

GOOD GAMING, INC.

FORM 10-K (Annual Report)

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SIC Code 7374 - Computer Processing and Data Preparation and Processing Services
Industry Renewable Energy Equipment & Services
Sector Energy
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UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D. C.
20549

Form 10-K

ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(D) OF
THE SECURITIES
EXCHANGE ACT OF 1934

For the Fiscal year ended December 31, 2016

Commission File Number:
000-53949

Good Gaming, Inc.

(Exact name of registrant as
specified in its charter)

Nevada

(State or other jurisdiction
of incorporation)

26-3988293

(IRS Employer
Identification Number)

2130 N. Lincoln Park
West, Suite 8N
Chicago, Illinois

(Address of principal
executive offices and Zip
Code)

60614

(Zip Code)

(773) 698-6047

(Registrant's telephone
number, including area code)

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

NONE

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

COMMON STOCK

Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act. YES [] NO [x]

Indicate by check mark if the registrant is required to file reports pursuant to Section 13 or Section 15(d) of the Act: YES [x] NO []

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. YES [x] NO []

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T (§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files). YES [x] NO []

Indicate by check mark if disclosure of delinquent filers pursuant to Item 405 of Regulation S-K (§229.405 of this chapter) is not contained herein, and will not be contained, to the best of registrant's knowledge, in definitive proxy or information statements incorporated by reference in Part III of this Form 10-K or any

amendment to this Form 10-K.

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

Large Accelerated Filer	<input type="checkbox"/>	Accelerated Filer	<input type="checkbox"/>
Non-accelerated Filer (<i>Do not check if a smaller reporting company</i>)	<input type="checkbox"/>	Smaller Reporting Company	<input checked="" type="checkbox"/>

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Act). YES NO

State the aggregate market value of the voting and non-voting common equity held by non-affiliates computed by reference to the price at which the common equity was sold, or the average bid and asked price of such common equity, as of **December 31, 2016: \$599,997**.

State the number of shares outstanding of each of the issuer's classes of common equity, as of the latest practicable date: **1,999,990,000 as of December 31, 2016.**

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PART I

ITEM 1. BUSINESS.

General

Previously HDS International, Inc. (the "Company", "we", or "us") was a green technology company providing renewable energy and eco-sustainability solutions as well as an emergency management solutions company. On February 18, 2016, we changed the focus of our business to become a leading tournament gaming platform and online destination targeting the over 250 million eSports players and participants worldwide that want to compete at the high school or college level. We have not generated any significant revenues to date and have a history of operating losses.

We were incorporated November 3, 2008 under the laws of the State of Nevada, to engage in providing certain business services.

On August 16, 2011, we entered into an Asset Acquisition Agreement (the "Agreement") with Hillwinds Ocean Energy, LLC, a privately held consulting company ("HOEL"), under which we acquired from HOEL certain of HOEL's assets, including a certain license relating to technologies for gas exchange, carbon dioxide capture and sequestration, algae biomass production and other renewable energy and eco-sustainability applications.

On December 10, 2012, through our wholly-owned Canadian subsidiary, HDS Energy and Ecosystems NB, Ltd., we entered into a new technology license agreement with HEDC, which expands the geographic territory under our previous technology licenses. All previous license agreements between HDS and HEDC, including the license under asset acquisition agreement dated August 15, 2011, and the intellectual property agreement consummated October 7, 2011 (dated September 2, 2012) have been terminated and superseded in their entirety by the new license agreement (the "NB Provincial License").

On March 5, 2015, we reached settlement and general mutual release agreements (the "General Release Agreements") with Tassos Recachinas, our at-the-time President & CEO; Alexander Chirkov, our Chief Scientist for renewable energy and eco-sustainability technologies; and a consultant under renewable energy and eco-sustainability technologies; under which we and these three independent parties agreed to settle any and all amounts owing to them under prior employee and consulting agreements, by converting all amounts owing (amounting to \$215,225, \$684,500, and \$49,000, respectively, or in the aggregate, \$948,725) as accrued and disclosed on our balance sheet, in exchange for 74,235,000, 74,235,000, and 31,815,000 newly-issued shares of our common stock, respectively, eliminating these liabilities from our balance sheet.

On March 9, 2015, we closed a Strategic Expansion Agreement, dated March 5, 2015 (the "Strategic Expansion Agreement") and entered into by and between us; Hillwinds Ocean Energy, LLC, a Connecticut limited liability company ("HOEL"), which was formerly our controlling shareholder; and SirenGPS, Inc. a Delaware corporation ("SirenGPS"). At that time we changed the focus of our business from the development of renewable energy and eco-sustainability technologies to emergency management software. Pursuant to the terms and conditions of the Strategic Expansion Agreement, we entered into a global technology license agreement (the "E911 License Agreement") granting us certain rights to that certain technology owned and controlled by SirenGPS relating to emergency management, emergency communication, emergency response, enhanced emergency calling and related technologies. In exchange, SirenGPS received: (a) thirteen million three hundred fifty thousand (13,350,000) newly-issued shares of HDS International Corp. Class B Preferred Stock, \$0.001 par value per share (the "New HDSI Class B Preferred Stock"), (b) two hundred million (200,000,000) newly-issued restricted shares of our common stock (the "Transaction Shares") and (c) seven million five hundred thousand (7,500,000) shares of HDS International Corp. Class A Preferred Stock, \$0.001 par value per share, from HOEL (the "Transferred Class A Preferred Stock"). Pursuant to the terms of the Strategic Expansion Agreement, the Company also issued 274,300 newly-issued shares of Class B Preferred Stock to a designee of SirenGPS.

On April 1, 2015, we entered into a transaction with Iconic Holdings, LLC (the "Purchaser"), whereby Iconic Holdings agreed to provide up to \$600,000 through a structured convertible promissory note (the "Note"), with funds to be received in tranches. The note bears interest of 10% and was due April 1, 2016. The initial proceeds of \$40,000 was received on April 9, 2015, with \$30,000 remitted and delivered to us, \$4,000 retained by the Purchaser as an original issue discount, and \$6,000 retained by the Purchaser for legal expenses. The Purchaser had the right to convert the outstanding principal amount and interest under the Note in whole or in part into shares of common stock at a price equal to 50% of the average of the lowest three end of day closing prices of the Company's common stock during the 25 consecutive trading days prior to the date on which Holder elects to convert all or part of the Note. The Purchaser had the right to prepay according to a schedule: Between 1 and 90 days from the date of execution, the Note may be prepaid for 135% of face value plus accrued interest. Between 91 and 180 days from the date of execution, the Note may be prepaid for 145% of face value plus accrued interest. After 180 days from the date of execution until the Due Date, the Note may not be prepaid without written consent from the Purchaser. This agreement was terminated through a settlement and restructuring agreement with the Purchaser in February 2016.

On April 1, 2015, we consented to the further assignment of the February 18, 2014 and the October 4, 2013 Asher Notes, which were initially assigned to JABRO. The April 8, 2015 assignment assigned the notes to the Purchaser. According to the terms of the April 8, 2015 assignment agreement, the February 18, 2014 note was sold to the Purchaser and simultaneously exchanged for a new note (the "New February Note"). In accordance with the exchange, The New February Note was deemed to have been issued February 18, 2014, and carried substantially the same terms as the original note, with the following exceptions: the New February Note bears 0% interest, and the overall ownership of the Purchaser at any one moment shall be limited to 9.99% of the issued and outstanding shares of our common stock. The Purchaser also entered into an agreement with JABRO, granting the Purchaser the exclusive right to purchase the October 4, 2013 note, on or before May 7, 2015. This agreement was terminated through a settlement and restructuring agreement with the Purchaser in February 2016.

On April 2, 2015, we entered into an equity line of credit agreement (ELOC) with the Purchaser that allows us to "put" shares to the Purchaser at a 20% discount to the lowest trading price over the five consecutive trading days immediately succeeding the applicable Put Notice Date. This agreement was terminated through a settlement and restructuring agreement with the Purchaser in February 2016.

On April 3, 2015, SirenGPS, Inc., and Hillwinds Ocean Energy, LLC, agreed to convert 200,000,000 shares of common stock, and 222,000,000 shares of common stock owned by them into 1,050,000 shares of Class B Preferred Stock, and 1,165,000 shares of Class B Preferred Stock, respectively, in order to facilitate the closing of the other transactions herein described.

On April 6, 2015, the Company executed a Common Stock Purchase Warrant with the Purchaser, providing the Purchaser the right to purchase shares of common stock of the company by investing up to \$50,000 into new shares of common stock at a price of \$0.001 per share. The Warrant expires in five years. This Warrant was negotiated as part of the Note.

On February 18, 2016, the Company acquired Good Gaming, Inc. from CMG Holdings Group, Inc. (OTCQB: CMGO). On that date, the Company's former CEO, Paul Rauner, resigned. And the Company appointed Vik Grover to the positions of CEO and Director. Vik Grover is a former Wall Street analyst and investment banker with 20 years' experience in telecommunications, media and technology. In addition, Barbara Laken and David Dorwart were elected by the majority shareholders to the Company's Board of Directors. Ms. Laken is a former teacher, with experience creating specialized formats for advanced placement and special needs programs, with emphasis on systems management and curriculum development. A published novelist and co-author of an optioned screenplay. Mr. Dorwart is the Co-Founder and Chairman of Assist Wireless, Inc., a provider of lifeline wireless services to tens of thousands of subscribers primarily in the Midwest.

On May 4, 2016 the Company announced that it has completed its first closed public beta testing of their 2.0 tournament platform to determine the functionality, speed, ease of use, and accuracy of the system and are preparing to enter into full-blown production.

The Good Gaming platform was established in early 2014 by the founding members who had recognized the need that hundreds of millions of gamers worldwide have a desire to play games at a competitive level. The founders recognized that while professional eSports was quickly establishing itself, there were no structure or organizations on a large scale for amateur gamers.

Good Gaming is effectively building the equivalent infrastructure of High School and College Athletics for the rapidly growing eSports industry. Good Gaming is designed to be the gateway for amateur eSports athletes to compete at the semi-professional level, improve their gaming skills, and interact with veteran gamers globally in a destination site and social networking framework.

Good Gaming differs from the professional level of eSports industries by focusing on the 250 million plus gamers that fall below the professional level and above the casual gamer, classified as "amateurs". Good Gaming also differs from other direct and indirect competitors by being the first to offer multi-game, multi-console services at the amateur eSports level. The Company is not exclusive to any one vendor of hardware or software titles.

Good Gaming held the largest online tournaments in history in December 2014 based on Activision Blizzard's title **Hearthstone: Heroes of Warcraft**. The tournament attracted 300,000 unique visitors, over 1,250+ paying members and increased overall memberships in Good Gaming from 1,000 to over 15,000 members. In 2015, the Company spent an entire year refining its platform and preparing for a more sustainable business plan that could infinitely scale. In 2016, the Company completed its 2.0 tournament platform and, as a result, has run dozens of robotic internal test tournaments and held numerous free-to-play tournaments of increasing size with its partner, The Syndicate, the owner of the world's longest running online gaming guild with 1,200 members worldwide. Good Gaming also conducted two closed public beta tournaments of hundreds of participants in May 2016 in order to fully vet the system. After making roughly 100 fixes and changes to the system, it now runs flawlessly. The system is designed to scale to 512,000 concurrent competitors.

Technology

With Good Gaming's proprietary technology platform, which is based on the infinitely scalable and stress tested Yii framework geared for Web 2.0 development, Good Gaming will be able to offer publishers and vendors an innovative approach to gaming interactions. Currently there is no way for gamers to barter their skills and labor on the open market in a non-fragmented and less cumbersome process. As competitive gaming reaches critical mass, how gamers interact and barter their skills and labor will become critical if not the most economically lucrative endeavor. The "gamers" economy it expected to grow from tens of millions of dollars every year to multiple billions of dollars and the Good Gaming founders believe that we are rapidly approaching that time.

Good Gaming's platform is modular and allows for easy integration of third party applications as well as tight integration into other existing systems. This framework allows for clans/teams/guilds to add functionality over time to include running their own tournaments leveraging the viral nature of the online communities. The Company is offering social networking functionality so gamers can interact, track each other, and communicate. Good Gaming also is completing a content suite to offer videos, blogs, and forums. Additionally, the Company intends to host multiple games online that subscribers to the site can play for free or for fees depending on their Good Gaming status/player level.

Good Gaming has proprietary intellectual property for an online currency barter system (Mercenary System) that allows gamers across multiple games and multiple consoles the ability to trade items and labor in an efficient manner. The Company intends to file a patent for its 2.0 framework later this year, as it is based on proprietary coding that can handle more scope and scale than the legacy 1.0 platform. The market for these transactions is expected to grow from a billion dollars in 2016 to tens of billions of dollars by 2020.

The Company completed the 2.0 site during 2016, which allows it to go live offering free-to-play tournaments for cash and prizes and offer gamers the premiere destination site for amateur eSports worldwide. In 2017, the Company intends to perfect its B2C model targeting gamers directly. In 2017, Good Gaming intends to launch a B2B program so other groups, including colleges, restaurants, bars and casino operators can offer their own tournaments using its platform. The Company also intends to work on a 3.0 system that will integrate with mobile networks and offer additional features to its customers.

