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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, 2023.

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	20-5572576
(State or other jurisdiction of incorporation or organization)	(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	☐	Accelerated filer	☐
Non-accelerated filer	☐	Smaller reporting company	☒
Emerging growth company	☒		

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 are 1,884,930,584 shares of issuer's Common Stock outstanding as of July 27, 2023.

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

		June 30, 2023		December 31, 2022 (audited)
ASSETS				
Current Assets:				
Cash	$	57,096	$	33,962
Accounts receivable		106,632		222,489
Inventory		83,553		54,982
Total current assets		247,281		311,433
Property and Equipment				
Cryptocurrency miners		15,000		15,000
Less: accumulated depreciation		(15,000)		(15,000)
Total property and equipment		-		-
Intangible asset - Cryptocurrency		-		6,103
Total Assets	$	247,281	$	317,536
LIABILITIES AND STOCKHOLDERS' (DEFICIT) / EQUITY				
Current Liabilities:				
Accounts payable and accrued expenses		79,063		78,920
Advance deposits		20,895		10,231
Due to related party - CEO		213,079		223,079
Sales taxes payable		1,912		1,241
Income taxes payable		2,950		2,950
Total Current Liabilities		317,899		316,420
Stockholders' (Deficit) / Equity:				
Preferred stock, $0.0001 par value, 20,000,000 shares authorized, 2,000,000 shares issued and outstanding as of June 30, 2023, and 2,000,000 as of December 31, 2022		200		200
Common stock, $0.0001 par value, 2,000,000,000 shares authorized, 1,884,930,584 shares issued and outstanding as of June 30, 2023, and 1,862,430,584 shares issued and outstanding as of December 31, 2022		188,493		186,243
Additional paid-in capital		4,814,651		4,807,901
Accumulated deficit		(5,073,962)		(4,993,228)
Total Stockholders' (Deficit) / Equity		(70,619)		1,115
Total Liabilities and Stockholders' (Deficit) / Equity	$	247,281	$	317,536

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

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

	For the three months ended June 30, 2023	For the three months ended June 30, 2022	For the six months ended June 30, 2023	For the six months ended June 30, 2022
Revenues	$ 285,224	$ 341,928	$ 734,598	$ 373,985
Cost of revenues	242,956	255,475	545,680	287,521
Gross profit	42,268	86,454	188,918	86,464
Operating expenses	118,921	130,431	269,652	169,752
Loss on related party acquisition	-	-	-	1,391,370
Loss from operations and before income taxes	(76,653)	(43,977)	(80,734)	(1,474,658)
				-
Income tax (provision) / expense	-	-	-	-
Net loss	$ (76,653)	$ (43,977)	$ (80,734)	$ (1,474,658)
Basic and diluted loss per common share	$ (0.00)	$ (0.00)	$ (0.00)	$ (0.00)
Basic and diluted weighted average common shares outstanding	1,877,720,639	1,862,430,584	1,877,720,639	1,862,430,584

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

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

	Preferred Stock		Common Stock		Additional Paid-In	Accumulated	Total Stockholders'
	Shares	Amount	Shares	Amount	Capital	Deficit	Deficit
Balance, December 31, 2021	-	$ -	1,862,430,584	$ 186,243	$3,308,101	$ (3,651,212)	$ (156,868)
Issuance of preferred stock for merger transaction with related party	2,000,000	200	-	-	1,499,800	-	1,500,000
Net loss	-	-	-	-	-	(1,474,658)	(1,474,658)
Balance, June 30, 2022	2,000,000	$ 200	1,862,430,584	$ 186,243	$4,807,901	(5,125,870)	$ (131,527)

	Preferred Stock		Common Stock		Additional Paid-In	Accumulated	Total Stockholders' Equity /
	Shares	Amount	Shares	Amount	Capital	Deficit	(Deficit)
Balance, December 31, 2022	2,000,000	$ 200	1,862,430,584	$ 186,243	$4,807,901	$ (4,993,228)	$ 1,115
Issuance of common stock for services	-	-	22,500,000	2,250	6,750	-	9,000
Net loss	-	-	-	-	-	(80,734)	(80,734)
Balance, June 30, 2023	2,000,000	$ 200	1,884,930,584	$ 188,493	$4,814,651	$ (5,073,962)	$ (70,619)

