

## Submission Data File

General Information	
Form Type*	10-Q
Contact Name	M2 Compliance
Contact Phone	754-243-5120
Filer Accelerated Status*	Not Applicable
<b>Filer File Number</b>	
Filer CIK*	0001435617 (POWERDYNE INTERNATIONAL, INC.)
Filer CCC*	*****
Filer is Shell Company*	N
Filer is Smaller Reporting Company	Yes
Confirming Copy	No
Notify via Website only	No
Return Copy	Yes
SROS*	NONE
Period*	06-30-2022
Emerging Growth Company	Yes
Elected not to use extended transition period	No
(End General Information)	

Document Information	
File Count*	4
Document Name 1*	form10-q.htm
Document Type 1*	10-Q
<b>Document Description 1</b>	
Document Name 2*	ex31-1.htm
Document Type 2*	EX-31.1
<b>Document Description 2</b>	
Document Name 3*	ex31-2.htm
Document Type 3*	EX-31.2
<b>Document Description 3</b>	
Document Name 4*	ex32-1.htm
Document Type 4*	EX-32.1
<b>Document Description 4</b>	
(End Document Information)	

Notifications	
Notify via Website only	No
E-mail 1	filing@m2compliance.com
(End Notifications)	

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

**FORM 10-Q**

(Mark One)

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

**For the Quarterly Period Ended June 30, 2022**

**OR**

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

For the transition period from \_\_\_\_\_ to \_\_\_\_\_

Commission File No. 000-53259

**POWERDYNE INTERNATIONAL, INC.**

(Exact name of the small business issuer as specified in its charter)

Delaware

(State or other jurisdiction of  
incorporation or organization)

20-5572576

(I.R.S. Employer  
Identification No.)

**45 Main Street  
North Reading, Massachusetts 01864**  
(Address of principal executive offices)

(401) 739-3300  
(Registrant's telephone number, including area code)

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

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  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 during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files). Yes  No

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, or a non-accelerated filer. See definition of "accelerated filer" and "large accelerated filer" in Rule 12b-2 of the Exchange Act. (Check one):

Large accelerated filer	<input type="checkbox"/>	Accelerated filer	<input type="checkbox"/>
Non-accelerated filer	<input type="checkbox"/>	Smaller reporting company	<input checked="" type="checkbox"/>
Emerging growth company	<input checked="" type="checkbox"/>		

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act.

Securities registered pursuant to Section 12(b) of the Act: None

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

There were 1,862,430,584 shares of issuer's Common Stock outstanding as of July 15, 2022.

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POWERDYNE INTERNATIONAL, INC.  
CONDENSED CONSOLIDATED BALANCE SHEETS  
(Unaudited)

	<u>June 30, 2022</u>	<u>December 31, 2021</u> (audited)
<b>ASSETS</b>		
<b>Current Assets:</b>		
Cash	\$ 31,234	\$ 9,057
Accounts receivable	108,958	-
Inventory	71,217	-
<b>Total current assets</b>	<u>211,410</u>	<u>9,057</u>
<b>Property and equipment</b>		
Cryptocurrency miners	15,000	15,000
Less: accumulated depreciation	(10,500)	(9,000)
<b>Total property and equipment</b>	<u>4,500</u>	<u>6,000</u>
<b>Intangible asset - Cryptocurrency</b>	<u>7,136</u>	<u>13,389</u>
<b>Total Assets</b>	<u>\$ 223,046</u>	<u>\$ 28,446</u>
<b>LIABILITIES AND STOCKHOLDERS' DEFICIT</b>		
<b>Current Liabilities:</b>		
Accounts payable and accrued expenses	89,066	28,864
Advance deposits	3,240	-
Due to related party - CEO	258,579	153,900
Sales tax payable	1,138	-
Income tax payable	2,550	2,550
<b>Total Current Liabilities</b>	<u>354,573</u>	<u>185,314</u>
<b>Stockholders' Deficit:</b>		
Preferred stock, \$0.0001 par value, 20,000,000 shares authorized, 2,000,000 shares issued and outstanding as of June 30, 2022, and 0- as of December 31, 2021,	200	-
Common stock, \$0.0001 par value, 2,000,000,000 shares authorized, 1,862,430,584 shares issued and outstanding as of June 30, 2022, and December 31, 2021,	186,243	186,243
Additional paid-in capital	4,807,901	3,308,101
Accumulated deficit	(5,125,870)	(3,651,212)
<b>Total Stockholders' Deficit</b>	<u>(131,527)</u>	<u>(156,868)</u>
<b>Total Liabilities and Stockholders' Deficit</b>	<u>\$ 223,046</u>	<u>\$ 28,446</u>

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

**POWERDYNE INTERNATIONAL, INC.**  
**CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS**  
(Unaudited)

	For the three months ended <u>June 30, 2022</u>	For the three months ended <u>June 30, 2021</u>	For the six months ended <u>June 30, 2022</u>	For the six months ended <u>June 30, 2021</u>
Revenues	\$ 341,928	\$ 7,380	\$ 373,985	\$ 43,957
Cost of revenues	<u>255,475</u>	<u>750</u>	<u>287,521</u>	<u>1,500</u>
Gross profit	86,454	6,630	86,464	42,457
Operating expenses	130,431	13,740	169,752	37,009
Loss on related party acquisition	-	-	<u>1,391,370</u>	-
Income (loss) from operations	<u>(43,977)</u>	<u>(7,110)</u>	<u>(1,474,658)</u>	<u>5,448</u>
<b>Other Expense</b>				
Other Expense-Interest	-	625	-	1,222
Total Other Expense	<u>-</u>	<u>625</u>	<u>-</u>	<u>1,222</u>
Income (loss) before income tax expense	(43,977)	(7,734)	(1,474,658)	4,226
Income tax expense	<u>-</u>	<u>400</u>	<u>-</u>	<u>400</u>
Net income (loss)	<u>\$ (43,977)</u>	<u>\$ (8,134)</u>	<u>\$ (1,474,658)</u>	<u>\$ 3,826</u>
Basic and diluted loss per common share	<u>\$ (0.00)</u>	<u>\$ 0.00</u>	<u>\$ (0.00)</u>	<u>\$ 0.00</u>
Basic and diluted weighted average common shares outstanding	<u>1,862,430,584</u>	<u>1,914,930,584</u>	<u>1,862,430,584</u>	<u>1,914,930,584</u>