Insurance Policies

We do not currently maintain any insurance, but are in the process of obtaining the appropriate insurance to support our business operations.

Employees

There are currently over 20 contractors working on the Good Gaming project. This group is made up of programmers, tournament administrators, social media experts and executives. As the process matures most of these people and others will be hired as full time employees of the Company.

Offices

Our executive offices are located at 2130 N Lincoln Park West, Chicago, IL 60614. Our telephone number is 773-698-6047.

ITEM 1A. RISK FACTORS.

We are a smaller reporting company as defined by Rule 12b-2 of the Exchange Act and are not required to provide the information under this item.

ITEM 1B. UNRESOLVED STAFF COMMENTS.

We are a smaller reporting company as defined by Rule 12b-2 of the Exchange Act and are not required to provide the information under this item.

ITEM 2. PROPERTIES .

The only real or personal property we own are the intellectual property licenses and related assets we've acquired relating to gaming software.

ITEM 3. LEGAL PROCEEDINGS .

The Company has received a complaint in the State of New York from HGT Capital, LLC regarding a default on a \$50,000 loan. The Company has retained counsel and is in the process of negotiating a settlement.

ITEM 4. MINE SAFETY DISCLOSURES

Not Applicable.

PART II**ITEM 5. MARKET FOR THE REGISTRANT'S COMMON EQUITY, RELATED STOCKHOLDER MATTERS AND ISSUER PURCHASES OF EQUITY SECURITIES.**

Our common stock commenced trading on the over-the-counter Bulletin Board on October 7, 2009. It currently trades under the symbol "GMER". Following is a table of the high bid price and the low bid price for each quarter during the last two years.

2016	High Bid	Low Bid
First Quarter, Ending March 31	\$ 0.0001	\$ 0.0001
Second Quarter, Ending June 30	\$ 0.0007	\$ 0.0007
Third Quarter, Ending September 30	\$ 0.0002	\$ 0.0002
Fourth Quarter, Ending December 31	\$ 0.0003	\$ 0.0002
2015	High Bid	Low Bid
First Quarter, Ending March 31	\$ 0.0001	\$ 0.0001
Second Quarter, Ending June 30	\$ 0.0002	\$ 0.0001
Third Quarter, Ending September 30	\$ 0.0001	\$ 0.0001
Fourth Quarter, Ending December 31	\$ 0.0003	\$ 0.0002

Holders

As of December 31, 2016, we had 1,990,990,000 shares of our common stock issued and outstanding held by 46 stockholders of record.

Currently we have 7,500,000 shares of our Class A Preferred Stock issued and outstanding, and 161,528,779 shares of our Class B Preferred Stock issued and outstanding and 1,000 shares of our Class C Preferred Stock.

Dividends

We have never declared or paid cash dividends. We currently intend to retain all future earnings for the operation and expansion of our business and do not anticipate paying cash dividends on the common stock in the foreseeable future. Any payment of cash dividends in the future will be at the discretion of our Board of Directors and will depend upon our results of operations, earnings, capital requirements, contractual restrictions and other factors deemed relevant by our directors.

Securities Authorized for Issuance Under Equity Compensation Plans

On July 18, 2012 a Registration Statement on Form S-8 (the "Registration Statement") was filed by us together with our 2012 Non-Qualified Stock Option Plan (the "Plan") relating to 30,000,000 shares of our common stock, par value \$0.001 per share, to be offered and sold to accounts of eligible persons.

Equity Compensation Plan

Plan category	Number of securities issued upon exercise of outstanding options, warrants and rights (a)	Weighted-average exercise price of outstanding options, warrants and rights (b)	Number of securities remaining available for future issuance under equity compensation plans (excluding securities reflected in column (a)) (c)
Equity compensation plans approved by security holders	0	0	0
Equity compensation plans not approved by security holders	0	0	30,000,000
Total	0	0	30,000,000

Penny Stock Regulations and Restrictions on Marketability

The SEC has adopted rules that regulate broker-dealer practices in connection with transactions in penny stocks. Penny stocks are generally equity securities with a market price of less than \$5.00, other than securities registered on certain national securities exchanges or quoted on the NASDAQ system, provided that current price and volume information with respect to transactions in such securities is provided by the exchange or system. The penny stock rules require a broker-dealer, prior to a transaction in a penny stock, to deliver a standardized risk disclosure document prepared by the SEC, that: (a) contains a description of the nature and level of risk in the market for penny stocks in both public offerings and secondary trading, (b) contains a description of the broker's or dealer's duties to the customer and of the rights and remedies available to the customer with respect to a violation of such duties or other requirements of the securities laws, (c) contains a brief, clear, narrative description of a dealer market, including bid and ask prices for penny stocks and the significance of the spread between the bid and ask price, (d) contains a toll-free telephone number for inquiries on disciplinary actions, (e) defines significant terms in the disclosure document or in the conduct of trading in penny stocks, and (f) contains such other information and is in such form, including language, type size and format, as the SEC shall require by rule or regulation.

The broker-dealer also must provide, prior to effecting any transaction in a penny stock, the customer with (a) bid and offer quotations for the penny stock, (b) the compensation of the broker-dealer and its salesperson in the transaction, (c) the number of shares to which such bid and ask prices apply, or other comparable information relating to the depth and liquidity of the market for such stock, and (d) a monthly account statement showing the market value of each penny stock held in the customer's account.

In addition, the penny stock rules require that prior to a transaction in a penny stock not otherwise exempt from those rules, the broker-dealer must make a special written determination that the penny stock is a suitable investment for the purchaser and receive the purchaser's written acknowledgment of the receipt of a risk disclosure statement, a written agreement as to transactions involving penny stocks, and a signed and dated copy of a written suitability statement.

These disclosure requirements may have the effect of reducing the trading activity for our common stock. Therefore, stockholders may have difficulty selling their shares of our common stock.

Common Stock

Our Articles of Incorporation authorize us to issue up to 2,000,000,000 shares of common stock, \$0.001 par value. Each holder of our common stock is entitled to one (1) vote for each share held of record on all voting matters we present for a vote of stockholders, including the election of directors. Holders of common stock have no cumulative voting rights or preemptive rights to purchase or subscribe for any stock or other securities, and there are no conversion rights or redemption or sinking fund provisions with respect to our common stock. All shares of our common stock are entitled to share equally in dividends from sources legally available when, and if, declared by our Board of Directors.

Our Board of Directors is authorized to issue additional shares of common stock not to exceed the amount authorized by the Articles of Incorporation, on such terms and conditions and for such consideration as the Board may deem appropriate without further stockholder action.

In the event of our liquidation or dissolution, all shares of our common stock are entitled to share equally in our assets available for distribution to stockholders. However, the rights, preferences and privileges of the holders of our common stock are subject to, and may be adversely affected by, the rights of the holders of shares of preferred stock that have been issued or shares of preferred stock that our Board of Directors may decide to issue in the future.

As of December 31, 2016, we had 1,999,990,000 shares of common stock issued and outstanding.

Preferred Stock

Our Articles of Incorporation authorize us to issue up to 450,000,000 shares of preferred stock, \$0.001 par value. Of the 450,000,000 authorized shares of preferred stock, the total number of shares of Class A Preferred Shares the Corporation shall have the authority to issue is Two-Hundred -Forty-Nine Million-Nine-Hundred-Ninety-Nine Thousand (249,999,000), with a stated par value of \$0.001 per share, the total number of shares of Class B Preferred Shares the Corporation shall have the authority to issue is Two-Hundred-Million (200,000,000), with a stated par value of \$0.001 per share and the total number of shares of Class C Preferred Shares the Corporation shall have the authority to issue is One Thousand (1,000,000), with a stated par value of \$0.001 per share,. Our Board of Directors is authorized, without further action by the shareholders, to issue shares of preferred stock and to fix the designations, number, rights, preferences, privileges and restrictions thereof, including dividend rights, conversion rights, voting rights, terms of redemption, liquidation preferences and sinking fund terms. We believe that the Board of Directors' power to set the terms of, and our ability to issue, preferred stock will provide flexibility in connection with possible financing or acquisition transactions in the future. The issuance of preferred stock, however, could adversely affect the voting power of holders of common stock and decrease the amount of any liquidation distribution to such holders. The presence of outstanding preferred stock could also have the effect of delaying, deterring or preventing a change in control of our company.

As of December 31, 2016, we had 7,500,000 shares of our Class A preferred stock issued and outstanding, 161,528,779 shares of Class B preferred stock issued and outstanding and 1,000 shares of our Class C Preferred Stock issued and outstanding.

The 7,500,000 issued and outstanding shares of Class A Preferred Stock are convertible into shares of common stock at a rate of 20 common shares for each one Class A Preferred Share. The 161,528,779 issued and outstanding shares of Class B Preferred Stock are convertible into shares of common stock at a rate of 200 common shares for each one Class B Preferred Share. 100,000,000 of the issued and outstanding shares of Class B Preferred Stock is owned by CMG Holdings Group, Inc. If all of our Class A Preferred Stock and Class B Preferred Stock was converted into shares of common stock, the number of issued and outstanding shares of our common stock will increase by 32,455,755,800 shares.

Options

We have not issued and do not have outstanding any options to purchase shares of our stock. Good Gaming, Inc. has 100 million warrants with an exercise price of .001 (common stock).

Registration Rights

As of December 31, 2016, there are no other outstanding registration rights or similar agreements.

Convertible Securities

On April 8, 2015, we consented to the assignment of the February 18, 2014 and the October 4, 2013 Asher Notes, which were previously assigned to JABRO. The April 8, 2015 assignment assigned the notes to the Purchaser. According to the terms of the April 8, 2015 assignment agreement, the February 18, 2014 note was sold to the Purchaser and simultaneously exchanged for a new note (the "New February Note"). In accordance with the exchange, The New February Note was deemed to have been issued February 18, 2014, and carried substantially the same terms as the original note, with the following exceptions: the New February bears 0% interest, and the overall ownership of the Purchaser at any one moment shall be limited to 9.99% of the issued and outstanding shares of our common stock. The Purchaser also entered into an agreement with JABRO, granting the Purchaser the exclusive right to purchase the October 4, 2013 note, on or before May 7, 2015.

On April 6, 2015, the Company executed a Common Stock Purchase Warrant with the Purchaser, providing the Purchaser the right to purchase shares of common stock of the company by investing up to \$50,000 into new shares of common stock at a price of \$0.001 per share. The Warrant expires in five years. This Warrant was negotiated as part of the Note. The Company has an agreement to purchase the Purchaser debt for face value.

Shares Eligible for Future Sale

As of December 31, 2016, we had 1,999,990,000 shares of our common stock issued and outstanding, a breakdown of which follows:

- 1,468,871,393 are freely tradable without restrictions (commonly referred to as the "public float")
- 531,118,607 are currently subject to the restrictions and sale limitations imposed by Rule 144.

From time to time, certain of our stockholders may be eligible to sell some or all of their restricted shares of our common stock by means of ordinary brokerage transactions in the open market pursuant to Rule 144, promulgated under the Securities Act, subject to certain volume restrictions and restrictions on the manner of sale. In general, pursuant to Rule 144, non-affiliate stockholders may sell freely after six months subject only to the current public information requirement (which disappears after one year). Affiliates may sell after six months subject to the Rule 144 volume, manner of sale, current public information and notice requirements.

The eventual availability for sale of substantial amounts of our common stock under Rule 144 could adversely affect prevailing market prices for our securities and cause you to lose most, if not all, of your investment in our business.

Transfer Agent

Action Stock Transfer Corp.

2469 East Fort Union Boulevard, Suite 214 Salt Lake City,
Utah 84121

Recent Sales of Unregistered Securities

The issuance and sales of securities without registration since March 28, 2014 through December 31, 2015 comprise the transactions relating to the Asher Notes, as well as those transactions described below.

- a) On April 9, 2014, we issued 8,571,429 common shares for the conversion of \$12,000 of principal of the June 7, 2013 convertible debenture.
- b) On October 21, 2014, we issued 38,520,000 common shares for the conversion of \$9,630 of principal of the June 7, 2013 convertible debenture.
- c) On October 28, 2014, we issued 38,520,000 common shares for the conversion of \$9,630 of principal of the June 7, 2013 convertible debenture.
- d) On November 21, 2014, we issued 15,500,000 common shares for the conversion of \$1,240 of principal of the June 7, 2013 convertible debenture.
- e) On November 26, 2014, we issued 19,000,000 common shares for the conversion of \$1,520 of principal of the July 15, 2013 convertible debenture.
- f) On December 2, 2014, we issued 24,750,000 common shares for the conversion of \$1,980 of principal of the July 15, 2013 convertible debenture.
- g) On December 4, 2014, we issued 24,750,000 common shares for the conversion of \$1,980 of principal of the July 15, 2013 convertible debenture.