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

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

	For the six months ended June 30, 2023	For the six months ended June 30, 2022
Operating Activities:		
Net loss	$ (80,734)	$ (1,474,658)
Adjustments to reconcile net loss to net cash provided by / (used) in operating activities:		
Depreciation and amortization	-	1,500
Reversal of non-cash related party loss on acquisition	-	1,391,370
Reversal of non-cash decrease / (increase) in intangible assets - Crypto	6,103	(6,253)
Issuance of common stock for consulting services	9,000	-
Changes in operating assets and liabilities:		
Accounts receivable	115,857	(108,958)
Inventory	(28,570)	(71,217)
Accounts payable and accrued expenses	143	60,202
Advance deposits	10,664	3,240
Sales taxes payable	672	1,138
Income taxes payable	-	-
Net cash provided by / (used in) operating activities	33,135	(203,637)
Investing Activities:		
Net cash and assets acquired from CEO's business	-	121,136
Net cash provided by investing activities	-	121,136
Financing Activities:		
Financing provided by / (payment to) - CEO	(10,000)	104,679
Net cash provided by / (used in) financing activities	(10,000)	104,679
Net increase in cash	23,135	22,178
Cash, beginning of period	33,962	9,057
Cash, end of period	$ 57,096	$ 31,234
Non-cash investing and financing activities:		
Preferred stock issued upon related party merger	$ -	$ 1,500,000
Supplemental disclosures of cash flow information		
Cash paid for interest	$ -	$ -
Cash paid for taxes	$ -	$ -

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

1. ORGANIZATION

Powerdyne, Inc., was incorporated on February 2, 2010, in Nevada, and is registered for 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.

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.

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 Interest"). Membership Interests is 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. The Series A Preferred Stock, shall be entitled to have one thousand (1,000) votes per one (1) share, at each meeting of stockholders of the Corporation (or pursuant to any action by written consent) with respect to any and all matters presented to the stockholders of the Corporation for their action or consideration. The holders of Series A Preferred Stock shall vote together with the holders of Common Stock as a single class.

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 has 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, artists, interior decorators/designers, museums, photographers, art galleries and theaters.

1. ORGANIZATION (continued)

The issuance of the 2,000,000 shares of Series A Preferred Stock ("Shares") 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. SUMMARY OF SIGNIFCANT ACCOUNTING POLICIES

The summary of significant accounting policies presented below is designed to assist in understanding the Company's financial statements. Such condensed consolidated financial statements and accompanying notes are a representation of the Company's management, who are responsible for 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 accompany condensed consolidated financial statements.

Basis of Presentation

The accompanying unaudited condensed consolidated financial statements have been prepared in accordance with generally accepted accounting principles ("GAAP") as promulgated in the United States of America.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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. As of June 30, 2023, the Company had an accumulated deficit of $5,073,962. 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, 2023. 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.

Principals of Consolidation

Our condensed consolidated financial statements include the accounts of Powerdyne International, Inc. and its one division and related subsidiaries. All intercompany transactions have been eliminated.

Reclassifications

Certain amounts in the prior period have been reclassified to confirm for the current period presentation.

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.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Cash and Cash Equivalents

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, 2023, and December 31, 2022, respectively.

Allowance for Sale Returns and Doubtful Accounts

Sales Returns – We may, on a case-by-case basis, accept returns of products from our customers, without restocking charges, when they can demonstrate an acceptable cause for the return.