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

**POWERDYNE INTERNATIONAL, INC.**  
**CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN STOCKHOLDERS' DEFICIT**  
(Unaudited)

	<u>Preferred Stock</u>		<u>Common Stock</u>		<u>Additional Paid-In Capital</u>	<u>Accumulated Deficit</u>	<u>Total Stockholders' Deficit</u>
	<u>Shares</u>	<u>Amount</u>	<u>Shares</u>	<u>Amount</u>			
<b>Balance, December 31, 2021</b>	-	\$ -	1,862,430,584	\$186,243	\$3,308,101	\$ (3,651,212)	\$ (156,868)
<b>Issuance of preferred stock for related party merger transaction</b>	2,000,000	200	-	-	1,499,800	-	1,500,000
<b>Net loss for the period</b>	-	-	-	-	-	(1,474,658)	(1,474,658)
<b>Balance, June 30, 2022</b>	<u>2,000,000</u>	<u>\$ 200</u>	<u>1,862,430,584</u>	<u>\$186,243</u>	<u>\$4,807,901</u>	<u>(5,125,970)</u>	<u>(131,527)</u>

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

POWERDYNE INTERNATIONAL, INC.  
CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS  
(Unaudited)

	For the six months ended June 30, 2022	For the six months ended June 30, 2021
<b>Operating Activities:</b>		
Net income (loss)	\$ (1,474,658)	\$ 3,826
Adjustments to reconcile net income (loss) to net cash (used in) provided by operating activities:		
Depreciation and amortization	1,500	1,500
Reversal of non-cash related party loss on acquisition	1,391,370	-
Reversal of non-cash decrease in - intangible assets - Crypto	(6,253)	-
Changes in operating assets and liabilities:		
Accounts receivable	(108,958)	-
Inventory	(71,217)	-
Accounts payable	60,202	-
Accrued expenses	-	(410)
Advance deposits	3,240	-
Sales taxes payable	1,138	-
Net cash provided by (used in) operating activities	<u>(203,637)</u>	<u>4,916</u>
<b>Investing Activities:</b>		
Decrease in intangible asset - Cryptocurrency	-	(3,958)
Net cash and assets acquired from CEO's business	121,136	-
Net cash provided by (used in) investing activities	<u>121,136</u>	<u>(3,958)</u>
<b>Financing Activities:</b>		
Due to related party - CEO	104,679	30,500
Proceeds from notes payable-stockholder	-	(13,080)
Net cash provided by financing activities	<u>104,679</u>	<u>17,420</u>
Net increase in cash	22,178	18,378
Cash, beginning of period	<u>9,057</u>	<u>768</u>
Cash, end of period	<u>\$ 31,234</u>	<u>\$ 19,146</u>
<b>Non-cash investing and financing activities:</b>		
Preferred stock issued upon related party merger	\$ 1,500,000	\$ -
<b>Supplemental disclosure if cash flow information</b>		
Cash paid for interest	\$ -	\$ 3,362
Cash paid for taxes	\$ -	\$ -

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

**POWERDYNE INTERNATIONAL INC.**  
**NOTES TO UNAUDITED CONDENSED CONSOLIDATED FINANCIAL STATEMENTS**  
**June 30, 2022, and 2021**

**1. ORGANIZATION**

Powerdyne, Inc., was incorporated on February 2, 2010, in Nevada, and is registered to do business in Rhode Island and Massachusetts. On February 7, 2011, Powerdyne, Inc. merged with Powerdyne International, Inc., formerly Greenmark Acquisition Corporation, a publicly held Delaware corporation.

On December 13, 2010, Powerdyne International, Inc., formerly Greenmark Acquisition Corporation, filed an Amended and Restated Articles of Incorporation in order to, among other things, increase the authorized capital stock to 300,000,000 common shares, par value \$0.0001 per share. Unless the context specifies otherwise, as discussed in Note 2, references to the “Company” refers to Powerdyne International, Inc. and Powerdyne, Inc. after the merger.

At the closing of the merger, each share of Powerdyne, Inc.’s common stock issued and outstanding immediately prior to the closing of the Merger was exchanged for the right to receive 7,520 shares of common stock of Powerdyne International, Inc. Accordingly, an aggregate of 188,000,000 shares of common stock of Powerdyne International, Inc. were issued to the holders of Powerdyne, Inc.’s common stock.

In 2014, Powerdyne International, Inc. filed an amendment to its Articles of Incorporation which increased the authorized capital stock to 550,000,000 common shares, par value \$0.0001 per share.

In March 2014, the Company began distribution of completely packaged independent electrical generator units that run on environmentally friendly fuel sources, such as natural gas and propane.

On January 26, 2015, Powerdyne International, Inc. filed an amendment to its Articles of Incorporation which increased the authorized capital stock to 2,020,000,000 shares consisting of 2,000,000,000 common shares, par value \$0.0001 per share and 20,000,000 shares which may be designated as common or preferred stock, par value \$0.0001 per share.

As of the six months ending June 30, 2022, Powerdyne has stopped the mining of Sia coin and any crypto currency due the lack of productivity of its crypto miners.

On March 6, 2022, pursuant to a Securities Purchase Agreement (the “SPA”), Powerdyne International, Inc. (the “Company”), acquired all of the issued and outstanding membership interests of Creative Motion Technology, LLC, a Massachusetts limited liability company, (the “Membership Interests”). The Membership Interests are owned by Mr. James F. O’Rourke, the principal owner and sole director and officer of the Company. The purchase price paid by the Company was 2,000,000 shares of its Series A Preferred Stock valued at \$1,500,000, which each Series A Preferred Stock is convertible into 1,000 common shares of the Company at a fixed price of \$0.0001 at the option of the holder.