- h) On December 9, 2014, we issued 24,750,000 common shares for the conversion of \$1,980 of principal of the July 15, 2013 convertible debenture.
 - i) On February 6, 2015, we issued 28,000,000 common shares upon the issuance of \$1,400 of principal of the July 15, 2013 convertible debenture.
 - j) On February 10, 2015, we issued 28,000,000 common shares upon the conversion of \$1,400 of principal of the July 15, 2013 convertible debenture.
 - k) On February 13, 2015, we issued 31,000,000 common shares upon the issuance of \$1,550 of principal of the July 15, 2013 convertible debenture.
 - l) On February 18, 2015, we issued 31,000,000 common shares upon the conversion of \$1,550 of principal of the July 15, 2013 convertible debenture.
- m) On February 23, 2015, we issued 31,000,000 common shares upon the issuance of \$1,550 of principal of the July 15, 2013 convertible debenture.
- n) On March 2, 2015, we issued 35,000,000 common shares upon the conversion of \$1,750 of principal of the July 15, 2013 convertible debenture.
- o) On March 3, 2015, we issued 37,000,000 common shares upon the issuance of \$1,850 of principal of the July 15, 2013 convertible debenture.
- p) On March 5, 2015, we entered into settlement and general mutual release agreements with our former president and director and two of our consultants. Pursuant to the settlement and release agreements, we agreed to issue 180,285,000 shares of common stock for the settlement of all amounts owing to these parties.
- q) On March 9, 2015, we issued 13,350,000 newly-issued shares of Class B preferred stock and 200,000,000 newly-issued share of restricted shares of common stock under the Strategic Expansion Agreement to SirenGPS. Additionally, under the Strategic Expansion Agreement, we issued to HOEL 342,150,496 newly-issued restricted shares of common stock. Also under the Expansion Agreement, we issued 274,300 newly-issued shares of Class B preferred stock to a designee of the Licensor.
- r) On March 13, 2015, we issued 75,000,000 common shares upon the issuance of \$3,750 of principal of the July 15, 2013 convertible debenture.
- s) On March 17, 2015, we issued 75,000,000 common shares upon the issuance of \$3,750 of principal of the July 15, 2013 convertible debenture.
- t) On March 18, 2015, we issued 83,000,000 common shares upon the issuance of \$1,490 of principal of the July 15, 2013 convertible debenture and \$2,660 of accrued and unpaid interest. Refer to Note 3(b).
- u) On March 24, 2015, we issued 87,000,000 common shares upon the issuance of \$4,350 of principal of the October 4, 2013 convertible debenture.
- v) On March 25, 2015, we issued 87,000,000 common shares upon the issuance of \$4,350 of principal of the October 4, 2013 convertible debenture.
- w) On April 1, 2015, we consented to the further assignment of the February 18, 2014 and the October 4, 2013 Asher Notes, which were previously assigned to JABRO. The April 8, 2015 assignment assigned the notes to the Purchaser. According to the terms of the April 8, 2015 assignment agreement, the February 18, 2014 note was sold to the Purchaser and simultaneously exchanged for a new note (the "New February Note"). In accordance with the exchange, the New February Note was deemed to have been issued February 18, 2014, and carried substantially the same terms as the original note, with the following exceptions: the New February bears 0% interest, and the overall ownership of the Purchaser at any one moment shall be limited to 9.99% of the issued and outstanding shares of our common stock. The Purchaser also entered into an agreement with JABRO, granting the Purchaser the exclusive right to purchase the October 4, 2013 note, on or before May 7, 2015.
- x) On April 1, 2015, we issued a draw-down convertible promissory note to a non-related party in the principal amount of up to \$600,000. Under the terms of the promissory note, the amount is unsecured, bears interest at 10% per annum, and is due on April 1, 2016. The note is convertible into shares of common stock at a conversion rate of 50% of the average of the three lowest end of day closing prices of our common stock for the twenty-five trading days prior to the date the holder elects to convert all or part of the promissory note. This agreement was terminated subsequent to year-end.
- y) On April 3, 2015, SirenGPS, Inc., and Hillwinds Ocean Energy, LLC, agreed to convert 200,000,000 shares of common stock, and 222,000,000 shares of common stock, respectively, into 1,050,000 shares and 1,165,000 shares of Class B Preferred Stock, respectively. This agreement was terminated subsequent to year-end.
- z) On April 6, 2015, we executed a Common Stock Purchase Warrant with Iconic Holdings, LLC, a west coast-based institutional investor (the "Purchaser"), providing the Purchaser the right to purchase our shares of common stock by investing up to \$50,000 into new shares of common stock at a price of \$0.001 per share. On April 2, 2015, we entered into an equity line of credit (ELOC) agreement that permits us to "put" shares to the Purchaser at a 20% discount to the lowest trading price over the five consecutive trading days immediately succeeding the applicable Put Notice Date. The ELOC requires the filing of a registration statement prior to the funds becoming available to us. Once the registration is filed, funding under the ELOC occurs at our discretion. This agreement was terminated through a settlement and restructuring agreement with the Purchaser in February 2016.
- aa) On April 10, 2015, the Company issued 149,844,444 common shares upon the issuance of \$6,743 of principal of the February 18, 2014 convertible debenture.
- bb) On August 16, 2016, the Company exchanged 1.15MM Series B Preferred Shares with an investor for 179,450,000 common shares which were retired into treasury. These common shares were pledged to Iconic Holdings, LLC contractually as collateral against a \$25,000 convertible debenture that was restructured in February 2016. By agreement, the lender converted a portion of this note into common shares eliminating debt from the Company's balance sheet. The Company has agreed to deliver an additional 70,050,000 common shares to the lender by year-end 2016, which will eliminate the debenture in its entirety. Iconic Holdings has agreed to lock-up a \$100,000 convertible debenture for a period of one-year effective June 10, 2016, subject to strict covenants that will protect common shareholders from significant dilution. The net effect of this Agreement is that the common share float of the Company has not been increased

and that shareholders will not be negatively impacted by a common stock increase and additional dilution.

cc) On August 31, 2016 Iconic Holdings converted \$6,250 of convertible debt into 62,250,000 shares of the Company's common stock

dd) On October 5, 2016 Iconic Holdings converted \$6,250 of convertible debt into 62,250,000 shares of the Company's common stock..

ee) On October 11, 2016 Iconic Holdings converted \$5,915 of convertible debt into 59,150,000 shares of the Company's common stock.

Purchases of Equity Securities by the Issuer and Affiliated Purchases

During each month within the fourth quarter of the fiscal year ended December 31, 2016, neither we nor any "affiliated purchaser", as that term is defined in Rule 10b-18(a)(3) under the Exchange Act, repurchased any of our common stock or other securities.

ITEM 6. SELECTED FINANCIAL DATA.

We are a smaller reporting company as defined by Rule 12b-2 of the Exchange Act and are not required to provide the information under this item.

ITEM 7. MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATION.

7.

Forward Looking Statements

This Management's Discussion and Analysis of Financial Condition and Results of Operations (MD&A) contains forward-looking statements that involve known and unknown risks, significant uncertainties and other factors that may cause our actual results, levels of activity, performance or achievements to be materially different from any future results, levels of activity, performance or achievements expressed, or implied, by those forward-looking statements. You can identify forward-looking statements by the use of the words may, will, should, could, expects, plans, anticipates, believes, estimates, predicts, intends, potential, proposed, or continue or the negative of those terms. These statements are only predictions. In evaluating these statements, you should consider various factors which may cause our actual results to differ materially from any forward-looking statements. Although we believe that the exceptions reflected in the forward-looking statements are reasonable, we cannot guarantee future results, levels of activity, performance or achievements. Therefore, actual results may differ materially and adversely from those expressed in any forward-looking statements. We undertake no obligation to revise or update publicly any forward-looking statements for any reason.

We are considered a start-up corporation. Our auditors have issued a going concern opinion on the consolidated financial statements for the year ended December 31, 2016.

Our auditors have issued a going concern opinion. This means that our auditors believe there is substantial doubt that we can continue as an on-going business for the next twelve months unless we obtain additional capital to pay our bills. This is because we have not generated any revenues and no revenues are anticipated until we complete the development of our website, source out suppliers for products to sell and source out customers to buy our products. We believe the technical aspects of our websites will be sufficiently developed to use for our operations 60 days from the completion of our offering. Accordingly, we must raise cash from sources other than operations. Our only other source for cash at this time is investments by others in our company. We must raise cash to implement our project and begin our operations.

Plan of Operation – Milestones

We are in the early stages of our new business operations. Over the next twelve months, our primary target milestones include:

1. Complete the 2.0 destination site www.good-gaming.com and launch the world's premiere online destination site for social networking and tournaments for cash and prizes to 205 million eSports amateur players.
2. Enhance the platform with 3.0 features to integrate with mobile networks and offer other value-added features.
3. File provisional patent application to protect the 2.0 Mercenary System, which offers a marketplace for the purchase and/or exchange of virtual goods and gaming labor.
4. Add a suite of online games that subscribers can play for free depending on their status on the system..
5. The Company will need to raise additional capital to move from the relaunch phase this spring-summer and fully fund its plan into 2018.
6. Obtain the backing of corporate sponsors for cash and prizes and to provide advertising during tournaments and to its subscribers on the systems. To this end, Good Gaming already has verbal indications of interest for such sponsorships and advertising, but buyers of ad inventory are waiting to inspect the Company's 2.0 platform.
7. The Company intends to continue to expand its Advisory Board with industry professionals that can further help refine the site, facilitate introductions to sponsors and strategic partners, and add credibility to the business.

Limited operating history; need for additional capital

There is no historical financial information about us upon which to base an evaluation of our performance relating to our new business direction. We have not generated any meaningful revenues. We cannot guarantee we will be successful in our business operations. Our business is subject to risks inherent in the establishment of a new business enterprise, including limited capital resources and possible cost overruns due to price and cost increases in services and products.

Results of Operations – December 31, 2016 as compared to December 31, 2015***Working Capital***

	December 31, 2016	December 31, 2015
Current Assets	\$ 58,400	\$ -
Current Liabilities	<u>477,848</u>	<u>639,852</u>
Working Capital (Deficit)	<u>(419,448)</u>	<u>(639,852)</u>

Operating Revenues

We have only generated minimal revenues since inception.

Operating Expenses and Net Loss

Operating expenses for the year ended December 31, 2016 were \$676,266 compared with \$240,419 for the year ended December 31, 2014. The increase in operating expenses was attributed to a increase in depreciation and amortization of assets acquired in 2016 and general and administrative expenses for day to day operating costs.

During the year ended December 31, 2016, the Company recorded a net loss of \$491,300 compared with a net loss of \$707,532 for the year ended December 31, 2015. In addition to the above, the Company incurred a change in fair value of derivative liability.

Liquidity and Capital Resources

As at December 31, 2016, the Company's cash balance consisted of \$47,900 compared to cash balance of \$0 as at December 31, 2015. The increase in the cash balance was attributed the financing received for day-to-day activities. As at December 31, 2016, the Company had \$1,059,824 in assets compared to total assets of \$0 as at December 31, 2015. The increase was attributable to the financing received to pay for the day to day operations of the Company and the acquisition of Good Gaming, Inc.

As at December 31, 2016, the Company had total liabilities of \$641,288 compared with total liabilities of \$689,852 as at December 31, 2015. The decrease in liabilities was attributable to increase in financing and accounts payable and decrease in derivative liabilities.

As at December 31, 2016, the Company has a working capital deficit of \$419,448 compared with a working capital deficit \$639,852 at December 31, 2015 with the decrease in the working capital attributed to an increase in financing the Company received for day to day operating costs.

Cashflow from Operating Activities

During the year ended December 31, 2016, the Company used \$317,225 of cash for operating activities compared to the use of \$133,373 of cash for operating activities during the year ended December 31, 2015. The increase in the use of cash for operating activities was attributed to the fact that the Company increased in operations due to the purchase of the gaming software.

Cashflow from Investing Activities

During the years ended December 31, 2016 the Company had \$13,440 in cash used in investing activities compared to \$0 for the year ended December 31, 2015. The increase was due to the Company purchasing computers in 2016.

Cashflow from Financing Activities

During the year ended December 31, 2016, the Company received \$378,565 of proceeds from financing activities compared to \$133,300 during the year ended December 31, 2015. The increase in proceeds from financing activities was due to receiving proceeds from the sale of preferred stock, receipt of convertible debenture, and stock subscriptions.

Developments after December 31, 2016

On January 4, 2017 the Company cancelled 70,000,000 of its common shares that had been issued to Hillwinds Ocean Energy.

On January 5, 2017 Iconic Holdings converted \$6,585 of convertible debt into 65,850,000 shares of the Company's common stock.

Going Concern

We have not attained profitable operations and are dependent upon obtaining financing to pursue any extensive acquisitions and activities. For these reasons, our auditors stated in their report on our audited consolidated financial statements that they have substantial doubt that we will be able to continue as a going concern without further financing.

Off-Balance Sheet Arrangements

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

Future Financings

We will continue to rely on equity sales of our preferred shares in order to continue to fund our business operations. Issuances of additional shares will result in dilution to existing stockholders.

There is no assurance that we will achieve any additional sales of the equity securities or arrange for debt or other financing to fund our operations and other activities.

Critical Accounting Policies

Our consolidated financial statements and accompanying notes have been prepared in accordance with United States generally accepted accounting principles applied on a consistent basis. The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting periods.

We regularly evaluate the accounting policies and estimates that we use to prepare our consolidated financial statements. A complete summary of these policies is included in the notes to our consolidated financial statements. In general, management's estimates are based on historical experience, on information from third party professionals, and on various other assumptions that are believed to be reasonable under the facts and circumstances. Actual results could differ from those estimates made by management.