Doubtful Accounts – Accounts receivable are recorded at net realizable value or the amount we expect to collect on gross customer trade receivables. We evaluate the collectability of our accounts receivable based on a combination of factors. If we become aware of a customer's inability to meet its financial obligations after a sale has occurred, we record an allowance to reduce the net receivable to the amount we reasonably believe we will be able to collect from the customer. For all other customers, we recognize allowances for doubtful accounts based on the length of time the receivables are past due, the current business environment and historical experience. If the financial condition of our customers were to deteriorate or if economic conditions worsen, additional allowances may be required in the future. All of our accounts receivable are trade-related receivables.

The allowance for sales returns and doubtful accounts as of June 30, 2023, amounted to $0 (June 30, 2022 - $0).

The Company sometimes receives cash deposits in advance of manufacturing and shipping its products. As of June 30, 2023, there is $20,895 (December 31, 2022 - $10,231) in advance deposits recorded on the balance sheet. When the products are shipped to the customer the advance deposits are recognized as product revenue.

Inventory

Inventory, consisting principally of products held for sale, is stated lower of cost, using the first-in, first-out method, and net realizable value. The amount presented in the accompanying consolidated balance sheet has no valuation allowance.

We regularly evaluate our inventory to identify costs in excess of the lower of cost and net realizable value, slow-moving inventory and potential obsolescence.

Equipment

Equipment is stated at cost. Capital expenditure 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 expenses for the three and six months ended June 30, 2023, and 2022 were $0 and $750, respectively.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Intangible Asset – Cryptocurrency

The Company considers intangible assets - cryptocurrency to be revenue that has been earned, but for which no cash has been received. Intangible assets consist 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, 2023. The Company considers this to be an intangible asset under GAAP guidelines. The Company had $-0- of intangible assets as of June 30, 2023, and $6,103 as of December 31, 2022. 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, 2023, 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 brokerage account also holds cash that is re-classed to cash at the end of each quarter ended.

The Company disposed of all of its cryptocurrency intangible assets on April 5, 2023, and closed our cryptocurrency brokerage account. There was a nominal loss of $22 on the disposition.

Impairment of Long-Lived Assets and Long-Lived Assets to be Disposed of

In accordance with ASC 360, the Company evaluates long-lived assets for impairment whenever events or changes in circumstances indicate that their net book value may not be recoverable.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Impairment of Long-Lived Assets and Long-Lived Assets to be Disposed of (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. The Company as of June 30, 2023, has no long-lived assets with any tangible value recorded on the balance sheet for accounting purposes.

Shipping Activities

Outbound shipping changes to customers are included in "Product revenue". Outbound shipping-related costs are included in "Costs of products sold".

Stock-Based Compensation

We account for all share-based compensation in accordance ASC 718-20 Stock-Based Compensation cost is measured at the grant date, based on the estimated fair value of the award, and is recognized as expense over the requisite vesting period.

Income Taxes

We account for income taxes under the asset and liability method. Deferred tax assets and liabilities are recognized for future tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax bases. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in years in which the temporary differences are expected to be recovered or settled. The effect on deferred tax assets and liabilities of a change in the tax rates is recognized in income in the period that includes the enactment date. Valuation allowances are recorded, when necessary, to reduce deferred tax assets to the amount expected to be realized.

ASC 740, Income Taxes ("ASC 740"), which clarifies the accounting and disclosure for uncertainty in tax position, as defined, seeks to reduce the diversity in practice associated with certain aspect of the recognition and measurement related to accounting for income taxes. We adopted the provisions of ASC 740 as of January 1, 2007, and have analyzed filming positions in each of the federal and state jurisdictions where are required to file income tax returns, as well as all open tax years in these jurisdictions. We have identified the U.S. federal and Massachusetts as our "major" tax jurisdictions. With limited exceptions, we remain subject to Internal Revenue Service ("IRS") examination of our income tax returns filed within the last three (3) years, and to Massachusetts Department of Revenue examination of our income tax returns within the last four (4) years. However, certain tax attribute carryforwards which will remain subject to review and adjustment by the relevant tax authorities until the statute of limitations closes with respect to the year in which such attributes are utilized.