Creative Motion Technology, LLC (“CM Tech”) is a small New England based motor manufacturer founded in 2004 and has been in business for over 17 years. CM Tech’s management has over 60 years of design and manufacturing expertise, specializing in the design and custom building of industrial servomotors both brush and brushless motor designs. CM Tech’s current market focus is on the niche motor demands for low volume, high-quality cost-effective motors which are primarily used in industrial robotics for the semiconductor manufacturing industry. The motors that CM Tech currently have in production, primarily provide the X, Y, and Z axis articulation in factory automation robots.

Included with CM Tech acquisition is Frame One, which is a custom picture framing shop located in North Reading, MA. Frame One has been in business since 2006 and brings with it a strong client base consisting of local schools, colleges, artist guilds, artist, interior decorators/designers, museums, photographers, art galleries and theaters.

The foregoing description of the SPA does not purport to be complete and is qualified in its entirety by reference to the complete text of the document, which is filed as an exhibit to this report and is incorporated herein by reference.



**POWERDYNE INTERNATIONAL INC.**  
**NOTES TO UNAUDITED CONDENSED CONSOLIDATED FINANCIAL STATEMENTS**  
**June 30, 2022, and 2021**

**1. ORGANIZATION (continued)**

The issuance of the 2,000,000 shares of Series A Preferred Stock pursuant to the Securities Purchase Agreement were made in reliance on the exemption from registration afforded under Section 4(2), of the Securities Act of 1933, as amended, and/or Rule 506 of Regulation D promulgated thereunder. Such offer and sale were not conducted in connection with a public offering, and no public solicitation or advertisement was made or relied upon by the Seller/Investor in connection with the issuance by the Company of the Shares.

**2. REVERSE MERGER ACCOUNTING**

On February 7, 2011, Greenmark Acquisition Corporation, which was a publicly held Delaware corporation, merged with Powerdyne, Inc. Upon closing of the transaction, Greenmark Acquisition Corporation, the surviving corporation in the merger, changed its name to Powerdyne International, Inc.

The merger was accounted for as a reverse-merger, and recapitalization in accordance with generally accepted accounting principles in the United States ("GAAP"). Powerdyne, Inc. was the acquirer for financial reporting purposes and the Company was the acquired company. Consequently, the assets and liabilities and the operations that are reflected in the historical financial statements prior to the merger are those of Powerdyne, Inc. and have been recorded at the historical cost basis of Powerdyne, Inc., and the financial statements after completion of the merger include the assets and liabilities of the Company and Powerdyne, Inc., historical operations of Powerdyne, Inc. and operations of the Company from the closing date of the merger. Common stock and the corresponding capital amounts of the Company pre-merger were retroactively restated as capital stock shares reflecting the exchange ratio in the merger. In conjunction with the merger, the Company received no cash and assumed no liabilities from Greenmark Acquisition Corporation.

**3. BASIS OF PRESENTATION**

The accompanying unaudited condensed consolidated financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America ("GAAP") and include all the notes required by generally accepted accounting principles for complete financial statements. Accordingly, certain information and footnote disclosures, normally included in the financial statements prepared in accordance with generally accepted accounting principles, have been condensed or omitted pursuant to such rules and regulations. The statements presented as of June 30, 2022, and 2021, are unaudited. In the opinion of management, all adjustments (consisting of normal recurring accruals) considered necessary for fair presentation of the financial statements have been included certain information and footnote disclosure normally included in financial statements in accordance with generally accepted accounting principles have been omitted pursuant to the rules of the United States Securities and Exchange Commission ("SEC"). These unaudited condensed consolidated financial statements should be read in conjunction with our audited financial statements and accompanying notes included in the Company's Annual Report for the year ended December 31, 2021.

**POWERDYNE INTERNATIONAL, INC.**  
**NOTES TO UNAUDITED CONDENSED CONSOLIDATED FINANCIAL STATEMENTS**  
**June 30, 2022, and 2021**

**4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The summary of significant accounting policies presented below is designed to assist in understanding the Company's financial statements. Such financial statements and accompanying notes are the representations of the Company's management, who are responsible for their integrity and objectivity. These accounting policies conform to accounting principles generally accepted in the United States of America ("GAAP") in all material respects and have been consistently applied in preparing the accompanying condensed consolidated financial statements.

***Going Concern***

Since its inception, the Company has devoted substantially all of its efforts to business planning, research and development, recruiting management and technical staff, acquiring operating assets and raising capital. The Company has not generated significant revenues from its principal operations, and there is no assurance of future revenues. As of June 30, 2022, the Company had an accumulated deficit of \$5,125,870. The Company's continuation as a going concern is dependent on its ability to generate sufficient cash flows from operations to meet its obligations and/or obtaining additional financing from its members or other sources, as may be required.

The Company's activities will necessitate significant uses of working capital beyond June 30, 2022. Additionally, the Company's capital requirements will depend on many factors, including the success of the Company's sales and the status of competitive products. The Company plans to continue financing its operations with cash received from financing activities, revenue from operations and or affiliate funding.

While the Company strongly believes that its capital resources will be sufficient in the near term, there is no assurance that the Company's activities will generate sufficient revenues to sustain its operations without additional capital or, if additional capital is needed, that such funds if available, will be obtainable on terms satisfactory to the Company.

The accompanying condensed consolidated financial statements have been prepared assuming that the Company will continue as a going concern; however, the above condition raises substantial doubt about the Company's ability to do so. The financial statements do not include any adjustments to reflect the possible future effects on the recoverability and classification of assets or the amounts and classifications of liabilities that may result should the Company be unable to continue as a going concern.

***Use of Estimates***

In preparing these unaudited condensed consolidated financial statements, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities as of the date of the financial statements and the reported amount of revenues and expenses during the reporting periods. Actual results could differ from those estimates.

