November 17, 2021

Board of Directors
Global Empowerment Mission, Inc.

As part of my review of the 2020 Financial Statements of Global Empowerment Mission, Inc. I examined bank statements of GEM, Inc for the 27 additional program and mission accounts as well as the operation account for the year 2020 including the bank reconciliations for December 31, 2020. My objective was to verify deposits for charitable cash donations as reflected in the financial statements for the year 2020. As a result of my review I conclude that the amount shown in the 2020 financial statements for cash donations is properly reflected.

Malcolm A. Leonard, CPA, P.A.

Member: Florida Institute of Certified Public Accountants
GLOBAL EMPOWERMENT MISSION, INC

FINANCIAL STATEMENTS

DECEMBER 31, 2020
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INDEPENDENT ACCOUNTANT’S REVIEW REPORT

Global Empowerment Mission, Inc
Board of Directors

We have reviewed the accompanying financial statement of Global Empowerment Mission, Inc., which comprise the Statement of Financial Position as of December 31, 2020, and the related statements of Revenue and Expenses, changes in fund balances and cash flows for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management’s financial data and making inquiries of company management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management’s Responsibility for the Financial Statements
Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

Accountant’s Responsibility
Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modification that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of Global Empowerment Mission, Inc., and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our reviews.

Accountant’s Conclusion
Based on our review we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Malcolm A. Leonard, CPA, P.A.
Hollywood, Florida
November 12, 2021

Member: Florida Institute of Certified Public Accountants
GLOBAL EMPOWERMENT MISSION, INC.
STATEMENT OF FINANCIAL POSITION
AS OF DECEMBER 31, 2020

ASSETS

Current Assets:
Cash $ 465,827
Inventory of Aid Supplies 5,006,720
Total Current Assets 5,472,547

Property and Equipment:
Furniture, Fixtures, and Equipment 160,130
Less: Accumulated Depreciation (28,479)
Net Property and Equipment 131,651

TOTAL ASSETS $ 5,604,198

LIABILITIES AND FUND BALANCE

Current Liabilities:
Accounts Payable & Accrued Expenses $ 27,005
Small Business Admin - PPP Loan 72,500
Total Current Liabilities 99,505

FUND BALANCE 5,504,693

TOTAL LIABILITIES AND FUND BALANCE $ 5,604,198

See Accountant's Review Report
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GLOBAL EMPOWERMENT MISSION, INC
STATEMENT OF REVENUE, EXPENSES AND FUND BALANCE
FOR THE YEAR ENDED DECEMBER 31, 2020

REVENUE
Cash Contributions $ 8,539,277
Non Cash Contributions 12,483,852
Total Revenue 21,023,129

EXPENSES
Grants and Expenses for Domestic Assistance:
  Covid 19 Pandemic Missions 11,636,038
  Gulf Coast Hurricane Laura Relief 430,329
  California Wild Fires Relief 370,699
  Oregon Wild Fires Relief 545,017
  United States Small Business Assistance 100,000
  Tennessee Tornadoes Mission 91,777
  Total Grants and Expenses for Domestic Assistance 13,173,860

Grants and Expenses for Foreign Assistance
  Bahamas Operations Relief Missions 1,411,523
  Hurricane ETA/ IOTA- Honduras & Guatemala Relief 347,794
  Haiti Sustainable Development Mission 95,672
  Puerto Rico Community Projects 47,999
  Australia Wild Fire Relief 215,458
  Beirut Lebanon Explosion Relief 63,252
  Total Grants and Expenses for Foreign Assistance 2,181,698

  Total Grants and Assistance 15,355,558

General and Administrative Expenses:
  Salaries & Wages 489,044
  Fundraising Expenses 84,051
  Professional Fees 91,230
  Office and Administrative Expenses 96,818
  Rent 182,680
  Depreciation 16,385
  Insurance 12,053
  Taxes & Licenses 37,831
  Total General & Administrative Expenses 1,010,092

  Total Expenses 16,365,650

Revenue Less Expenses 4,657,479
Fund Balance - Beginning of Year 847,214
Fund Balance - End of Year $ 5,504,693

See Accountant's Review Report
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GLOBAL EMPOWERMENT MISSION, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2020

Operating Activities:

Revenue Less Expenses $ 4,657,479
Adjustment to reconcile net revenue to net cash provided by operating activities:
  Depreciation 16,385
Changes in operating assets and liabilities:
  Increase in Inventory Donated (4,773,943)
  Increase in Accounts Payable 12,429
  Increase in Notes Payable 72,500
  Net cash provided by <used in> operating activities (15,150)

Investing Activities:

Changes in Property & Equipment - Equipment Purchased (31,414)

Net cash (used in) provided by investing activities (31,414)

Increase (Decrease) in cash and cash equivalents (46,564)

Cash and cash equivalents at beginning of year 512,391

Cash and cash equivalents at end of year $ 465,827

See Accountant’s Review Report
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GLOBAL EMPOWERMENT MISSION, INC
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020

OPERATIONS
Global Empowerment Mission, Inc., is a tax exempt 501 (c) (3) non-profit organization founded in 2011. The organization is dedicated to restoring hope and opportunity to those most affected by worldwide natural and economic disasters. The organization works as a first responder for disaster relief, bridging the gap between first response and sustainable development, implementing practices to ensure sustainable development in planned phases of disaster response.

NOTE A: SUMMARY OF SIGNIFICANT FINANCIAL ACCOUNTING POLICIES
Accounting transactions of the company are recorded on the accrual method for financial statement purposes in accordance with generally accepted accounting principles.

Revenue is recognized under two categories, cash donations and non-cash donations. Non-cash donations are valued at fair market value for financial statement purposes.

PROPERTY AND EQUIPMENT
Property and equipment are stated at cost. Depreciation is computed using the Straight Line Method over the useful life of the asset.

NOTE B: LONG TERM LEASES
The office and warehouse is located at 1810 NW 94th Ave, Doral, Florida 33172. It is leased through April 2023. The monthly rental is $11,114 with an additional $5,000 due per quarter. The Annual lease liability is $153,333.

NOTE C: INCOME TAX
Global Empowerment Mission, Inc., is a tax exempt non-profit 501 (c) (3) organization. Therefore, no provision for income taxes has been included in these financial statements.

NOTE D: COMMITMENTS AND CONTINGENCIES
As of the statement date there were no unusual commitments or contingencies.