We believe that our income tax filing positions and deductions will be sustained in the audit and do not anticipate any adjustments that will result in a material change to our financial position. Therefore, no reserves for uncertain tax positions have been recorded pursuant to ASC 740. Our policy for recording interest and penalties associated with income-based tax audits is to record such items as a component of income taxes.

Income taxes payable as of June 30, 2023, and December 31, 2022, was $2,950.

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.

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 assets – 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.

Loss per Common Share

Basic 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, 2023, and December 31, 2022, there were no outstanding dilutive securities, except as of June 30, 2023, there was 2,000,000 Series A Preferred Stock outstanding, however, they were not included in the calculations as they are considered anti-dilutive and the Shares inclusion would not change the loss per share calculations as of June 30, 2023, and 2022.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

Loss per share is based upon the weighted average shares of common stock outstanding.

	For the three months ended June 30, 2023	For the three months ended June 30, 2022	For the six months ended June 30, 2023	For the six months ended June 30, 2022
Loss available for common shareholders	$ (76,653)	$ (43,977)	$ (80,734)	$ (1,474,658)
Basic and fully diluted loss per common share	$ (0.00)	$ (0.00)	$ (0.00)	$ (0.00)
Weighted average common shares outstanding – basic and diluted	1,877,720,639	1,862,430,584	1,877,720,639	1,862,430,584

Use of Estimates and Assumptions

Our management has made several estimates and assumptions relating to the reporting of assets and liabilities and the disclosure of contingent assets and liabilities to prepare these condensed consolidated financial statements in conformity with accounting principles generally accepted in the United States of America. Actual results could differ from those estimates.

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. The adoption of this guidance did not have an impact 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 did not 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.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Revenue Recognition

Sia coin is the only crypto coin that Powerdyne used to mine. 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 and the difference between the current market value and the value recorded on the consolidated balance sheet in previous quarter. 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 occurs 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 primarily service the Original Equipment Manufacturers (OEM's) in the semiconductor market by supplying custom designed motors for the robotics used in semiconductor manufacturing equipment. We provide cost-effective value-added turn-key solutions to our clients' drives and articulation needs.

The Market

We service the Global Semiconductor Equipment Manufacture's our Sales to International customers were 36% and 54% of our total sales in 2022 and 2021, respectively.

4. EQUIPMENT – NET

Equipment consists of the following as of June 30, 2023, and December 31, 2022:

	June 30, 2023, (unaudited)	December 31, 2022 (audited)
Cryptocurrency miners	$ 15,000	$ 15,000
Less accumulated depreciation	(15,000)	(15,000)
Total Equipment	$ —	$ -

Equipment is stated at cost and depreciated on a straight- line basis over the assets' estimated useful lives: computer equipment 5 years.

During the quarter ended March 31, 2019, Powerdyne International, Inc. purchased several crypto currency miners and began mining certain crypto coins.

During the year ended December 31, 2022, Powerdyne stopped the mining of Sia coin and any crypto currency due to the lack of productivity of its crypto miners.

5. DUE TO RELATED PARTY – CEO

During the six months ended June 30, 2023, the Company's CEO was reimbursed $10,000 for money advanced to the Company. In the comparative six months ended June 30, 2022, our CEO advanced $104,679 to the Company. The Company owes the following amounts to our CEO as of June 30, 2023, and December 31, 2022, was $213,079 and $223,079, respectively. The balances owed to our CEO are due on demand and therefore recorded as a current liability.

6. 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 Interest is 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 Preferred Stock valued at $1,500,000. The Series A Preferred Stock, shall be entitled to have one thousand (1,000) votes per one (1) share, at each meeting of stockholders of the Corporation (or pursuant to any action by written consent) with respect to any and all matters presented to the stockholders of the Corporation for their action or consideration The holders of Series A Preferred Stock shall vote together with the holders of Common Stock as a single class.

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 has 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, artists, 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.