Recently Issued Accounting Pronouncements

We have implemented all new accounting pronouncements that are in effect. These pronouncements did not have any material impact on the financial statements unless otherwise disclosed, and we do not believe that there are any other new accounting pronouncements that have been issued that might have a material impact on its financial position or results of operations.

ITEM 7A. QUANTITATIVE AND QUALITATIVE DISCLOSURES ABOUT MARKET RISK.

We are a smaller reporting company as defined by Rule 12b-2 of the Exchange Act and are not required to provide the information under this item.

ITEM 8. FINANCIAL STATEMENTS AND SUPPLEMENTARY DATA

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Consolidated Statement of Operations for the years ended December 31, 2016 and December 31, 2015	17
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REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

The Board of Directors and
Stockholders of Good Gaming, Inc.

I have audited the accompanying balance sheet of Good Gaming, Inc. (the "Company") as of December 31, 2016, and the related statements of operations, stockholders' equity (deficit), and cash flows for year then ended. These financial statements are the responsibility of the Company's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with standards of the Public Company Accounting Oversight Board (United States). Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The Company is not required to have, nor was I engaged to perform, an audit of its internal control over financial reporting. My audit included consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control over financial reporting. Accordingly, I express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Good Gaming, Inc. as of December 31, 2016, and the results of its operations and its cash flows for the year ended December 31, 2016 in conformity with accounting principles generally accepted in the United States of America.

As discussed in Note 1 to the financial statements, the Company's net loss, working capital deficiency and accumulated deficit raise substantial doubt about its ability to continue as a going concern. Management's plans are also described in Note 1. The financial statements do not include adjustments that might result from the outcome of this uncertain.

/s/ Boyle CPA, LLC

April 17, 2017
Bayville, NJ

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REPORT OF INDEPENDENT PUBLIC ACCOUNTING FIRM

**To: The Board of Directors
HDS International Corp**

We have audited the accompanying balance sheet of HDS International Corp. (the “Company”) as of December 31, 2015, and the related statement of loss, shareholders’ deficit, and cash flows for year ended December 31, 2015. These financial statements are the responsibility of the Company’s management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audits in accordance with standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. The Company is not required to have, nor were we engaged to perform, an audit of its internal control over financial reporting. Our audits included consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control over financial reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of HDS International Corp. as of December 31, 2015, and the results of its operations and their cash flows for the year ended December 31, 2015 in conformity with accounting principles generally accepted in the United States of America.

As discussed in Note 1 to the financial statements, the Company’s net loss of operating history and financial resources raise substantial doubt about its ability to continue as a going concern. The financial statements do not include adjustments that might result from the outcome of this uncertainty and if the Company is unable to generate significant revenue or secure financing, then the Company may be required to cease or curtail its operations immediately.

/s/ Enterprise CPAs, Ltd.

Enterprise CPAs, Ltd.
Chicago, IL

May 26, 2016

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Good Gaming, Inc.

(Formerly HDS International Corp)

Consolidated Balance Sheets

(Expressed in U. S. Dollars)

	December 31, 2016	December 31, 2015
ASSETS		
Current Assets		
Cash	\$ 47,900	\$ -
Loan to Pristec	10,500	-
Total Current Assets	58,400	-
Equipment, net	11,424	-
Other Assets		
Gaming Software, net of amortization	990,000	-
Total Other Assets	990,000	-
Total Assets	\$ 1,059,824	\$ -
LIABILITIES AND STOCKHOLDERS' DEFICIT		
Current Liabilities		
Accounts payable and accrued liabilities	\$ 117,658	\$ 96,141
Accounts payable and accrued liabilities - related party	-	6,670
Note Payable to Related Party - Assist Wireless	75,000	-
Convertible debentures, net of unamortized discount of \$0 and \$36,088, respectively	56,585	83,300
Derivative liability	228,605	453,741
Total Current Liabilities	477,848	639,852
Convertible debentures, long-term	150,000	50,000
Note Payable Computers	13,440	-
	163,440	50,000
Total Liabilities	641,288	689,852
Stockholders' Equity (Deficit)		
Class A Preferred Stock		
Authorized: 249,999,000 preferred shares, with a par value of \$0.001 per share Issued and outstanding: 7,500,000 shares	7,500	7,500
Class B Preferred Stock		
Authorized: 200,000,000 preferred shares, with a par value of \$0.001 per share Issued and outstanding: 161,528,779 and 15,839,300 shares, respectively	161,529	15,839
Class C Preferred Stock		
Authorized: 1,000 preferred shares, with a par value of \$0.001 per share Issued and outstanding: 1,000 and 0 shares, respectively	1	-
Common Stock		
Authorized: 2,000,000,000 common shares, with a par value of \$0.001 per share Issued and outstanding: 1,999,990,000 and 1,995,290,000 shares, respectively	1,999,990	1,995,290
Additional paid-in capital	1,758,889	309,592
Accumulated deficit	(3,509,373)	(3,018,073)
Total Stockholders' equity (deficit)	418,536	(689,852)
Total liabilities and stockholders' deficit	\$ 1,059,824	\$ -

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

Good Gaming, Inc.
(Formerly HDS International Corp)
Consolidated Statements of Operations
(Expressed in U. S. Dollars)

	For the Year Ended December 31,	
	2016	2015
Revenues	\$ 2,000	\$ -
Operating Expenses		
Prizes	57,790	-
Depreciation and Amortization	212,016	-
Consulting fees	95,090	98,694
General and administrative	309,870	97,925
Professional fees	1,500	43,800
Total Operating Expenses	676,266	240,419
Net Loss Before Other Expenses	(674,266)	(240,419)
Other Income(Expenses)		
Interest expense	(100,470)	(37,159)
Debt forgiveness	58,300	-
Gain on Change in fair value of derivative liability	225,136	(429,954)
Total Other Expenses	182,966	(467,113)
Net Loss	\$ (491,300)	\$ (707,532)
Net Loss Per Share, Basic and Diluted	\$ -	\$ -
Weighted Average Shares Outstanding	1,976,803,836	1,549,334,532

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

Good Gaming, Inc.
Consolidated Statements of Operations
(Expressed in U. S. Dollars)

	For the Year Ended December 31,	
	2016	2015
Operating Activities		
Net Loss	\$ (491,300)	\$ (707,532)
Adjustment to reconcile net loss to net cash used in operating activities		
Accretion of debt discount	100,000	15,052
Depreciation	2,016	-
Amortization of software	210,000	-
Amortization of deferred financing costs	-	1,020
Debt Forgiveness	(58,300)	-
Gain on change in fair value of derivative liability	(225,136)	429,954
Stock based compensation	29,092	-
Changes in operating asstes and liabilities		
Accounts payable and accrued liabilities	133,573	90,276
Accounts payable and accrued liabilities-related parties	(6,670)	37,857
Loan to Pristec	(10,500)	-
Net Cash Provided by (Used in) Operating Activities	(317,225)	(133,373)
Investing activities		
Purchase of Equipment	(13,440)	-
Net Cash Provided by (Used in) Investing Activities	(13,440)	-
Financing activities		
Proceeds from convertible debenture, net of financing costs	166,700	133,300
Proceeds from purchase of Good Gaming	1,723	-
Proceeds from equipment loan	13,440	-
Proceeds from priate placement	196,702	-
Net Cash Provided by (Used in) Financing activities	378,565	133,300
Change in Cash	47,900	(73)
Cash, Beginning of Period	-	73
Cash, End of period	\$ 47,900	\$ -
Non-cash investing andd financing activities		
Common shares issued for conversion of debt	\$ 73,894	\$ 1,436,534
Debt Discount due to beneficial conversion feature	\$ 100,000	\$ 186,397
Shares issued for acquisition of Software	\$ 1,200,000	\$ -

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

**Good
Gaming,
Inc.**

Consolidated Statement s of
Stockholders' Deficit
(Expressed in
U. S. Dollars)

	Preferred Stock						Common Stock		Additional Paid-in Capital	Accumulated Deficit	Total
	Class A		Class B		Class C		Shares	Amount			
	Shares	Amount	Shares	Amount	Shares	Amount					
Balance, December 31, 2014	7,500,000	\$ 7,500	-	\$ -	-	\$ -	571,564,504	\$ 571,564	\$ 296,785	\$ (2,310,541)	\$ (1,434,692)
Common shares issued for conversion of debt	-	-	-	-	-	-	1,845,725,496	1,845,726	(409,192)	-	1,436,534
Shares Cancelled	-	-	-	-	-	-	(422,000,000)	(422,000)	422,000	-	-
Preferred shares issued	-	-	15,839,300	15,839	-	-	-	-	-	-	15,839
Net loss for the year	-	-	-	-	-	-	-	-	-	(707,532)	(707,532)
Balance December 31, 2015	7,500,000	7,500	15,839,300	15,839	-	-	1,995,290,000	1,995,290	309,593	(3,018,073)	(689,851)
Shares issued for acquisition of Good Gaming Software	-	-	86,650,000	86,650	-	-	-	-	1,113,350	-	1,200,000
Shares issued in private placement	-	-	47,500,000	47,500	-	-	-	-	149,200	-	196,700
Shares issued for services	-	-	2,859,573	2,860	-	-	-	-	26,232	-	29,092
Shares issued to settle debt	-	-	7,529,906	7,530	-	-	-	-	47,949	-	55,479
Issue Class C preferred stock	-	-	-	-	1,000	1	-	-	-	-	1
Conversion of common stock	-	-	1,150,000	1,150	-	-	(179,450,000)	(179,450)	178,300	-	-
Conversion of convertible debt	-	-	-	-	-	-	184,150,000	184,150	(165,735)	-	18,415
Beneficial Conversion Feature	-	-	-	-	-	-	-	-	100,000	-	100,000
Net loss for the year	-	-	-	-	-	-	-	-	-	(491,300)	(491,300)

Balance December 31, 2015	<u>7,500,000</u>	<u>\$ 7,500</u>	<u>161,528,779</u>	<u>\$ 161,529</u>	<u>1,000</u>	<u>\$ 1</u>	<u>1,999,990,000</u>	<u>\$ 1,999,990</u>	<u>\$ 1,758,889</u>	<u>\$ (3,509,373)</u>	<u>\$ 418,536</u>
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The accompanying notes are an integral part of these consolidated financial statements

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Good Gaming, Inc.
(Formerly HDS International Corp.)

Notes to the Consolidated Financial Statements
(expressed in U.S. dollars)

1. Nature of Operations and Continuance of Business

HDS International Corp. (the "Company") was incorporated on November 3, 2008 under the laws of the State of Nevada. The Company is a leading tournament gaming platform and online destination targeting the over 205 million eSports players and participants worldwide that want to compete at the high school or college level. A substantial portion of the Company's activities has involved developing a business plan and establishing contacts and visibility in the marketplace.

On February 17, 2016, the Company acquired Good Gaming's assets including intellectual property, trademarks, software code, equipment and other from CMG Holdings Group, Inc. (OTCQB: CMGO).

Going Concern

These financial statements have been prepared on a going concern basis, which implies that the Company will continue to realize its assets and discharge its liabilities in the normal course of business. The Company has generated minimal revenues to date and has never paid any dividends and is unlikely to pay dividends or generate significant earnings in the immediate or foreseeable future. As of December 31, 2016, the Company had a working capital deficiency of \$419,448 and an accumulated deficit of \$3,509,373. The continuation of the Company as a going concern is dependent upon the continued financial support from its shareholders, the ability to raise equity or debt financing, and the attainment of profitable operations from the Company's future business. These factors raise substantial doubt regarding the Company's ability to continue as a going concern. These consolidated financial statements do not include any adjustments to the recoverability and classification of recorded asset amounts and classification of liabilities that might be necessary should the Company be unable to continue as a going concern.

2. Summary of Significant Accounting Policies

a) Basis of Presentation and Principles of Consolidation

The consolidated financial statements for the periods ending December 31, 2016 and 2015 include the accounts of the Company, and Siren GPS, the Company's wholly owned subsidiary, effective June 11, 2012. All intercompany transactions and balances have been eliminated on consolidation.

b) These financial statements and related notes are presented in accordance with accounting principles generally accepted in the United States, and are expressed in US dollars. The Company's fiscal year-end is December 31.

(c) Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles 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 revenues and expenses during the reporting period. The Company regularly evaluates estimates and assumptions related to the fair values of convertible debentures, derivative liability, stock-based compensation, and deferred income tax asset valuation allowances. The Company bases its estimates and assumptions on current facts, historical experience and various other factors that it believes to be reasonable under the circumstances, the results of which form the basis for making judgments about the carrying values of assets and liabilities and the accrual of costs and expenses that are not readily apparent from other sources. The actual results experienced by the Company may differ materially and adversely from the Company's estimates. To the extent there are material differences between the estimates and the actual results, future results of operations will be affected.

(d) Cash and Cash Equivalents

The Company considers all highly liquid instruments with maturity of three months or less at the time of issuance to be cash equivalents. As of December 31, 2016 and 2015, the Company had cash of \$47,900.

(e) Intangible Assets

Intangible assets are carried at the purchased cost less accumulated amortization. Amortization is computed over the estimated useful lives of the respective assets, generally around five years.