***Fair Value of Financial Instruments***

The Company follows guidance for accounting for fair value measurements of financial assets and financial liabilities and for fair value measurements of nonfinancial items that are recognized or disclosed at fair value in the financial statements on a recurring basis. Additionally, the Company adopted guidance for fair value measurement related to nonfinancial items that are recognized and disclosed at fair value in the financial statements on a nonrecurring basis. The guidance establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value.

**POWERDYNE INTERNATIONAL, INC.**  
**NOTES TO UNAUDITED CONDENSED CONSOLIDATED FINANCIAL STATEMENTS**  
**June 30, 2022, and 2021**

**4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to measurements involving significant unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are as follows:

Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the Company has the ability to access at the measurement date.

Level 2 inputs are inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3 inputs are unobservable inputs for the asset or liability.

The Company monitors the market conditions and evaluates the fair value hierarchy levels at least quarterly. For any transfers in and out of the levels of the fair value hierarchy, the Company elects to disclose the fair value measurement at the beginning of the reporting period during which the transfer occurred.

The Company's financial instruments consisted of cash, accounts receivable, intangible asset – cryptocurrency, accounts payable and accrued expenses, advance deposit, due to related party - CEO, sales tax payable, and income tax payable. The estimated fair value of these financial instruments approximates its carrying amount due to the short maturity of these instruments.

***Cash***

The Company considers all highly liquid investments with maturities of three months or less when purchased to be cash equivalents. The Company did not have any cash equivalents as of June 30, 2022, and December 31, 2021, respectively.

***Concentration of Credit Risk***

Financial instruments that potentially subject the Company to concentrations of credit risk consist principally of cash and cash equivalents. The Company places its cash with high quality banking institutions. From time to time, the Company may maintain cash balances at certain institutions in excess of the Federal Deposit Insurance Corporation limit. The Company has not incurred any loss from this risk.

***Property and Equipment***

Property and equipment are stated at cost. Capital expenditures for improvements and upgrades to existing equipment are also capitalized. Maintenance and repairs are expensed as incurred. The computer equipment is depreciated over 5 years on a straight-line basis. Depreciation expense for the six months ended June 30, 2022, and 2021 was \$1,500, respectively. Depreciation expense for the three months ended June 30, 2022, and 2021 was \$750 and \$750, respectively.

**POWERDYNE INTERNATIONAL, INC.**  
**NOTES TO UNAUDITED CONDENSED CONSOLIDATED FINANCIAL STATEMENTS**  
**June 30, 2022, and 2021**

**4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

***Intangible Asset***

The Company considers intangible asset - cryptocurrency to be revenue that has been earned, but for which no cash has been received. Intangible asset consists of crypto mined coins that are held in a digital wallet and have not been cashed out. The basis of the valuation is the market price of the Sia coins on June 30, 2022. The Company considers this to be an intangible asset under GAAP guidelines. The Company had \$7,136 of intangible asset as of June 30, 2022, and \$13,389 as of December 31, 2021. Revenue is recognized on the last date of the quarter based on the transaction price of the Sia coin at that date times the number of coins in the wallet. Unrealized gains and losses are recognized quarterly based on the fluctuation in the market value of the coin versus the value booked when obtained. As of June 30, 2022, there was no evidence that the Company's intangible assets were impaired. The Company holds other cryptocurrencies under intangible assets, such as Bitcoin, etc. and these currencies are marked to market at the end of each quarter ended. The crypto-currency account also holds cash that is re-classified to cash at the end of each quarter ended. The Company recorded a decrease of \$6,253 in the crypto-currency in the current quarter due to the decline in the crypto-currency market.

***Derivatives and Hedging***

In April 2008, the FASB issued a pronouncement that provides guidance on determining what types of instruments or embedded features in an instrument held by a reporting entity can be considered indexed to its own stock for the purpose of evaluating the first criteria of the scope exception in the pronouncement on accounting for derivatives.

This pronouncement was effective for financial statements issued for fiscal years beginning after December 15, 2008. The adoption of these requirements can affect the accounting for many convertible instruments with provisions that protect holders from a decline in the stock price. Each reporting period, the Company evaluates whether convertible debt to acquire stock of the Company contain provisions that protect holders from declines in the stock price or otherwise could result in modification of the exercise price under the respective convertible debt agreements.

***Long-Lived Assets***

In accordance with ASC 350-30 (formerly SFAS No. 144, *Accounting for the Impairment or Disposal of Long-Lived Assets*), the Company evaluates long-lived assets for impairment whenever events or changes in circumstances indicate that their then carrying values may not be recoverable.

**POWERDYNE INTERNATIONAL, INC.**  
**NOTES TO UNAUDITED CONDENSED CONSOLIDATED FINANCIAL STATEMENTS**  
**June 30, 2022, and 2021**

**4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

***Long-Lived Assets (Continued)***

When such factors and circumstances exist, the Company compares the projected undiscounted future cash flows associated with the related asset or group of assets over their estimated useful lives against their respective carrying amount. Impairment, if any, is based on the excess of the carrying amount over the fair value, based on market value when available, or discounted expected cash flows, of those assets and is recorded in the period in which the determination is made. The Company's management currently believes there is no impairment of its long-lived assets. There can be no assurance however, that market conditions will not change or demand for the Company's products under development will continue. Either of these could result in future impairment of long-lived assets.

***Income Taxes***

As a result of the implementation of certain provisions of ASC 740, *Income Taxes*, (formerly FIN 48, *Accounting for Uncertainty in Income Taxes – An Interpretation of FASB Statement No. 109*), ("ASC 740"), which clarifies the accounting and disclosure for uncertainty in tax positions, as defined. ASC 740 seeks to reduce the diversity in practice associated with certain aspects of the recognition and measurement related to accounting for income taxes.

In 2010, the Company adopted Accounting for Uncertain Income Taxes under the provisions of ASC 740. ASC 740 clarifies the accounting for income taxes by prescribing a minimum recognition threshold a tax position is required to meet before being recognized in the financial statements. It also provides guidance on derecognition, measurement, classification, interest and penalties, accounting in interim periods, disclosure, and transition. The Company did not recognize any additional liability for unrecognized tax benefits as a result of the adoption of ASC 740. Deferred tax assets and liabilities are recognized for the future tax consequences attributable to temporary differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax bases. Valuation allowances are established when it is more likely than not that some or all of the deferred tax assets will not be realized.