6. ACQUISITION OF PRIVATE COMPANY OWNED BY CEO (Continued)

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

	Consolidated For the year Ended December 31, 2021	Consolidated For the year ended December 31, 2020
Revenues	$ 1,224,290	$ 985,613
Cost of goods sold	721,243	525,454
Gross profit	$ 503,047	$ 460,159
Operating expenses	265,779	245,531
Net Income	$ 237,268	$ 214,628

7. STOCKHOLDERS' (DEFICIT) / EQUITY

Preferred Stock – There are 20,000,000 shares of authorized preferred stock, par value $0.0001 per share, with 2,000,000 shares issued and outstanding as of June 30, 2023 (December 31, 2022 – 2,000,000). The Series A Preferred Stock, shall be entitled to have one thousand (1,000) votes per one (1) share, at each meeting of stockholders of the Corporation (or pursuant to any action by written consent) with respect to any and all matters presented to the stockholders of the Corporation for their action or consideration. The holders of Series A Preferred Stock shall vote together with the holders of Common Stock as a single class.

Common Stock – There are 2,000,000,000 shares of authorized Class A common stock, par value $0.0001 per share, with 1,884,930,584 shares issued and outstanding June 30, 2023, and December 31, 2022, respectively.

March 6, 2022, the Company issued 2,000,000 preferred shares to our CEO in exchange for his 100% owned private company CM Tech and Frame One. The Series A Preferred Stock, shall be entitled to have one thousand (1,000) votes per one (1) share, at each meeting of stockholders of the Corporation (or pursuant to any action by written consent) with respect to any and all matters presented to the stockholders of the Corporation for their action or consideration. The holders of Series A Preferred Stock shall vote together with the holders of Common Stock as a single class.

Stock issued for services.

On February 27, 2023, the Company issued 7,500,000 shares to a consultant as compensation for accounting services rendered.

On February 27, 2023, the Company issued 15,000,000 shares to a consultant as compensation for legal services rendered.

The Company recorded $9,000 as compensation expense for the 22,500,000 shares issued to third party consultants, which was the fair value of the shares on the date of issuance.

8. INCOME TAXES

The Company's income taxes are filed on an annual basis. Management's best estimate for the accounting for income taxes, uncertain tax positions and its income tax provision is determined on an annual basis. Please see the Company's December 31, 2022, Form 10-K for the annual detailed disclosures.

9. COMMITMENTS AND CONTINGENCIES

Office Space

Our corporate headquarters are in a full-service office suite located in a building in North Reading, Massachusetts, consisting of approximately 5,000 square feet of retail, manufacturing, and office space. The lease was signed in 2006 and is extended every twelve months. The Company is required to provide six months' notice before the lease is terminated. We pay $4,000 per month. There was a two-month deposit, which was applied against monthly rents over ten years ago.

Litigation

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

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

Note about Forward-Looking Statements

This Quarterly Report on Form 10-Q includes statements that constitute "forward-looking statements." These forward-looking statements are often characterized by the terms "may," "believes," "projects," "intends," "plans," "expects," or "anticipates," and do not reflect historical facts.

Specific forward-looking statements contained in this portion of the Annual Report include, but are not limited to: (i) statements that are based on current projections and expectations about the markets in which we operate, (ii) statements about current projections and expectations of general economic conditions, (iii) statements about specific industry projections and expectations of economic activity, (iv) statements relating to our future operations, prospects, results, and performance, and (v) statements that the cash on hand and additional cash generated from operations together with potential sources of cash through issuance of debt or equity will provide the Company with sufficient liquidity for the next 12 months.

Forward-looking statements involve risks, uncertainties, and other factors, which may cause our actual results, performance, or achievements to be materially different from those expressed or implied by such forward-looking statements. Factors and risks that could affect our results, future performance and capital requirements and cause them to materially differ from those contained in the forward-looking statements include those identified in our 2022 Form 10-K under Item 1A "Risk Factors" and Part II, Item 1A. "Risk Factors" below, as well as other factors that we are currently unable to identify or quantify, but that may exist in the future.

