

