The Company believes that its income tax filing positions and deductions will be sustained on audit and does not anticipate any adjustments that will result in a material change to its financial position. Therefore, no reserves for uncertain income tax positions have been recorded pursuant to ASC 740. In addition, the Company did not record a cumulative effect adjustment related to the adoption of ASC 740. The Company's policy for recording interest and penalties associated with income-based tax audits is to record such items as a component of income taxes.

The Company's tax provision is determined using an estimate of its annual effective tax rate using enacted tax rates expected to apply to taxable income in the years in which they are earned, adjusted for discrete items, if any, that are taken into account in the relevant period. Each quarter the Company updates its estimate of the annual effective tax rate, and if its estimated tax rate changes, the Company makes a cumulative adjustment. Income taxes payable as of June 30, 2022, and December 31, 2021, were \$2,550 and \$2,550, respectively.

***Income (Loss) per Common Share***

Basic income (loss) per common share excludes dilutive securities and is computed by dividing net loss by the weighted average number of common shares outstanding during the period. Diluted earnings per common share reflect the potential dilution that could occur if securities or other contracts to issue common stock were exercised or converted into common stock or resulted in the issuance of common stock that then shared in the earnings of the entity. As of June 30, 2022, and December 31, 2021, there were no outstanding dilutive securities, except as of June 30, 2022, there was 2,000,000 Series A Preferred Stock outstanding, however, they were not included in the calculations as they are considered anti-dilutive.

**POWERDYNE INTERNATIONAL, INC.**  
**NOTES TO UNAUDITED CONDENSED CONSOLIDATED FINANCIAL STATEMENTS**  
**June 30, 2022, and 2021**

**4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

The following table represents the computation of basic and diluted income (losses) per share:

Net income (loss) per share is based upon the weighted average shares of common stock outstanding.

	<b>For the three months ended June 30, 2022</b>	<b>For the three months ended June 30, 2021</b>	<b>For the six months ended June 30, 2022</b>	<b>For the six months ended June 30, 2021</b>
<b>Net income (loss) available for common shareholders</b>	<b>\$ (43,977)</b>	<b>\$ (8,134)</b>	<b>\$ (1,474,658)</b>	<b>\$ 3,826</b>
<b>Basic and diluted loss per common share</b>	<b>\$ (0.00)</b>	<b>\$ 0.00</b>	<b>\$ (0.00)</b>	<b>\$ 0.00</b>
<b>Basic and diluted weighted average common shares outstanding</b>	<b><u>1,862,430,584</u></b>	<b><u>1,914,930,584</u></b>	<b><u>1,862,430,584</u></b>	<b><u>1,914,930,584</u></b>

***Recent Accounting Guidance Not Yet Adopted***

*Accounting for Income Taxes*

In December 2019, the FASB issued Accounting Standards Update (“ASU”) 2019-12, “*Simplifying the Accounting for Income Taxes*”. The pronouncement simplifies the accounting for income taxes by removing certain exceptions to the general principles in ASC Topic 740, “*Income Taxes*”. The pronouncement also improves consistent application of and simplifies GAAP for other areas of Topic 740 by clarifying and amending existing guidance. ASU 2019-12 will be effective for us beginning in the third quarter of fiscal 2022, with early adoption permitted. We are still evaluating the impact this guidance will have on our condensed consolidated financial statements.

In October 2020, the FASB issued ASU No. 2020-10 *Codification Improvements*, to make incremental improvements to U.S. GAAP and address stakeholder suggestions, including, among other things, clarifying that the requirement to provide comparative information in the financial statements extends to the corresponding disclosures section. The amendments in this update will be effective for us beginning with fiscal year 2021, with early adoption permitted. The amendments in this update should be applied retrospectively and at the beginning of the period that includes the adoption date. The adoption of the amendments in this update is not expected to have a material impact on our condensed consolidated financial position and results of operations.

The Company has implemented all new accounting pronouncements that are in effect and that may impact its condensed consolidated financial statements and 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.

**POWERDYNE INTERNATIONAL, INC.**  
**NOTES TO UNAUDITED CONDENSED CONSOLIDATED FINANCIAL STATEMENTS**  
**June 30, 2022, and 2021**

**4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

***Revenue Recognition***

Sia coin is the only crypto coin that Powerdyne is mining. The coins are held in the Company's Sia coin digital wallet. When coins are going to be exchanged for USD, they are then transferred to the company's exchange wallet held at a US based crypto exchange which provides support for two-factor authentication. We also have wallet password management, and offsite backups. The coins are held in anticipation of future price appreciation as crypto currencies become more widely accepted, but some coins may be exchanged for USD on an as needed basis. The Company also realizes there is no guarantee the coins will appreciate in value. Revenue is recognized on the last date of the quarter based on the market price of the Sia coin at that date times the number of coins in the wallet. The Company no longer is in the business of producing Sia coins.

As of March 6, 2022, with the acquisition of CM Tech, we recognize revenue from contracts with customers in accordance with Financial Accounting Standards Board ("FASB") ASC Topic 606, "Revenue from Contracts with Customers" ("ASC 606"). Revenue is recognized at the point at which control of the underlying products are transferred to the customer. Satisfaction of our performance obligations occur upon the transfer of control of products, from our facilities. We consider customer purchase orders to be the contracts with a customer. All revenue is generated from contracts with customers.

***Business Segments***

We operate in one industry, the business of supplying ODM products and electronic components. Management designates the internal reporting used by the chief executive officer for making decisions and assessing performance as the source of our reportable segments.

***Nature of products***

We are primarily a supplier of original designed and manufactured (ODM) products that include value-added engineering and turn-key solutions. The following is a description of major products lines from which we generate our revenue:

ODM Projects - Our custom-made small devices for original equipment manufacturers (OEMs) and contract electronic manufacturers (CEMs) in their multi-year turn-key projects and marketed in specific industries such as: wild animal feeders, timers for DC motors, public street light controllers, and battery chargers.