In addition, the foregoing factors may generally affect our business, results of operations and financial position. Forward-looking statements speak only as of the date the statements were made. We do not undertake and specifically decline any obligation to update any forward-looking statements. Any information contained on our website www.powerdyneinternational.com or any other websites referenced in this Quarterly Report are not part of this Quarterly Report.

Our Company

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, 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 Interest is 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. the Company acquired CM Tech and received $1,207,168 in revenue from the new operation through to the end of December 31, 2022.

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 has in production primarily provide the X, Y, and Z axis articulation in factory automation robots.

Included with CM Tech acquisition is Frame One ("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, artists, 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.

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.

Our principal offices are located at 45 Main Street, North Reading, MA 01867, our telephone number is (401) 739 - 3300 and our corporate website (which does not form part of this Quarterly Report Form 10-Q) is located at www.powerdyneinternational.com. Our common stock trades on the OTC Markets under the symbol "PWDY".

Operations

We primarily service the Original Equipment Manufacturers (OEM's) in the semiconductor market by supplying custom designed motors for the robotics used in semiconductor manufacturing equipment.

Results of Operations - The three months ended June 30, 2023, compared to the three months ended June 30, 2022:

Revenues

During the three months ended June 30, 2023, we generated $285,224 in revenue, and during the three months ended June 30, 2022, we generated $341,928 in revenue. CM Tech generated approximately $216,251 and had a slowdown in revenues relative to Q1 2023 was due to a customer supply chain back up. CM Tech has also accumulated inventory over the last few months to meet the additional demand requested by our customers. The decrease in revenues due supply chain issues in the three months ended June 30, 2023, is consistent with the decrease of $115,857 in accounts receivable as of December 31, 2022, of $22,489 to $106,632 on June 30, 2023. During the second quarter 2023, Frame One generated $68,971 in revenues and had a slow first quarter due to staffing issues.

Cost of Revenues

During the three months ended June 30, 2023, we incurred $242,956 in cost of revenues, and during the three months ended June 30, 2022, we incurred $255,475 in cost of revenues. Cost of revenues did not decrease as much as revenue because of some labor inefficiencies and with increase of variable cost labor versus fixed salary labor due to staffing shortages.

Gross Profit

During the three months ended June 30, 2023, we generated $42,268 in gross profits, and during the three months ended June 30, 2022, we generated $86,454 in gross profit. Gross profits have decreased in dollar amount due to the decrease in CM Tech sales during the three months ended June 30, 2023. Gross profit percentage in three months ended June 30, 2023, decreased to 14.8% due to the labor inefficiencies described above when compared to gross profit percentages held at the Company's expected 25.2%.

Operating expenses

During the three months ended June 30, 2023, total operating expenses decreased slightly to $118,921 from $130,431 for the three months ended June 30, 2022. As there were additional expenses of $11,510 incurred during this period to finalize the SEC reporting requirements for the CM Tech and Frame One acquisition.

The net loss for the three months ended June 31, 2023, and 2022 was $76,653 and $43,977, respectively. The increase in net loss is attributable to the decrease in revenues with CM Tech and labor inefficiencies with Frame One during the three months ended June 30, 2023.

Results of Operations - The six months ended June 30, 2023, compared to the six months ended June 30, 2022:

Revenues

During the six months ended June 30, 2023, we generated $734,598 in revenue, and during the six months ended June 30, 2022, we generated $373,985 in revenue, which was a shortened period from March 7, 2022, the day we acquired CM Tech and Frame One, to June 30, 2022. Revenues increased by $360,613 during the six months ended June 30, 2023. $214,635 of the increase is attributable to generating and normalizing revenues for the full six months period as the prior period only had 3 months and 24 days of Frame One and CM Tech operations. The balance of revenues was due to a $202,000 increase in revenues in the first three months of the six months ended June 30, 2023, which offset a $56,000 decrease in CM Tech revenues in the three months ended June 30, 2022.

CM Tech generated $621,503 in revenues during the six months ended June 30, 2023, and Frame One generated $113,095 in revenues during the same period ending.