Good Gaming, Inc.
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Notes to the Consolidated Financial Statements
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2. Summary of Significant Accounting Policies (continued)

(f) Impairment of Long-Lived Assets

Long-lived assets and certain identifiable intangible assets to be held and used are reviewed for impairment whenever events or changes in circumstance indicate that the carrying amount of such assets may not be recoverable. Determination of recoverability is based on an estimate of undiscounted future cash flows resulting from the use of the asset and its eventual disposition. Measurement of an impairment loss for long-lived assets and certain identifiable intangible assets that management expects to hold and use is based on the fair value of the asset. Long-lived assets and certain identifiable intangible assets to be disposed of are reported at the lower of carrying amount or fair value less costs to sell.

(g) Beneficial Conversion Features

From time to time, the Company may issue convertible notes that may contain an imbedded beneficial conversion feature. A beneficial conversion feature exists on the date a convertible note is issued when the fair value of the underlying common stock to which the note is convertible into is in excess of the remaining unallocated proceeds of the note after first considering the allocation of a portion of the note proceeds to the fair value of the warrants, if related warrants have been granted. The intrinsic value of the beneficial conversion feature is recorded as a debt discount with a corresponding amount to additional paid in capital. The debt discount is amortized to interest expense over the life of the note using the effective interest method.

(h) Derivative Liability

From time to time, the Company may issue equity instruments that may contain an embedded derivative instrument which may result in a derivative liability. A derivative liability exists on the date the equity instrument is issued when there is a contingent exercise provision. The derivative liability is recorded at its fair value calculated by using an option pricing model such as a multi-nominal lattice model. The fair value of the derivative liability is then calculated on each balance sheet date with the corresponding gains and losses recorded in the consolidated statement of operations.

(i) Basic and Diluted Net Loss Per Share

The Company computes net loss per share in accordance with ASC 260, *Earnings Per Share*, which requires presentation of both basic and diluted earnings per share (EPS) on the face of the income statement. Basic EPS is computed by dividing net loss available to common shareholders (numerator) by the weighted average number of shares outstanding (denominator) during the period. Diluted EPS gives effect to all dilutive potential common shares outstanding during the period using the treasury stock method and convertible preferred stock using the if-converted method. In computing Diluted EPS, the average stock price for the period is used in determining the number of shares assumed to be purchased from the exercise of stock options or warrants. Diluted EPS excludes all dilutive potential shares if their effect is anti-dilutive. At December 31, 2015, the Company had 90,000,000 (2014 – 1,572,180,000) potentially dilutive shares from outstanding convertible debentures.

(j) Income Taxes

Potential benefits of income tax losses are not recognized in the accounts until realization is more likely than not. The Company has adopted ASC 740, *Income Taxes*, as of its inception. Pursuant to ASC 740, the Company is required to compute tax asset benefits for net operating losses carried forward. The potential benefits of net operating losses have not been recognized in these financial statements because the Company cannot be assured it is more likely than not it will utilize the net operating losses carried forward in future years.

(k) Comprehensive Loss

ASC 220, *Comprehensive Income*, establishes standards for the reporting and display of comprehensive loss and its components in the financial statements. As at December 31, 2016 and 2015, the Company has no items that represent comprehensive loss and, therefore, has not included a schedule of comprehensive loss in the financial statements.

(l) Financial Instruments

ASC 820, *Fair Value Measurements* and ASC 825, *Financial Instruments*, requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. It establishes a fair value hierarchy based on the level of independent, objective evidence surrounding the inputs used to measure fair value. A financial instrument's categorization within the fair value hierarchy is based upon the lowest level of input that is significant to the fair value measurement. It prioritizes the inputs into three levels that may be used to measure fair value:

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2. Summary of Significant Accounting Policies (continued)

l) Financial Instruments (continued)

Level 1

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

Level 2

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

Level 3

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

Assets and liabilities measured at fair value on a recurring basis were presented on the Company's balance sheet as at December 31, 2015 and 2014 as follows:

	Balance, December 31, 2015	Conversions	Changes in Fair Values	Balance, December 31, 2016
Derivative Liability	\$ 453,741	\$ 18,415	\$ (243,551)	\$ 228,605

The carrying values of all of our other financial instruments, which include accounts payable and accrued liabilities, and amounts due to related parties approximate their current fair values because of their nature and respective maturity dates or durations.

m) Equipment

Equipment consists of computer equipment and is stated at cost, less accumulated depreciation. Equipment is depreciated using the straight-line method over the estimated useful lives of 5 years.

n) Recent Accounting Pronouncements

The Company has limited operations and is considered to be in the development stage. During the year ended December 31, 2015, the Company has elected to early adopt Accounting Standards Update No. 2014-10, *Development Stage Entities (Topic 915): Elimination of Certain Financial Reporting Requirements*. The adoption of this ASU allows the Company to remove the inception to date information and all references to development stage.

The Company has implemented all new accounting pronouncements that are in effect. These pronouncements did not have any material impact on the financial statements unless otherwise disclosed, and the Company does not believe that there are any other new accounting pronouncements that have been issued that might have a material impact on its financial position or results of operations.

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3. Debt

Convertible Debentures

- a. On April 15, 2015, the Company entered into a \$100,000 convertible debenture with a non-related party. During the quarter ended June 30, 2015 The Company received the first \$50,000 payment. The remaining \$50,000 payment will be made at the request of the borrower. No additional payments have been made as of March 31, 2016. Under the terms of the debenture, the amount is unsecured, bears interest at 10% per annum, and is due on October 16, 2016. The note is convertible into shares of common stock any time after the maturity date at a conversion rate of 50% of the average of the five lowest closing bid prices of the Company's common stock for the thirty trading days ending one trading day prior to the date the conversion notice is sent by the holder to the Company. For the year ended December 31, 2016, the Company recorded accrued interest of \$2,520 (December, 31, 2015 \$3,894), which has been included in accounts payable and accrued liabilities. The lender has agreed to sell this investment to the Company or to an investor of the Company's choosing at face value plus interest.
- b. On April 1, 2015, we entered into a transaction with Iconic Holdings, LLC (the "Purchaser"), whereby Iconic Holdings agreed to provide up to \$600,000 through a structured convertible promissory note (the "Note"), with funds to be received in tranches. The note bears interest of 10% and is due April 1, 2016. The initial proceeds of \$40,000 was received on April 9, 2015, with \$30,000 remitted and delivered to us, \$4,000 retained by the Purchaser as an original issue discount, and \$6,000 retained by the Purchaser for legal expenses. On February 17, 2016 as part of a settlement between the lender and the Company, the note along with a remaining balance of \$8,300 from former JABRO-Asher notes were restructured to a principle amount of \$25,000 with a due date of June 18, 2017 and an interest rate of 0%. The lender is subject to strict lock-up and leak-out provisions. Additionally, as part of the February 2016 settlement with the lender, the lender funded \$100,000 new debentures due August 2018 bearing 0% interest and convertible at \$0.0001 per share, with the lender subject to strict lock-up and leak-out provisions. The Company has negotiated the lock-up of these debentures from conversion into common stock for a period of one-year commencing June 10, 2016. The Company recognized a \$100,000 beneficial conversion feature on this debenture which was accreted to interest expense in 2016.
- c) As part of the asset purchase agreement between HDS International Corp. and CMG Holdings Group, Inc., SirenGPS was issued a \$60,000 0% interest convertible debenture that matures in August 2018. The debentures are convertible into common stock at a 20% discount to the 20-day moving average of the Company's common stock after a period of seven months. The debt is subject to strict lock-up and leak-out provisions. SirenGPS has agreed to sell this security to the Company or to an investor of the Company's choosing at face value.
- d) On or around April 7, 2016, Silver Linings Management, LLC funded the Company \$13,439.50 in the form of convertible debentures secured by certain high-powered gaming machines purchased from XIDAX. The note bears interest at a rate of 10% per annum payable in cash or kind at the option of the Company, mature April 1, 2018, and are convertible into Series B Preferred shares at the option of the holder at any time.
- e) The Company advanced \$10,500 to a company during 2016. This amount was repaid subsequent to December 31, 2016.

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Notes to the Consolidated Financial Statements
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4. Derivative Liabilities

The following inputs and assumptions were used to value the convertible debentures outstanding during the years ended December 31, 2016 and December 31, 2015:

The projected annual volatility for each valuation period was based on the historic volatility of the Company of 172% and 170% at December 31, 2016 and 2015, respectively.

An event of default would occur 0% of the time, increasing to 1.0% per month to a maximum of 5%.

A summary of the activity of the derivative liability is shown below:

Balance, December, 2014	\$ 70,290
Adjustment for conversion	(64,767)
Mark to market adjustment	448,218
Balance, December 31, 2015	<u>453,741</u>
Adjustment for conversion	18,415
Mark to market adjustment	(243,551)
Balance, December 31, 2016	<u>\$ 228,605</u>

5. Common Stock

Share Transactions for the Year Ended December 31, 2015:

- a) On March 5, 2015, the Company issued 200,000,000 common shares with a par value of \$200,000 pursuant to a license agreement with a third party to acquire the rights to technologies related to emergency management and communications. As the transaction resulted in a change of control, the par value of the license was allocated to additional paid-in capital. As a result of the completion of the transaction, SirenGPS and Paul Rauner are deemed related parties.
- b) On March 5, 2015, the Company issued 106,050,000 common shares with a fair value of \$21,210 for the settlement of accounts payable of \$733,500 owing to consultants resulting in a gain on settlement of debt of \$712,290. As the transaction was pursuant to the agreement which resulted in a change of control, the gain has been recorded to additional paid-in capital.
- c) On March 5, 2015, the Company issued 342,150,496 common shares with a fair value of \$68,430 for the settlement of \$300,000 of principal and \$107,479 of accrued interest owing to a company controlled by the former President and CEO of the Company. The transaction resulted in a gain on settlement of debt of \$339,049 which was recorded against additional paid-in capital. Refer to Note 7 (a).
- d) On March 5, 2015, the Company issued 74,235,000 common shares with a fair value of \$14,847 for the settlement of \$215,225 owing to the former President and CEO and companies under his control. The transaction resulted in a gain on settlement of debt of \$200,378 which was recorded against additional paid-in capital. Refer to Notes 7 and 8.
- e) During the period ended March 31, 2015, the Company issued 454,000,000 common shares for the conversion of \$20,040 of principal and \$2,660 of accrued interest of the July 15, 2013 convertible debenture. As the conversions were within the terms of the agreement, no additional gain or loss was recognized as a result of the conversion.
- f) During the period ended March 31, 2015, the Company issued 174,000,000 common shares for the conversion of \$8,700 of principal of the October 4, 2013 convertible debenture. As the conversions were within the terms of the agreement, no additional gain or loss was recognized as a result of the conversion.
- g) During the period ended June 30, 2015 the Company issued 298,912,445 common shares for the conversion of \$25,505 of Principal and interest of the February convertible debenture. As the conversions were within the terms of the agreement, no additional gain or loss was recognized as a result of the conversion.
- h) On April 3, 2015, SirenGPS, Inc., and Hillwinds Ocean Energy, LLC, agreed to convert 200,000,000 shares of common stock, and 222,000,000 shares of common stock owned by them into 1,050,000 shares of Class B Preferred Stock, and 1,165,000 shares of Class B Preferred Stock, respectively, in order to facilitate the closing of the other transactions herein described.

All were converted within the original terms, so no gains (losses) were recorded.

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5. Common Stock (continued)

Share Transactions for the Year Ended December 31, 2016:

- a)) On August 16, 2016, the Company exchanged 1.15MM Series B Preferred Shares with an investor for 179,450,000 common shares which were retired into treasury. These common shares were pledged to Iconic Holdings, LLC contractually as collateral against a \$25,000 convertible debenture that was restructured in February 2016. By agreement, the lender converted a portion of this note into common shares eliminating debt from the Company's balance sheet. The Company has agreed to deliver an additional 70,050,000 common shares to the lender by year-end 2016, which will eliminate the debenture in its entirety. Iconic Holdings has agreed to lock-up a \$100,000 convertible debenture for a period of one-year effective June 10, 2016, subject to strict covenants that will protect common shareholders from significant dilution. The net effect of this Agreement is that the common share float of the Company has not been increased and that shareholders will not be negatively impacted by a common stock increase and additional dilution.
- b) On August 31, 2016 Iconic Holdings converted \$6,250 of convertible debt into 62,250,000 shares of the Company's common stock
- c) On October 5, 2016 Iconic Holdings converted \$6,250 of convertible debt into 62,250,000 shares of the Company's common stock.
- d) On October 11, 2016 Iconic Holdings converted \$5,915 of convertible debt into 59,150,000 shares of the Company's common stock.

All were converted within the original terms, so no gains (losses) were recorded.