ODM Components - Our private labeled electronic components.

Distribution Components - Our name brand electronic components.

**POWERDYNE INTERNATIONAL, INC.**  
**NOTES TO UNAUDITED CONDENSED CONSOLIDATED FINANCIAL STATEMENTS**  
**June 30, 2022, and 2021**

**5. PROPERTY AND EQUIPMENT – NET**

Equipment consists of the following as of June 30, 2022, and December 31, 2021:

	<u>June 30, 2022</u> (unaudited)	<u>December 31, 2021</u> (audited)
Cryptocurrency miners	\$ 15,000	\$ 15,000
Less accumulated depreciation	(10,500)	(9,000)
Total Property and Equipment	<u>\$ 4,500</u>	<u>\$ 6,000</u>

Equipment is stated at cost and depreciated on a straight-line basis over the assets' estimated useful lives: computer equipment 5 years. Total depreciation expense for the three months ended June 30, 2022, and 2021 was \$750 and \$750, respectively. Total depreciation for the six months ended June 30, 2022, and 2021 was \$1,500 and \$1,500, respectively.

**6. LEASE**

On March 11, 2015, Powerdyne International, Inc. (the "Company") finalized its negotiations with Farmacia Brisas del Mar, a corporation organized under the laws of Puerto Rico (the "Lessee"), and the Company and the Lessee have entered into a five-year contract to lease power generating equipment to Lessee based upon power consumption. In addition, the custom designed system will also provide cogeneration capabilities with the addition of chillers to support the air conditioning demands. The agreement provides for a payment to the Company of a monthly fee equal to the greater of a set monthly base rate or a monthly base rate plus an additional amount based on kilowatt wattage. The agreement provides for termination by the Company only in the event of nonperformance by the Lessee unless Lessee pays all payments due for the remainder of the term. The agreement contains representation and warranties, default provisions and indemnification provisions typical for agreements of this type. In 2016 the terms on the Farmacia Del Mar lease was modified to a monthly payment, based on actual power consumption. The total revenue-to date derived from this lease is \$1,240.

On March 28, 2017, Powerdyne International Inc. entered into a fifteen-year contract with a third party to lease power generating equipment. The lease is subject to financing and is currently under negotiations with lenders.

During the year ended December 31, 2017, Powerdyne International, Inc. (the Company) determined that all the machinery and equipment was impaired due to Hurricane Maria, which occurred in September 2017, resulting in the disappearance of the genset in Puerto Rico. Due to the logistics of transportation after Hurricane Maria the company decided to terminate the lease with the Farmacia Del Mar.

During the year ended December 31, 2018, Powerdyne International, Inc. terminated the 15-year contract to lease power generating equipment, due to the third-party lessee's inability to obtain financing.

During the quarter ended March 31, 2019, Powerdyne International, Inc. purchased several crypto currency miners and began mining certain crypto coins. This was done in an effort to enter into the crypto markets and explore other potential revenue producing opportunities for Powerdyne International, Inc.

As of the six months ending June 30, 2022, Powerdyne has stopped the mining of Sia coin and any crypto currency due the lack of productivity of its crypto miners.



**POWERDYNE INTERNATIONAL, INC.**  
**NOTES TO UNAUDITED CONDENSED CONSOLIDATED FINANCIAL STATEMENTS**  
**June 30, 2022, and 2021**

**7. ACQUISITION OF PRIVATE COMPANY OWNED BY CEO**

On March 6, 2022, pursuant to a Securities Purchase Agreement (the “SPA”), Powerdyne International, Inc. (the “Company”), acquired 100% of the issued and outstanding membership interests of Creative Motion Technology, LLC, a Massachusetts limited liability company, (the “Membership Interests”). The Membership Interests are owned by Mr. James F. O’Rourke, the principal owner and sole director and officer of the Company. The purchase price paid by the Company was 2,000,000 shares of its Series A Preferred Stock valued at \$1,500,000, which each Series A Preferred Stock is convertible into 1,000 common shares of the Company at a fixed price of \$0.0001 at the option of the holder.

Creative Motion Technology, LLC (“CM Tech”) is a small New England based motor manufacturer founded in 2004 and has been in business for over 17 years. CM Tech’s management has over 60 years of design and manufacturing expertise, specializing in the design and custom building of industrial servomotors both brush and brushless motor designs. CM Tech’s current market focus is on the niche motor demands for low volume, high-quality cost-effective motors which are primarily used in industrial robotics for the semiconductor manufacturing industry. The motors that CM Tech currently have in production, primarily provide the X, Y, and Z axis articulation in factory automation robots.

Included with CM Tech acquisition is Frame One, which is a custom picture framing shop located in North Reading, MA. Frame One has been in business since 2006 and brings with it a strong client base consisting of local schools, colleges, artist guilds, artist, interior decorators/designers, museums, photographers, art galleries and theaters.

The foregoing description of the SPA does not purport to be complete and is qualified in its entirety by reference to the complete text of the document, which is filed as an exhibit to this report and is incorporated herein by reference.

The following table summarizes the consideration transferred to acquire CM Tech and the amounts of identified assets acquired recorded at historical cost at the acquisition date and the consideration provided:

Cash	26,042
Inventory	82,588
Total Assets Acquired	108,630
Loss on acquisition of entity owned by CEO.	1,391,370
The purchase price consists of the following:	
Preferred Shares	1,500,000
Total Purchase Price	1,500,000

The historical cost of the assets acquired includes cash and inventory at approximately \$108,630. There is no impairment to the cash and inventory received.

**POWERDYNE INTERNATIONAL, INC.**  
**NOTES TO UNAUDITED CONDENSED CONSOLIDATED FINANCIAL STATEMENTS**  
**June 30, 2022, and 2021**

**7. ACQUISITION OF PRIVATE COMPANY OWNED BY CEO (Continued)**

The pro forma information below present statements of operations data as if the acquisition of CM Tech took place on January 1, 2020.