Cost of Revenues

During the six months ended June 30, 2023, we incurred $545,680 in cost of revenues, and during the six months ended June 30, 2022, we generated $287,521 in cost of revenues. The increase in cost of revenues was relatively consistent with the increase in revenue during the six months ended June 30, 2023.

Gross Profit

During the six months ended June 30, 2023, we generated $188,918 in gross profits, and during the six months ended June 30, 2022, we generated $86,464 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 the comparable period for June 30, 2022. Only one hundred fifteen days of CM tech operations occurred during the six months ended June 30, 2022. Gross profit margins for the six months ended June 30, 2023, were 25.7% compared to the six months ended June 30, 2022, was 23.1% which the slight improvement in margins was due to increased sales volume providing for lower costs for inventory churn.

Operating expenses

During the six months ended June 30, 2023, total operating expenses increased to $269,652 from $169,752 for the six months ended June 30, 2022. The majority of the increase is due to the Company's CEO taking a salary of $6,000 per month and an advisor taking a salary of $5,000 per month. The $33,900 remaining difference is due to an increase in audit fees and consulting expenditures for maintaining the Company as an SEC registrant.

For the six months ended June 30, 2023, the Company had a net loss of $80,734 and for June 30, 2022, there was a loss of $1,474,658, respectively. During March 31, 2022, we recorded a $1,391,370 loss from acquiring CM Tech since it was purchased from a related party, our CEO. We expect that the Company will continue to generate increases in revenues so that we become profitable. However, there is no guarantee that we can achieve these results. The Company substantially improved cash flows from operations to positive $33,135 during the six-month period ended June 30, 2023, compared to the same period in 2022.

Liquidity and Capital Resources

As of June 30, 2023, and December 31, 2022, we had working capital deficits of $70,619 and $4,987, respectively. We historically have satisfied our liquidity requirements through cash generated from operations, subordinated related party promissory notes and issuance of equity securities. The majority of our financing of operations comes from our CEO and majority owner. A summary of our cash flows resulting from operating, investing, and financing activities for the six months ended June 30, 2023, and 2022.

	For the six months ended June 30, 2023	For the six months ended June 30, 2022
Operating activities	33,135	(203,637)
Investing activities	-	121,136
Financing activities	(10,000)	104,679

For the six months ended June 30, 2023, we had a $23,135 increase in cash from the year-ended December 31, 2022. Our cash flow from operations for the six months ended June 30, 2023, compared to the six months ended June 30, 2022, improved substantially by $236,772. Cash flow from operations for June 30, 2023, is $33,135, where the same period for June 30, 2022, was negative $203,637. The improvement in our cash flow from operations is primarily due to the CM Tech and Frame One acquisition and the continued growth of our operating business.

The total net cash used by financing activities of $10,000 was due to reimbursing our CEO for the funding of our operations. In the six months ended June 30, 2022, our CEO provided $104,679 to cover working capital for our organic growth; expenses related to merging CM Tech into Powerdyne International, Inc. and the costs associated with obtaining clearance from FINRA to commence trading in our shares on the OTC markets.

The Company expects that as it continues to grow its top line revenues there will be continued improvement in cash flow from operations.

We believe that funds generated from operations, existing cash balances and, if necessary, related party short-term loans, are likely sufficient to finance our working capital and capital expenditure requirements for the foreseeable future. We have and continue to receive financing in the form of loans from our CEO to provide our required working capital. Our ability to meet our obligations and continue to operate as a going concern is highly dependent on our ability to obtain additional financing. We cannot predict whether this additional financing will be in the form of equity or debt. The financing for these goals could come from further equity financing or could from sales of securities and / or loans. If we are not successful in generating sufficient liquidity from operations or raising sufficient capital resources on terms acceptable to us, this could have a material adverse effect on our business, results of operations liquidity and financial condition.

Inflation

In the opinion of management, inflation has not and will not have a material effect on our operations in the immediate future. However, any substantial supply side price increase will be shared with our customers.