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6. Preferred Stock

Our Articles of Incorporation authorize us to issue up to 450,000,000 shares of preferred stock, \$0.001 par value. Of the 450,000,000 authorized shares of preferred stock, the total number of shares of Class A Preferred Shares the Corporation shall have the authority to issue is Two-Hundred -Forty-Nine Million-Nine-Hundred-Ninety-Nine Thousand (249,999,000), with a stated par value of \$0.001 per share, the total number of shares of Class B Preferred Shares the Corporation shall have the authority to issue is Two-Hundred-Million (200,000,000), with a stated par value of \$0.001 per share and the total number of shares of Class C Preferred Shares the Corporation shall have the authority to issue is One Thousand (1,000,000), with a stated par value of \$0.001 per share,. Our Board of Directors is authorized, without further action by the shareholders, to issue shares of preferred stock and to fix the designations, number, rights, preferences, privileges and restrictions thereof, including dividend rights, conversion rights, voting rights, terms of redemption, liquidation preferences and sinking fund terms. We believe that the Board of Directors' power to set the terms of, and our ability to issue, preferred stock will provide flexibility in connection with possible financing or acquisition transactions in the future. The issuance of preferred stock, however, could adversely affect the voting power of holders of common stock and decrease the amount of any liquidation distribution to such holders. The presence of outstanding preferred stock could also have the effect of delaying, deterring or preventing a change in control of our company.

As of December 31, 2016, we had 7,500,000 shares of our Class A preferred stock issued and outstanding. As of December 31, 2016, we had 161,528,779 shares of Class B preferred stock issued and outstanding. As of December 31, 2016, we had 1,000 shares of Class C Preferred Stock issued and outstanding.

The 7,500,000 issued and outstanding shares of Class A Preferred Stock are convertible into shares of common stock at a rate of 20 common shares for each one Class A Preferred Share. The 15,839,800 issued and outstanding shares of Class B Preferred Stock are convertible into shares of common stock at a rate of 200 common shares for each one Class B Preferred Share. If all of our Class A Preferred Stock and Class B Preferred Stock was converted into shares of common stock, the number of issued and outstanding shares of our common stock will increase by 3,317,960,000 shares.

7. Related Party Transactions

- a) At December 31, 2016, the Company owes \$0 (December 31, 2015 – \$570) to the President and CEO of the Company for reimbursement of expenses which has been included in account payable and accrued liabilities – related parties. The amount owing is unsecured, non-interest bearing, and due on demand.
- b) At December 31, 2016, the Company owes \$0 (December 31, 2015 – \$6,100) to the President and CEO of the Company for reimbursement of expenses which has been included in account payable and accrued liabilities – related parties. The amount owing is unsecured, non-interest bearing, and due on demand.
- c) At December 31, 2016, the Company owes \$75,000 to a Company controlled by a Director. The advance is unsecured, non-interest bearing and due on demand.

8. Commitments

- a) On October 12, 2011, the Company entered into a verbal consulting agreement with a non-related party whereby the Company will pay a monthly consulting fee for services provided in the amounts of \$3,000. The agreement is for a one month term automatically renewing in each successive month unless earlier terminated. On July 18, 2012, the Board of Directors reviewed the consulting agreement and authorized an increase to the monthly consulting fee from \$3,000 to \$3,750 per month beginning July 2012. On October 1, 2012, the Board of Directors reviewed the consulting agreement and adjusted the consulting fee from \$3,750 to \$3,000 per month beginning October 2012. On April 8, 2014, The Board of Directors reviewed the consulting agreement and adjusted the consulting fee from \$3,000 to \$500 per month effective January 1, 2014. All these related party amounts and commitments have since been settled for cash or stock. This commitment was settled in stock and/or cash as part of the SirenGPS change of control in 2015.

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9. Income Taxes

The Company has a net operating loss carried forward of \$3,509,374 available to offset taxable income in future years which commence expiring in fiscal 2030.

The income tax benefit has been computed by applying the weighted average income tax rates of Canada (federal and provincial statutory rates) and of the United States (federal and state rates) of 27% and 27%, respectively, to the net loss before income taxes calculated for each jurisdiction. The tax effect of the significant temporary differences, which comprise future tax assets and liabilities, are as follows:

	2016	2015
Income tax recovery at statutory rate	\$ 171,955	\$ 195,612
Valuation allowance change	(171,955)	(195,612)
Provision for income taxes	<u>\$ -</u>	<u>\$ -</u>

The significant components of deferred income tax assets and liabilities at December 31, 2016 and 2015 are as follows:

	2016	2015
Income tax recovery at statutory rate	\$ 491,300	\$ 824,952
Valuation allowance change	(491,300)	(824,952)
Provision for income taxes	<u>\$ -</u>	<u>\$ -</u>

Due to the change in ownership provisions of the Tax Reform Act of 1986, net operating loss carry forwards for Federal income tax reporting purposes are subject to annual limitations. When a change in ownership occurs, net operating loss carry forwards may be limited.

10. Acquisition of Good Gaming, Inc. Assets.

On February 17, 2016, the Company acquired Good Gaming's assets including intellectual property, trademarks, software code, equipment and other from CMG Holdings Group, Inc. The Company received the fair value of the assets acquired of \$1,200,000. These assets are being amortized over the estimated useful life of 5 years. The following summarizes the activity:

	December 31, 2016	December 31, 2015
Gaming Software	\$ 1,200,000	\$ -
Accumulated Amortization	(210,000)	-
	<u>\$ 990,000</u>	<u>\$ -</u>

11. Subsequent Events

On January 05, 2017 Iconic Holdings converted \$6,585 of convertible debt into 65,850,000 shares of the Company's common stock.

Subsequent to December 31, 2016, we raised \$235,000 in a note from an affiliate of our outside Director, David Dorwart, who is the primary shareholder of ViaOne Managed Services. The note has the option to convert into a raise of over \$200,000.00 under the same terms of said investment.

On January 4, 2017, the Company cancelled 70,000,000 of its common stock that had been issued to Hillwinds Ocean Energy.

On February 17, 2017, the Board of Directors of the Company approved a reverse split of its' common and preferred shares on a 1 for 1,000 basis, an amendment of Articles of Incorporation decreasing authorized common shares from 2,000,000,000 to 100,000,000 and decreasing authorized preferred shares from 450,000,000 to 2,250,000. The effectiveness of these actions is pending FINRA approval.

ITEM 9. CHANGES IN AND DISAGREEMENTS WITH ACCOUNTANTS ON ACCOUNTING AND FINANCIAL DISCLOSURE.

None.

ITEM 9A. CONTROLS AND PROCEDURES.***Disclosure Controls and Procedures***

We maintain disclosure controls and procedures, as defined in Rule 13a-15(e) promulgated under the Securities Exchange Act of 1934 (the "Exchange Act"), that are designed to ensure that information required to be disclosed by us in the reports that we file or submit under the Exchange Act is recorded, processed, summarized and reported within the time periods specified in the Securities and Exchange Commission's rules and forms and that such information is accumulated and communicated to our management, including our Chief Executive Officer and Chief Financial Officer, as appropriate to allow timely decisions regarding required disclosure.

We carried out an evaluation, under the supervision and with the participation of our management, including our Chief Executive Officer and Chief Financial Officer, of the effectiveness of the design and operation of our disclosure controls and procedures as of December 31, 2015. Based on the evaluation of these disclosure controls and procedures, and in light of the material weaknesses found in our internal controls over financial reporting, our Chief Executive Officer and Chief Financial Officer concluded that our disclosure controls and procedures were not effective.

Management's Report on Internal Control Over Financial Reporting

Management is responsible for establishing and maintaining adequate internal control over financial reporting, as defined in Exchange Act Rule 13a-15(f). The Company's internal control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with accounting principles generally accepted in the United States of America.

Because of its inherent limitations, internal control over financial reporting may not prevent or detect misstatements. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Under the supervision and with the participation of management, including the Chief Executive Officer and Chief Financial Officer, the Company conducted an evaluation of the effectiveness of the Company's internal control over financial reporting as of December 31, 2015 using the criteria established in "*Internal Control - Integrated Framework*" issued by the Committee of Sponsoring Organizations of the Treadway Commission ("COSO").

A material weakness is a deficiency, or combination of deficiencies, in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the Company's annual or interim financial statements will not be prevented or detected on a timely basis. In its assessment of the effectiveness of internal control over financial reporting as of December 31, 2016, the Company determined that there were control deficiencies that constituted material weaknesses, as described below.

1. *We do not have an Audit Committee* – While not being legally obligated to have an audit committee, it is the management's view that such a committee, including a financial expert member, is an utmost important entity level control over the Company's financial statement. Currently the Board of Directors acts in the capacity of the Audit Committee, and does not include a member that is considered to be independent of management to provide the necessary oversight over management's activities.
2. *We did not maintain appropriate cash controls* – As of December 31, 2016, we do not maintained sufficient internal controls over financial reporting for the cash process, including failure to segregate cash handling and accounting functions, and did not require dual signature on our bank accounts. Alternatively, the effects of poor cash controls were mitigated by the fact that we have limited transactions in our bank accounts.
3. *We did not implement appropriate information technology controls* – As at December 31, 2016, we retain copies of all financial data and material agreements; however there is no formal procedure or evidence of normal backup of our data or off-site storage of the data in the event of theft, misplacement, or loss due to unmitigated factors.
4. We have an inadequate number of personnel with requisite expertise in the key fuhave appropriate designed and operating entity level controls including risk assessment, information and communication; monitoring, and financial reporting.

Accordingly, we have concluded that these control deficiencies resulted in a reasonable possibility that a material misstatement of the annual or interim financial statements will not be prevented or detected on a timely basis by the company's internal controls.

As a result of the material weaknesses described above, did not maintain effective internal control over financial reporting as of December 31, 2015 based on criteria established in Internal Control—Integrated Framework issued by COSO.

Continuing Remediation Efforts to address deficiencies in Company's Internal Control over Financial Reporting

Once the Company is engaged in a business of merit and has sufficient personnel available, then our Board of Directors, in particular and in connection with the aforementioned deficiencies, will establish the following remediation measures:

1. Our Board of Directors will nominate an audit committee or a financial expert on our Board of Directors.
2. We will appoint additional personnel to assist with the preparation of our monthly financial reporting, including preparation of the monthly bank reconciliations.

Changes in Internal Control over Financial Reporting

During the quarter ended December 31, 2016, there has been no change in our internal control over financial reporting that has materially affected, or is reasonably likely to materially affect, the our internal control over financial reporting.

ITEM 9B. OTHER INFORMATION.DATA

None.

PART III

ITEM 10. DIRECTORS , EXECUTIVE OFFICERS AND CORPORATE GOVERNANCE.

Our directors serve until their successor is elected and qualified. Our officers are appointed by our board of directors. The following table provides the names, positions and ages of our directors and officers:

Name	Age	Position
Paul Rauner (resigned February 18, 2016)	47	President, Principal Executive Officer, Secretary, Treasurer, Principal Financial Officer, Principal Accounting Officer and sole Member of our Board of Directors
Vikram Grover (as of February 18, 2016)	47	President, Principal Executive Officer, Treasurer, Principal Financial Officer, Principal Accounting Officer and Member of our Board of Directors
Barbara Laken	62	Director, Secretary
David Dorwart	58	Director

We have no knowledge of any arrangements, including any pledge by any person of our securities, the operation of which may at a subsequent date result in a change in our control. We are not, to the best of our knowledge, directly or indirectly owned or controlled by another corporation or foreign government.

Set forth below is a brief description of the background and business experience of Paul Rauner, our sole officer and director.

Paul Rauner

Paul Rauner was our sole officer and director from March 9, 2015 to February 18, 2016. He is the controlling shareholder of SirenGPS, a privately-held emergency management technology company. Following the execution of the Strategic Expansion Agreement, SirenGPS became our controlling shareholder, making Mr. Rauner a controlling shareholder of the Company. Mr. Rauner served as Chief Executive Officer and Chairman of SirenGPS from January 2012 to January 2015, and currently serves as Executive Director and Chairman of SirenGPS. Mr. Rauner is also Chief Operating Officer of Gremln, Inc., which provides social media compliance to companies in the financial sector. Mr. Rauner is an adjunct professor at the Boston University School of Medicine Healthcare Emergency Management Masters Degree Program (BU HEM), a terminal masters degree program that trains professionals to serve as emergency management professionals at the enterprise level in the public and private sectors. Mr. Rauner received a B.A. in Philosophy from Calvin College in 1992 and a Juris Doctor with distinction from the University of Iowa College of Law in 1997. Mr. Rauner previously served in a variety of capacities providing risk management consulting and insurance placement services, including as President of Rauner Risk Services, Inc. from 2005 to 2013; General Counsel to the NASDAQ Insurance Agency, a subsidiary of the NASDAQ Stock Market from 2003 to 2005; and Assistant Director, Legal at AON Corporation from 2001 to 2003. Based on the foregoing, we determined that Mr. Rauner was duly qualified to serve as the sole member of our Board of Directors.

Vikram Grover

Vikram Grover has over twenty-years track record as a leading thought provider and research analyst in the financial markets covering the emerging communications provider and technology sectors. Since February 18, 2016, he is the CEO of Good Gaming, Inc., acquired by the Company in at that time. He is also a consultant under the DBA “IX Advisors”. IXA is a management consulting and corporate strategy provider to emerging growth companies in the communications, Internet and digital media markets, leveraging a diverse network of C-level executives, sales and distribution channels, technology providers, and investors. From November 2006 to July 2015, he was Senior Managing Director Investment Banking, for Source Capital Group, focusing on emerging growth companies particularly in the telecom, Internet and digital media sectors. Previous to that, he was Managing Director, Investment Banking at MCF Corp., and Senior VP, Equity Research at Thomas Weisel Partners coverage of emerging communications providers and Internet infrastructure companies. From 2003 to 2005, he was a Principal, Equity Research at Needham & Co. From 1998 to 2005, he served as Director of Research at Kaufman Bros., LP a TMT boutique investment banking firm, and from 1995 to 1998, he served as a Research Analyst at Sterne Agee. Mr. Grover received his M.S. in Management from Georgia Institute of Technology with a focus in investment banking and finance, and his B.A. in Marketing from the University of California, San Diego, majoring in Marketing and Communications, with minors in Calculus and Latin.