	<b>Consolidated For the year ended <u>December 31, 2021</u></b>	<b>Consolidated For the year ended <u>December 31, 2020</u></b>
Revenues	\$ 1,224,290	\$ 985,613
Cost of Goods Sold	<u>721,243</u>	<u>525,454</u>
Gross profit	\$ 503,047	\$ 460,159
Operating expenses	<u>265,779</u>	<u>245,531</u>
Net Income	<u>\$ 237,268</u>	<u>\$ 214,628</u>

**8. RELATED PARTY**

From time to time, we receive payments from stockholders in the form of cash and/or out-of-pocket expenditures for the benefit of the Company, which are business in nature. On December 11, 2018, we received a loan from a stockholder in the amount of \$13,500, to be repaid in monthly installments of principal and interest beginning March 25, 2019.

During the six months ended June 30, 2022, a related party advanced the Company \$104,679. Amounts accrued, but not yet paid as due to related party on June 30, 2022, and December 31, 2021, was \$258,579 and \$153,900, respectively.

**9. COMMITMENTS AND CONTINGENCIES**

***Litigation***

There are no pending, threatened or actual legal proceedings in which the Company or any subsidiary is a party.

## ITEM 2. MANAGEMENT’S DISCUSSION AND ANALYSIS OF FINANCIAL INFORMATION AND RESULTS OF OPERATIONS

We are an operating company which has experienced losses since our inception. Our sources of cash to date have been capital invested by shareholders and venture capital investors/lenders. On March 6, 2021, the Company acquired CM Tech and received \$32,056 in revenue from the new operation.

On March 6, 2022, pursuant to a Securities Purchase Agreement (the “SPA”), Powerdyne International, Inc. (the “Company”), acquired all of the issued and outstanding membership interests of Creative Motion Technology, LLC, a Massachusetts limited liability company, (the “Membership Interests”). The Membership Interests are owned by Mr. James F. O’Rourke, the principal owner and sole director and officer of the Company. The purchase price paid by the Company was 2,000,000 shares of its Series A Preferred Stock valued at \$1,500,000.

Creative Motion Technology, LLC (“CM Tech”) is a small New England based motor manufacturer founded in 2004 and has been in business for over 17 years. CM Tech’s management has over 60 years of design and manufacturing expertise, specializing in the design and custom building of industrial servomotors both brush and brushless motor designs. CM Tech’s current market focus is on the niche motor demands for low volume, high-quality cost-effective motors which are primarily used in industrial robotics for the semiconductor manufacturing industry. The motors that CM Tech currently have in production, primarily provide the X, Y, and Z axis articulation in factory automation robots.

Included with CM Tech acquisition is Frame One, which is a custom picture framing shop located in North Reading, MA. Frame One has been in business since 2006 and brings with it a strong client base consisting of local schools, colleges, artist guilds, artist, interior decorators/designers, museums, photographers, art galleries and theaters.

The foregoing description of the SPA does not purport to be complete and is qualified in its entirety by reference to the complete text of the document, which is filed as an exhibit to this report and is incorporated herein by reference.

The issuance of the 2,000,000 shares of Series A Preferred Stock pursuant to the Securities Purchase Agreement were made in reliance on the exemption from registration afforded under Section 4(2), of the Securities Act of 1933, as amended, and/or Rule 506 of Regulation D promulgated thereunder. Such offer and sale were not conducted in connection with a public offering, and no public solicitation or advertisement was made or relied upon by the Seller/Investor in connection with the issuance by the Company of the Shares.

As of the six months ending June 30, 2022, Powerdyne has stopped the mining of Sia coin and any crypto currency due the lack of productivity of its crypto miners.

The following discussion contains forward-looking statements, as discussed above. Please see the sections entitled “Forward-Looking Condensed Statements” and “Risk Factors” for a discussion of the uncertainties, risks and assumptions associated with these forward-looking statements.

### Operations

The Company’s strategy is to pursue selected opportunities in markets where inexpensive and environmentally friendly power sources are needed and/or required.

**Results of Operations - The three months ended June 30, 2022, compared to the three months ended June 30, 2021:**

**Revenues**

During the three months ended June 30, 2022, we generated \$341,928 in revenue, and during the three months ended June 30, 2021, we generated \$7,380 in revenue.

**Cost of Revenues**

During the three months ended June 30, 2022, we incurred \$255,475 in cost of revenues, and during the three months ended June 30, 2021, we generated \$750 in cost of revenues.

**Gross Profit**

During the three months ended June 30, 2022, we generated \$86,454 in gross profits, and during the three months ended June 30, 2021, we generated \$6,630 in gross profit. The periods are not representative to be analyzed against each other since on March 7, 2022, the Company acquired a much larger business than what is represented in the comparable period.

**Operating expenses**

During the three months ended June 30, 2022, total operating expenses increased to \$130,431 from \$13,740 for the three months ended June 30, 2021.

The net loss for the three months ended June 31, 2022, and 2021 was \$43,977 and \$8,134, respectively.

**Results of Operations - The six months ended June 30, 2022, compared to the six months ended June 30, 2021:**

**Revenues**

During the six months ended June 30, 2022, we generated \$373,985 in revenue, and during the six months ended June 30, 2021, we generated \$43,957 in revenue.

**Cost of Revenues**

During the six months ended June 30, 2022, we incurred \$287,521 in cost of revenues, and during the six months ended June 30, 2021, we generated \$1,500 in cost of revenues.

**Gross Profit**

During the six months ended June 30, 2022, we generated \$86,464 in gross profits, and during the six months ended June 30, 2021, we generated \$42,457 in gross profit. The periods are not representative since on March 7, 2022, the Company acquired a much larger business than what is represented in the comparable period.

**Operating expenses**

During the six months ended June 30, 2022, total operating expenses increased to \$169,752 from \$37,009 for the six months ended June 30, 2021.

The net income (loss) for the three months ended June 30, 2022, and 2021 was (\$1,474,658) and \$3,826, respectively.

### **Liquidity and Capital Resources**

As of June 30, 2022, and December 31, 2021, we had working capital deficits of \$143,163 and \$176,258, respectively.