Management will continue to monitor inflation and evaluate the possible future effects of inflation on our business and operation.

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.

Recent Accounting Pronouncements

Refer to Note 3 of our condensed consolidated financial statements for recent accounting pronouncements.

ITEM 3. Quantitative and Qualitative Disclosures About Market Risk

As of June 30, 2023, we did not participate in any market risk-sensitive commodity instruments for which fair value disclosure would be required. We believe we are not subject in any material way to other forms of market risk, such as foreign currency exchange risk or foreign customer purchases or commodity price risk. We believe we are not subject in any material way to other forms of market risk, such as foreign currency exchange risk or foreign customer purchases or commodity price risk.

ITEM 4. CONTROLS AND PROCEDURES

Evaluation of Disclosure control and Procedures. We carried out an evaluation, under the supervision, and with the participation of our management, including our principal executive officer and principal financial officer, of the effectiveness of our disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)). Based upon that evaluation, as of December 31, 2022, we concluded that the Company's disclosure, controls, and procedures were effective.

Management's Report on Internal Control Over Financial Reporting. Our management is responsible for establishing and maintaining adequate internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)). 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.

The Company's management, including the Company's CEO and CFO, do not expect that the Company's disclosure controls and procedures or the Company's internal control over financial reporting will prevent or detect all errors and all fraud. A control system, regardless of how well conceived and operated, can provide only reasonable, not absolute, assurance that the objectives of the control system will be met. These inherent limitations include the following: judgements in decision-making can be faulty, and control and process breakdowns can occur because of simple errors or mistakes, controls can be circumvented by individuals, acting alone or in collusion with each other, or by management override. The design of any system of controls is based in part on certain assumptions about the likelihood of future events, and there can be no assurance that any design will succeed in achieving its stated goals under all potential future conditions. Over time, controls may become inadequate because of changes in conditions or deterioration in the degree of compliance with policies or procedures. Because of the inherent limitations in all control systems, no evaluation of controls can provide absolute assurance that all control issues and instances of fraud, if any, have been detected.

Our management assessed the design and effectiveness of our internal control over financial reporting as of June 30, 2023. In making this assessment, we used the criteria set forth by the Committee of Sponsoring Organizations of the Treadway Commission ("COSO") of 2013 regarding Internal Control – Integrated Framework. Based on our assessment using those criteria, as of June 30, 2023, our management concluded that our internal controls over financial reporting were operating effectively.

There were no changes in our internal control over financial reporting that occurred during the three or six months ended June 30, 2023, that have materially affected, or are reasonably likely to materially affect, our 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

COMMON STOCK

Stock issued for services.

On February 27, 2023, the Company issued 7,500,000 shares to a consultant as compensation for accounting services rendered.

On February 27, 2023, the Company issued 15,000,000 shares to a consultant as compensation for legal services rendered.

The Company relied upon Section 4(2) and/or Regulation D of the Securities Act of 1933, as amended, for the issuance of these securities. No commissions were paid regarding the share issuance and the share certificates were issued, or “book entry”, with a Rule 144 restrictive legend.

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.

Exhibit	Item
31.1*	Certification of Chief Executive Officer and Chief Financial Officer pursuant to Section 302(a) of the Sarbanes-Oxley Act of 2002
32.1*	Certification of Chief Executive Officer and Chief Financial Officer pursuant to Section 906 of the Sarbanes-Oxley Act of 2002
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 03, 2023

By: */s/ James F. O'Rourke*
Chief Executive Officer
(Principal Executive Officer and Principal Financial 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. 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 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. 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 03, 2023

/s/ James F. O'Rourke
Chief Executive Officer and Chief Financial Officer
(Principal Executive Officer and Principal Financial Officer)

EXHIBIT 32.1

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

In connection with the report of Powerdyne International, Inc. (the "Company") on Form 10-Q for the period ending June 30, 2023, 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; as amended, 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
Chief Executive Officer, President and Chief Financial Officer (Principal Executive Officer and Principal Financial Officer)
August 03, 2023