Barbara Laken

Barbara Laken is a successful licensed real estate broker since 1997, Barbara has been buying and selling real estate since moving to Chicago from the New York area. She has developed a soon to be released website called “Location Ovation,” designed to give residents a platform to promote the unique features that define their communities via continuous, real time posts. She graduated from Long Island University with a B.S. in Elementary Education.

David Dorwart

David Dorwart from January 2011 to the present, is the Chairman of the Board of Assist Wireless, a company based in Fort Worth, Texas that is leading provider of lifeline phone service for individuals and families who qualify for government assistance. They are one of the fastest growing wireless providers in the telecommunications industry targeting the unbanked/under-banked and credit-challenged consumer demographic. In addition, Mr. Dorwart, since 2010, is the President and CEO of Acacia Energy, LLC. A provider of electric service to Customers in the Texas deregulated areas. We service both residential and small commercial business. He is also since 2010, the CEO of PayGo Distributors, LLC, a distribution company with over 100 Independent Sales Organizations under their management. PayGO focuses on distributing prepaid Electric, Home Phone and Wireless Services to residential Customers within the United States. Since 2009, he is the CEO of Britton & Associates, a full service Construction Consulting Firm. They specialize in the resolution of construction claims and construction disputes throughout the United States. From 1999 to 2009 He was the Founder, President & CEO of dPi Teleconnect/dPi Energy, LLC. He graduated from University of Delaware with a B.S. in Business.

Involvement in Certain Legal Proceedings

During the past ten years, Mr. Grover or Ms. Laken have not been the subjects of the following events:

1.A petition under the Federal bankruptcy laws or any state insolvency law was filed by or against, or a receiver, fiscal agent or similar officer was appointed by a court for the business or property of such person, or any partnership in which he was a general partner at or within two years before the time of such filing, or any corporation or business association of which he was an executive officer at or within two years before the time of such filing;

2. Convicted in a criminal proceeding or is a named subject of a pending criminal proceeding (excluding traffic violations and other minor offenses);
 3. The subject of any order, judgment, or decree, not subsequently reversed, suspended or vacated, of any court of competent jurisdiction, permanently or temporarily enjoining him from, or otherwise limiting, the following activities:
 - i) Acting as a futures commission merchant, introducing broker, commodity trading advisor, commodity pool operator, floor broker, leverage transaction merchant, any other person regulated by the Commodity Futures Trading Commission, or an associated person of any of the foregoing, or as an investment adviser, underwriter, broker or dealer in securities, or as an affiliated person, director or employee of any investment company, bank, savings and loan association or insurance company, or engaging in or continuing any conduct or practice in connection with such activity;
 - ii) Engaging in any type of business practice; or
 - iii) Engaging in any activity in connection with the purchase or sale of any security or commodity or in connection with any violation of Federal or State securities laws or Federal commodities laws;
 4. The subject of any order, judgment or decree, not subsequently reversed, suspended or vacated, of any Federal or State authority barring, suspending or otherwise limiting for more than 60 days the right of such person to engage in any activity described in paragraph 3.i in the preceding paragraph or to be associated with persons engaged in any such activity;
 5. Was found by a court of competent jurisdiction in a civil action or by the Commission to have violated any Federal or State securities law, and the judgment in such civil action or finding by the Commission has not been subsequently reversed, suspended, or vacated;
 6. Was found by a court of competent jurisdiction in a civil action or by the Commodity Futures Trading Commission to have violated any Federal commodities law, and the judgment in such civil action or finding by the Commodity Futures Trading Commission has not been subsequently reversed, suspended or vacated;
 7. Was the subject of, or a party to, any Federal or State judicial or administrative order, judgment, decree, or finding, not subsequently reversed, suspended or vacated, relating to an alleged violation of:
 - i) Any Federal or State securities or commodities law or regulation; or
 - ii) Any law or regulation respecting financial institutions or insurance companies including, but not limited to, a temporary or permanent injunction, order of disgorgement or restitution, civil money penalty or temporary or permanent cease-and-desist order, or removal or prohibition order, or
 - iii) Any law or regulation prohibiting mail or wire fraud or fraud in connection with any business entity; or
 8. Was the subject of, or a party to, any sanction or order, not subsequently reversed, suspended or vacated, of any self-regulatory organization (as defined in Section 3(a)(26) of the Exchange Act (15 U.S.C. 78c(a)(26))), any registered entity (as defined in Section 1(a)(29) of the Commodity Exchange Act (7 U.S.C. 1(a)(29))), or any equivalent exchange, association, entity or organization that has disciplinary authority over its members or persons associated with a member.
-

Audit Committee Financial Expert

We do not have an audit committee financial expert. We do not have an audit committee financial expert because we believe the cost related to retaining a financial expert at this time is prohibitive. Further, because we are only beginning our commercial operations, at the present time, we believe the services of a financial expert are not warranted.

Audit Committee

We do not have a separately designated audit committee. Accordingly, our board of directors is deemed our audit committee as provided for under the Sarbanes-Oxley Act of 2002.

Code of Ethics

We have adopted a corporate code of ethics. We believe our code of ethics is reasonably designed to deter wrongdoing and promote honest and ethical conduct; provide full, fair, accurate, timely and understandable disclosure in public reports; comply with applicable laws; ensure prompt internal reporting of code violations; and provide accountability for adherence to the code. A copy of the code of ethics is filed as Exhibit 14.1 to our Form 10-K for the period ended December 31, 2015.

Disclosure Committee

We do not have a disclosure committee or disclosure committee charter. Our disclosure committee is effectively comprised of our directors, Mr. David Dorwart and Barbara Laken.

Section 16(a) of the Securities Exchange Act of 1934

Section 16(a) of the Securities Exchange Act of 1934 requires our executive officers and directors, and persons who beneficially own more than 10% of our equity securities, to file reports of ownership and changes in ownership with the Securities and Exchange Commission. Officers, directors and greater than 10% shareholders are required by SEC regulation to furnish the Company with copies of all Section 16(a) forms they file. Based on our review of the copies of such forms we received, we believe that during the fiscal year ended December 31, 2016, all such filing requirements applicable to our officers and directors were complied with. Mr. Rauner our current sole officer and director has not filed his Form 3 as of the date of this report. We expect him to file the same shortly.

Director Independence

We have one independent director, Mr. David Dorwart .

Family Relationships

There are no family relationships between any of the officers, directors, or consultants. Barbara Laken, one of our directors is the wife of the Chairman and CEO of CMG Holdings our majority and control shareholder.

Conflicts of Interest

Our officers and directors will devote time to projects that do not involve us.

ITEM EXECUTIVE COMPENSATION.

11.

The following table sets forth the compensation paid by us for the last two fiscal years ending December 31, 2016 for each of our officers. This information includes the dollar value of base salaries, bonus awards and number of stock options granted, and certain other compensation, if any. The compensation discussed addresses all compensation awarded to, earned by, or paid or named executive officers.

<i>Executive Officer Compensation Table</i>										
Name and Principal Position	Year	Salary (US\$)	Bonus (US\$)	Stock Awards (US\$)	Option Awards (US\$)	Non-Equity		Nonqualified Deferred Compensation Earnings (US\$)	All Other Compensation (US\$)	Total (US\$)
						Incentive Plan Compensation (US\$)				
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
Vikram Grover	2016	80,000	0	0	0	0	0	0	0 [1]	0
Barbara Laken	2016	0	0	0	0	0	0	0	0 [1]	0
Paul Rauner	2016	0	0	0	0	0	0	0	0 [1]	0
President/CEO/CFO	2015	0	0	0	0	0	0	0	0 [1]	0
Tassos Recachinas	2016	0	0	0	0	0	0	0	0	0
President/CEO/CFO (Resigned 3-9-2015)	2015	60,000	0	0	0	0	0	0	60,000 [1]	120,000

[1] Represents cash consideration in connection with consulting services.

We have not entered into any written employment agreements with any of our officers. We may enter into employment agreements in the future.

The compensation discussed herein addresses all compensation awarded to, earned by, or paid to our named executive officers.

There are no other stock option plans, retirement, pension, or profit sharing plans for the benefit of our officers and directors other than as described herein.

Compensation of Directors

The members of our board of directors are not compensated for their services as directors. The board has not implemented a plan to award options to any directors. There are no contractual arrangements with any member of the board of directors. We have no director's service contracts. The following table sets forth compensation paid to our directors from inception to our year end on December 31, 2016. Since that time, we have not paid any compensation to any director.

<i>Executive Officer Compensation Table</i>										
Name and Principal Position	Year	Salary (US\$)	Bonus (US\$)	Stock Awards (US\$)	Option Awards (US\$)	Non-Equity		Nonqualified Deferred Compensation Earnings (US\$)	All Other Compensation (US\$)	Total (US\$)
						Incentive Plan Compensation (US\$)				
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
Barbara Laken	2016	0	0	0	0	0	0	0	0 [1]	0
David Dorwart	2016	0	0	0	0	0	0	0	0 [1]	0
Paul Rauner	2016	0	0	0	0	0	0	0	0 [1]	0
President/CEO/CFO	2015	0	0	0	0	0	0	0	0 [1]	0
Tassos Recachinas	2016	0	0	0	0	0	0	0	0	0
President/CEO/CFO (Resigned 3-9-2015)	2015	0	0	0	0	0	0	0	0 [1]	0

We do not currently have any long-term incentive plans that provide compensation intended to serve as incentive for performance.

Indemnification

Under our Articles of Incorporation and Bylaws of the corporation, we may indemnify an officer or director who is made a party to any proceeding, including a lawsuit, because of his position, if he acted in good faith and in a manner he reasonably believed to be in our best interest. We may advance expenses incurred in defending a proceeding. To the extent that the officer or director is successful on the merits in a proceeding as to which he is to be indemnified, we must indemnify him against all expenses incurred, including attorney's fees. With respect to a derivative action, indemnity may be made only for expenses actually and reasonably incurred in defending the proceeding, and if the officer or director is judged liable, only by a court order. The indemnification is intended to be to the fullest extent permitted by the laws of the State of Nevada.

Regarding indemnification for liabilities arising under the Securities Act of 1933, which may be permitted to directors or officers under Nevada law, we are informed that, in the opinion of the Securities and Exchange Commission, indemnification is against public policy, as expressed in the Act and is, therefore, unenforceable.

ITEM 12. SECURITY OWNERSHIP OF CERTAIN BENEFICIAL OWNERS AND MANAGEMENT AND RELATED STOCKHOLDER MATTERS.

The following tables set forth the ownership, as of the date of this prospectus, of our common stock by each person known by us to be the beneficial owner of more than 5% of our outstanding common stock, our directors, and our executive officers and directors as a group. To the best of our knowledge, the persons named have sole voting and investment power with respect to such shares, except as otherwise noted. There are not any pending or anticipated arrangements that may cause a change in control.

The information presented below regarding beneficial ownership of our voting securities has been presented in accordance with the rules of the Securities and Exchange Commission and is not necessarily indicative of ownership for any other purpose. Under these rules, a person is deemed to be a "beneficial owner" of a security if that person has or shares the power to vote or direct the voting of the security or the power to dispose or direct the disposition of the security. A person is deemed to own beneficially any security as to which such person has the right to acquire sole or shared voting or investment power within 60 days through the conversion or exercise of any convertible security, warrant, option or other right. More than one person may be deemed to be a beneficial owner of the same securities. The percentage of beneficial ownership by any person as of a particular date is calculated by dividing the number of shares beneficially owned by such person, which includes the number of shares as to which such person has the right to acquire voting or investment power within 60 days, by the sum of the number of shares outstanding as of such date plus the number of shares as to which such person has the right to acquire voting or investment power within 60 days. Consequently, the denominator used for calculating such percentage may be different for each beneficial owner. Except as otherwise indicated below and under applicable community property laws, we believe that the beneficial owners of our common stock listed below have sole voting and investment power with respect to the shares shown.