For the six months ended June 30, 2022, we had a \$22,177 increase in cash compared to the year-ended December 31, 2021, this is primarily due to the CM Tech acquisition.

The total net cash provided by financing activities of \$104,679 was due to an increase in proceeds from the Company's CEO.

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

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

### **Item 3. Quantitative and Qualitative Disclosures About Market Risk**

As a "small reporting company" we are not required to provide this information under this item pursuant to Regulation S-K.

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

### **Evaluation of Disclosure Controls and Procedures**

Our management, with the participation of our Chief Officer, evaluated the effectiveness of our disclosure controls and procedures as of June 30, 2022. The term "disclosure controls and procedures," as defined in Rules 13a-15(e) and 15d-15(e) under the Exchange Act, means controls and other procedures of a company that are designed to ensure that information required to be disclosed by a company in the reports that it files or submits under the Exchange Act is recorded, processed, summarized, and reported, within the time periods specified in the SEC's rules and forms. Disclosure controls and procedures include, without limitation, controls and procedures designed to ensure that information required to be disclosed by a company in the reports that it files or submits under the Exchange Act is accumulated and communicated to the company's management, including its principal executive and principal financial officers, or persons performing similar functions, as appropriate to allow timely decisions regarding required disclosure

Management recognizes that any controls and procedures, no matter how well designed and operated, can provide only reasonable assurance of achieving their objectives and management necessarily applies its judgment in evaluating the cost-benefit relationship of possible controls and procedures. Based on the evaluation of our disclosure controls and procedures as of June 30, 2022, our Chief Executive Officer concluded that, as of such date, our disclosure controls and procedures were not effective at the reasonable assurance level due to the insufficient controls over timely financial statement preparation and review as well as over the preparation and review around accounting for certain complex transactions.

The design of monitoring controls used to assess the design and operating effectiveness of our internal controls is inadequate. We also do not have an adequate internal process to report deficiencies in internal control to management on a timely basis.

### **Changes in Internal Control over Financial Reporting**

We continue to make progress towards remediating the material weaknesses in our internal control over financial reporting. The actions taken include, amongst others, (i) installing a new accounting system which allows us to implement appropriate procedures and processes necessary for adequate controls (ii) implementing month end and period end closing procedures and review processes for key aspects of our financial reporting process, (iii) designing, documenting, and implementing policies and procedures; and (iv) instituting formal procedures for accounting for options.

No other changes in our internal control over financial reporting occurred during the quarter ended June 30, 2022, that have materially affected, or are reasonably likely to materially affect, the Company's internal control over financial reporting.

## PART II

### ITEM 1. LEGAL PROCEEDINGS

There is no pending, threatened or actual legal proceedings in which the Company or any subsidiary is a party.

### ITEM 1A. Risk Factors

As a “smaller reporting company”, we are not required to provide this information under this item pursuant to Regulation S-K

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

None

### ITEM 3. DEFAULTS UPON SENIOR SECURITIES

Not applicable.

### ITEM 4. MINE SAFETY DISCLOSURES

Not applicable

### ITEM 5. OTHER INFORMATION

None

### Item 6. Exhibits.

(a) Exhibits.

<b>Exhibit</b>	<b>Item</b>
31.1*	<a href="#">Certification of Chief Executive Officer pursuant to Section 302(a) of the Sarbanes-Oxley Act of 2002</a>
31.2*	<a href="#">Certification of Chief Financial Officer pursuant to Section 302(a) of the Sarbanes-Oxley Act of 2002</a>
32.1*	<a href="#">Certification of Chief Executive Officer and Chief Financial Officer pursuant to Section 906 of the Sarbanes-Oxley Act of 2002</a>
101.INS	Inline XBRL Instance Document
101.SCH	Inline XBRL Taxonomy Extension Schema Document
101.CAL	Inline XBRL Taxonomy Extension Calculation Linkbase Document
101.DEF	Inline XBRL Taxonomy Extension Definition Linkbase Document
101.LAB	Inline XBRL Taxonomy Extension Label Linkbase Document
101.PRE	Inline XBRL Taxonomy Extension Presentation Linkbase Document
104	Cover Page Interactive Data File (embedded within the Inline XBRL document)

\* Filed herewith.

**SIGNATURES**

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

**POWERDYNE INTERNATIONAL, INC.**

Dated: August 22, 2022

By: /s/ James F. O'Rourke  
Chief Executive Officer  
(Principal Executive Officer)

**EXHIBIT 31.1**

## CERTIFICATION PURSUANT TO SECTION 302

I, James F. O'Rourke, certify that:

1. I have reviewed this Form 10-Q of Powerdyne International, Inc.
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report.
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report.
4. The registrant's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) 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 evaluations; and
  - d) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and
5. The registrant's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting to the registrant's auditors and the audit committee of 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: August 22, 2022

/s/ James F. O'Rourke  
Chief Executive Officer

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**EXHIBIT 31.2****CERTIFICATION**

I, James F. O'Rourke, certify that:

1. I have reviewed this report on Form 10-Q of Powerdyne International, Inc.;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;
4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) for the registrant and have:
  - a. designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
  - b. 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
  - c. 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.
5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of 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.

*/s/ James F. O'Rourke*

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James F. O'Rourke  
Chief Financial Officer  
August 22, 2022

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**EXHIBIT 32.1****CERTIFICATION PURSUANT TO 18 U.S.C. SECTION 1350, AS ADOPTED  
PURSUANT TO SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002**

In connection with the report of Powerdyne International, Inc. (the "Company") on Form 10-Q for the period ending June 30, 2022, as filed with the Securities and Exchange Commission on the date hereof (the "Report"), the undersigned, in the capacities and on the dates indicated below, hereby certifies, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that to his knowledge:

- (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 the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

*/s/ James F. O'Rourke*

James F. O'Rourke  
President (Principal Executive Officer)  
August 22, 2022

*/s/ James F. O'Rourke*

James F. O'Rourke  
Chief Financial Officer  
August 22, 2022

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