SECURITY OWNERSHIP OF BENEFICIAL OWNERS :

Name and Address Beneficial Owner	Number of	Percentage	Number of Class A	Percentage	Number of Class B	Percentage
	Common Shares	of Ownership	Preferred Shares (1)(2)	of Ownership	Preferred Shares (1)(3)	of Ownership
CMG Holdings Group, Inc. - OTC CMGO (5)	0	0.00 %	0	0.00 %	100,000,000	61.72 %
2130N. Lincoln Park West, Suite 8N						

Chicago, IL 60614

SECURITY OWNERSHIP OF MANAGEMENT :

Name and Address Beneficial Owner	Number of Common Shares	Percentage of Ownership	Number of Class A Preferred Shares (1)(2)	Percentage of Ownership	Number of Class B Preferred Shares (1)(3)	Percentage of Ownership
	Paul Rauner 9272 Olive Boulevard St. Louis, MO 63132	0	0.00%	7,500,000(4)	100.00%	800,000
Vikram Grover 111 N 4th Avenue St. Charles, IL 60174	0	0.00%	0	0.00%	8,663,279	5.53%
Barbara Laken (5) 2130N. Lincoln Park West, Suite 8N Chicago, IL 60614	0	0.00%	0	0.00%	100,000,000	61.72%

David Dorwart	0	0.00%	0	0.00%	20,000,000	12.34%
11011 Brooklet Dr., Suite 220 Houston, TX 77099						
All officers and directors as a group	<u>0</u>	<u>0.00%</u>	<u>0</u>	<u>100.00%</u>	<u>1,659,073</u>	<u>80.00%</u>

[1] Our Articles of Incorporation authorize us to issue up to 450,000,000 shares of preferred stock, \$0.001 par value. Of the 450,000,000 authorized shares of preferred stock, the total number of shares of Class A Preferred Shares the Corporation shall have the authority to issue is Two-Hundred -Forty-Nine Million-Nine-Hundred-Ninety-Nine Thousand (249,999,000), with a stated par value of \$0.001 per share, the total number of shares of Class B Preferred Shares the Corporation shall have the authority to issue is Two-Hundered-Million (200,000,000), with a stated par value of \$0.001 per shareand the total number of shares of Class C Preferred Shares the Corporation shall have the authority to issue is One Thousand (1,000,000), with a stated par value of \$0.001 per share,, . Our Board of Directors is authorized, without further action by the shareholders, to issue shares of preferred stock and to fix the designations, number, rights, preferences, privileges and restrictions thereof, including dividend rights, conversion rights, voting rights, terms of redemption, liquidation preferences and sinking fund terms. We believe that the Board of Directors' power to set the terms of, and our ability to issue, preferred stock will provide flexibility in connection with possible financing or acquisition transactions in the future. The issuance of preferred stock, however, could adversely affect the voting power of holders of common stock and decrease the amount of any liquidation distribution to such holders. The presence of outstanding preferred stock could also have the effect of delaying, deterring or preventing a change in control of our company.

[2] As of April 13, 2017, we had 7,500,000 shares of our Class A preferred stock issued and outstanding. The 7,500,000 issued and outstanding shares of Class A Preferred Stock are convertible into shares of common stock at a rate of 20 common shares for each one Class A Preferred Share.

[3] As of April 13, 2017, we had 162,028,779 shares of Class B preferred stock issued and outstanding. The 162,028,779 issued and outstanding shares of Class B Preferred Stock are convertible into shares of common stock at a rate of 200 common shares for each one Class B Preferred Share. If all of our Class A Preferred Stock and Class B Preferred Stock was converted into shares of common stock, the number of issued and outstanding shares of our common stock will increase by 32,555,755,800 shares.

[4] Owned by Siren GPS, a private corporation owned and controlled by Paul Rauner, our former officer and director.

[5] Barbara Laken, one of our directors is the wife of the Chairman and CEO of CMG Holdings Group, Inc., our majority and control shareholder.

We are not categorized as a "shell company" as that term is defined in Reg. 405 of the Act. A "shell company" is a corporation with no or nominal assets or its assets consist solely of cash, and no or nominal operations .

ITEM 13. CERTAIN RELATIONSHIPS AND RELATED TRANSACTIONS, AND DIRECTOR INDEPENDENCE.

As of December 31, 2016, the Company had related party notes payable due to affiliate and entities controlled by David Dorwart, our outside director of \$163,440.

In conjunction with the March 5, 2015 General Release Agreements, we agreed to settle any and all amounts owing to our at-the-time President and CEO in exchange for those certain shares of our newly-issued shares of our common stock, eliminating liabilities from our balance sheet.

In conjunction with the March 9, 2015 Strategic Expansion Agreement, we agreed to settle in full and extinguish all amounts we owed to HOEL under that certain promissory note we issued to HOEL on August 16, 2011 (approximately \$407,397) in exchange for transferring, conveying, assigning and delivering to HOEL: (i) all our rights, title and interests under that certain NB Provincial License entered into December 10, 2012 (the "NB Provincial License"), relating to, among other things, technologies for gas exchange, carbon dioxide capture and sequestration, algae biomass production and other renewable energy and eco-sustainability applications (the "Eco-Technologies"), (ii) all our rights, title and interests under that certain exclusivity agreement with the City of Saint John, NB, Canada entered into November 30, 2012 (the "Saint John Contract"), relating to Eco-Technologies, and (iii) three hundred forty two million one hundred fifty thousand four hundred ninety six (342,150,496) newly-issued restricted shares of common stock. The shares of common stock were issued to HOEL partially in exchange for the full conversion and retirement of the HOEL Note. Additionally, we entered into a License Assignment Approval and Consent Agreement with Hillwinds Energy Development Corp., a Connecticut corporation ("HEDC"), under which we agreed to transfer, assign and convey all rights, title and interests in we had in that certain exclusivity agreement with the City of Saint John, NB, Canada dated November 30, 2012 to Hillwinds Ocean Energy, LLC, a Connecticut limited liability company ("HOEL"), for certain good and valuable consideration, exiting us from the renewable energy and eco-sustainability technologies development business.

Additionally, in conjunction with the Strategic Expansion Agreement, Mr. Recachinas resigned as a Director and from all executive officer positions he held with us and Mr. Paul Rauner ("Mr. Rauner") was appointed to the positions of President, CEO, CFO, Secretary, Treasurer and Director. Effective March 9, 2015, we entered into a consulting agreement (the "Consulting Agreement") with Tassos Recachinas, pursuant to which Mr. Recachinas will provide certain transitional services in conjunction with the Strategic Expansion Agreement.

Tassos Recachinas was our only promoter until he resigned on March 6, 2015. Mr. Paul Rauner was our only promoter until February 18, 2016. Vikram Grover is our only current promoter.

Other than the foregoing transaction, none of our directors or executive officers, nor any person who owned of record or was known to own beneficially more than 5% of our outstanding shares of common stock, nor any associate or affiliate of such persons or companies, have any material interest, direct or indirect, in any transaction that has occurred during the past fiscal year, or in any proposed transaction, which has materially affected or will affect us.

With regard to any future related party transaction, we plan to fully disclose any and all related party transactions in the following manner:

- Disclosing such transactions in reports where required;
- Disclosing in any and all filings with the SEC, where required;
- Obtaining disinterested directors consent; and
- Obtaining shareholder consent where required.

ITEM 14. PRINCIPAL ACCOUNTANT FEES AND SERVICES**(1) Audit and Audit Related Fees**

The aggregate fees billed for each of the last two fiscal years for professional services rendered by the principal accountant for our audit of annual financial statements and review of financial statements included our Form 10-Qs or services that are normally provided by the accountant in connection with statutory and regulatory filings or engagements for those fiscal years was:

FISCAL YEAR ENDED DECEMBER 31,	AMOUNT	PRINCIPAL ACCOUNTING FIRM
2016	\$ 5,500.00	BOYLE CPA, LLC
2015	\$ 5,500.00	ENTERPRISE CPAS

(2) Tax Fees

The aggregate fees billed in each of the last two fiscal years for professional services rendered by the principal accountant for tax compliance, tax advice, and tax planning was:

FISCAL YEAR ENDED DECEMBER 31,	AMOUNT	PRINCIPAL ACCOUNTING FIRM
2016	\$ -	BOYLE CPA, LLC
2015	\$ -	ENTERPRISE CPAS

(3) All Other Fees

The aggregate fees billed in each of the last two fiscal years for the products and services provided by the principal accountant, other than the services reported in paragraphs (1), (2), and (3) was:

FISCAL YEAR ENDED DECEMBER 31,	AMOUNT	PRINCIPAL ACCOUNTING FIRM
2016	\$ -	BOYLE CPA, LLC
2015	\$ -	ENTERPRISE CPAS

(4) Our audit committee's pre-approval policies and procedures described in paragraph (c)(7)(i) of Rule 2-01 of Regulation S-X were that the audit committee pre-approved all accounting related activities prior to the performance of any services by any accountant or auditor.

(5) The percentage of hours expended on the principal accountant's engagement to audit our financial statements for the most recent fiscal year that were attributed to work performed by persons other than the principal accountant's full time, permanent employees was 0%.

PART IV

ITEM 15. EXHIBITS AND CONSOLIDATED FINANCIAL STATEMENT SCHEDULES.

Exhibit Number		Incorporated by reference			Filed herewith
		Form	Date	Number	
3.1	Articles of Incorporation.	1	S-3/24/09	3.1	
3.2	Bylaws.		S-1 3/24/09	3.2	
3.3	Amended and Restated Articles of Incorporation.		8-6/14/11 K	3.1a	
3.4	Amended and Restated Articles of Incorporation.		8-8/17/11 K	3.1	
10.1	Exchange Note Purchase Agreement between Jabro Funding Corp. and Iconic Holdings, LLC dated March 31, 2015.	K	10-4/15/15	10.1	
10.2	Exchange Note Purchase Agreement with Iconic Holdings, LLC dated April 1, 2015.	K	10-4/15/15	10.2	
10.3	Convertible Promissory Note with Iconic Holdings, LLC dated April 1, 2015.	K	10-4/15/15	10.3	
10.4	Investment Agreement (ELOC) and Registration Rights Agreement with Iconic Holdings, LLC dated April 2, 2015.	K	10-4/15/15	10.4	
10.5	Common Stock Purchase Warrant with Iconic Holdings, LLC dated April 6, 2015.	K	10-4/15/15	10.5	
10.6	Stock Conversion and Subscription Agreement with Hillwinds Ocean Energy, LLC dated April 3, 2015.	K	10-4/15/15	10.6	
10.7	Stock Conversion and Subscription Agreement with SirenGPS, Inc. dated April 3, 2015.	K	10-4/15/15	10.7	
10.8	Promissory Note issued to HGT Capital LLC. dated April 15, 2015		8-4/21/15 K	10.1	
14.1	Code of Ethics.		10-3/29/11 K	14.1	
21.1	List of subsidiaries		S-1/A-1 1/17/13	21.1	
31.1	Certification of Principal Executive Officer and Principal Financial Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002				X
32.1	Certification of Chief Executive Officer and Chief Financial Officer pursuant to Section 906 of the Sarbanes-Oxley Act of 2002				X
101.INS	XBRL Instance Document.				X
101.SCH	XBRL Taxonomy Extension – Schema.				X
101.CAL	XBRL Taxonomy Extension – Calculations.				X
101.LAB	XBRL Taxonomy Extension – Labels.				X
101.PRE	XBRL Taxonomy Extension – Presentation.				X
101.DEF	XBRL Taxonomy Extension – Definition.				X

SIGNATURES

Pursuant to the requirements of Section 13 or 15(d) of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized on this 17 th day of April 2017.

GOOD GAMING, INC.
(the "Registrant")

Date: April 17, 2017

By: /s/VIKRAM GROVER
President, Director, Chief Executive Officer & Chief
Financial Officer
(Principal Executive Officer)
(Principal Financial Officer and Principal
Accounting Officer)

Pursuant to the requirements of the Securities Exchange Act of 1934, this report has been signed below by the following person on behalf of the Registrant and in the capacities and on the date indicated.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/VIKRAM GROVER</u> Vikram Grover	President, Director, Chief Executive Officer & Chief Financial Officer (Principal Executive Officer) (Principal Financial Officer and Principal Accounting Officer)	April 17, 2017
<u>/s/BARBARA LAKEN</u> Barbara Laken	Director	April 17, 2017
<u>/s/ DAVID DORWART</u> David Dorwart	Director	April 17, 2017

EXHIBIT INDEX

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101.LAB	XBRL Taxonomy Extension – Labels.				X
101.PRE	XBRL Taxonomy Extension – Presentation.				X
101.DEF	XBRL Taxonomy Extension – Definition.				X

***CERTIFICATION PURSUANT TO RULE 13A-14(a) OF THE SECURITIES
EXCHANGE ACT OF 1934, AS ADOPTED PURSUANT TO SECTION
302 OF THE SARBANES OXLEY ACT OF 2002***

I, Vikram Grover, certify that:

1. I have reviewed this Form 10-K for the year ended December 31, 2016 of Good Gaming, Inc.
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;
4. I am responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:
 - a. Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
 - b. Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
 - c. Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and,
 - d. Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and
5. I have disclosed, based on my most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):
 - a. All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and
 - b. Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: April 17, 2017

Vikram Grover
Vikram Grover
Principal Executive Officer and Principal Financial Officer

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

In connection with the Annual Report of Good Gaming, Inc. (the "Company") on Form 10-K for the period ended December 31, 2016 as filed with the Securities and Exchange Commission on the date here of (the "report"), I, Vikram Grover, Chief Executive Officer of the Company, certify, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that:

- (1) The Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and
- (2) The information contained in this Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

Dated this 17th day of April, 2017.

VIKRAM GROVER

Vikram Grover

Chief Executive Officer and Chief Financial Officer

A signed original of this written statement required by Section 906 of the Sarbanes-Oxley Act of 2002 ("Section 906"), or other document authenticating, acknowledging, or otherwise adopting the signature that appears in typed form within the electronic version of this written statement required by Section 906, has been provided to Good Gaming, Inc., and will be retained Good Gaming, Inc. and furnished to the Securities and Exchange Commission or its staff upon request.