

**COMEPAY, INC.**  
(f/k/a Great Rock Development Corporation)  
a Florida corporation  
OTC Pink® Basic Disclosure

**ANNUAL INFORMATION AND DISCLOSURE STATEMENT**

As of March 31, 2018

**Item I Name of the Issuer and its Predecessor (if any):**

The exact name of the issuer is Comepay, Inc. (f/k/a Great Rock Development Corporation) (the “Company”), a Florida corporation.

The Company was incorporated on June 14, 1995 as Dragon Environmental Corporation in the State of Florida. On August 22, 2006, the Company changed its name to “Symposium Productions Corporation”. On June 25, 2008, the Company changed its name to “Feed Global Corporation”, and subsequently, on September 18, 2009, the corporate name was returned to “Symposium Productions Corporation”. On February 16, 2010, The Company changed its name to “Gradient Wind Technologies, Inc.”. On August 19, 2010, the Company changed its name to “Grid Cloud Solutions, Inc.”. On December 28, 2011, the Company changed its name to “Byers Brook Resources Corp”. On January 17, 2012, the Company name was changed to “Great Rock Development Corporation”. Effective March 1, 2018 the Company name was changed to “Comepay, Inc.”

**Item II Address of the Issuer's Principal Executive Offices:**

Comepay, Inc.  
10-8707 Dufferin Street,  
Suite #308, Vaughn, Ontario L4J 0A6  
Canada  
Tel: (954) 607-2296  
info@comepayinc.com

**Item III Security Information**

Trading Symbol:	CMPY
Exact title and class of securities outstanding:	Common Stock
CUISP:	20036M107

Total Authorized Share Capital: 750,000,000 shares of Common Stock, par value \$0.001  
1,000,000 shares of Class A Preferred Stock, par value \$0.001

Total Shares issued and Outstanding: 64,144,741 shares of Common Stock  
(March 31, 2018)  
1,144,741 shares of Common Stock  
(December 31, 2017)  
Nil shares of Class A Preferred Stock  
(March 31, 2018 and December 31, 2017)

Name and address of the transfer agent:

HERITAGE TRANSFER COMPANY  
1320 - 4 King St.  
Toronto ON M5H 1B6  
Phone: (416) 264-9509

Heritage Transfer Company is registered under the Securities Exchange Act of 1934, as amended, and is an approved transfer agent by the U.S. Securities and Exchange Commission.

The Company's stock has never been subject to any trading suspensions issued by the SEC.

Other than as set out below, no stock split, stock dividend, recapitalization, merger, acquisition, spin-off or reorganization has occurred up to the date of this report.

On incorporation, June 14, 1995, the Company authorized 7,500,000 shares of common stock par value \$0.001. On December 29, 1995, the Company amended its articles to create 1,000,000 shares of Class A of Preferred Stock having a par value of \$0.001 per share and having the right to convert to shares of common stock at half the bid price of the Company's common stock on the day preceding the election notice received from any holder of such class. Further, upon liquidation, holders of Class A Preferred Stock are entitled to recover an amount equal to the book value of their shares prior to any distributions to holders of the Company's common stock. Prior to payment of any dividends to holders of the Company's common stock, holders of Class A Preferred Stock shall receive annual dividends of \$0.01 per share on an accumulative basis. Other than with reference to matters affecting the attributes of the Class A Preferred Stock, holders of Class A Preferred shares have no voting rights.

Subsequently on December 31, 1996, the Company amended its articles to increase its authorized capital to 20,000,000 shares of common stock, par value \$0.001 per share. On May 21, 1998, the Company amended its articles to increase its authorized capital to 50,000,000 shares of common stock, par value \$0.001 per share. On August 20, 1999, the Company amended its articles to increase its authorized capital to 250,000,000 shares of common stock, par value \$0.001 per share. On November 13, 2000, the Company amended its articles to increase its authorized capital to 500,000,000 shares of common stock, par value \$0.001 per share. Effective July 23, 2002, the Company effected a 1,000 for 1 reverse split of its issued and outstanding shares. The authorized capital remained 500,000,000 common shares at par value \$0.001 per share. On September 14, 2006, the Company amended its articles to increase the authorized capital to 750,000,000 common shares at par value \$0.001 per share. Further effective September 27, 2006, the Company undertook a forward split on the basis of 12 for 1. Effective February 29, 2012, the Company effected a reverse split on the basis of 50 to 1. The authorized capital remained 750,000,000 common shares at par value \$0.001 per share following the split.

On January 23, 2018, the board of directors of the Company and its controlling shareholder, approved a name change to "Comepay, Inc.", a symbol change to CMPY and a reverse split on the basis of one new share for every 100 issued and outstanding shares. The name change and reverse split became effective March 1, 2018. The impact of the reverse split has been retroactively applied to all share and per share data contained herein. The authorized capital remained 750,000,000 common shares at par value \$0.001 per share following the split.

On March 7, 2018 the Company concluded a Share Exchange agreement whereunder we issued 63,000,000 shares of post split common stock to acquire ownership of four (4) operating

subsidiaries in Rostov and Moscow, Russia. The transaction resulted in a change in control and a change in business.

#### **Item IV Issuance History**

*During the fiscal year ended December 31, 2017, the Company made the following issuances of stock:*

There were no new shares issued during the fiscal year ended December 31, 2017. A total of 400,000 shares issued during prior periods to third parties were canceled during fiscal 2017, leaving a total of 1,144,741 shares issued and outstanding at at December 31, 2017, after impacting the 100 for 1 reverse split effected on March 1, 2018.

*During the fiscal year ended December 31, 2016, the Company made the following issuances of stock:*

On March 1, 2016, the Company entered into an agreement with its research and development team, wherein the team agreed to the issuance of 270,000 shares to two individuals in lieu of payment toward outstanding invoices. Although the agreement with the research and development team called for the issuance of 270,000 shares, those shares were not physically issued until October 2017, and were not included in the number of issued and outstanding shares presented by the Company until they were physically issued.

As at December 31, 2016 there were a total of 1,274,503 shares issued and outstanding.

#### **Item V Financial Statements**

The Company has attached to this Disclosure Statement the following financial statements:

As of the fiscal years ended December 31, 2017, and 2016: Unaudited Balance Sheets, Unaudited Statements of Operations, Unaudited Statement of Stockholders Equity, Unaudited Statements of Cash flows and Unaudited Notes to Financial Statements.

#### **Item VI Nature of the Issuer's Business:**

##### **A. Business of Issuer**

Up until September 15, 2017, Great Rock Development was a publicly traded research & development company with a focus on the development of technologies that assist mining and resource companies to extract greater value in gold and platinum mining.

The Company was in the process of researching and developing a proprietary Gold & Platinum Filter. The technology was anticipated to separate and filter Gold & Platinum down to an industry leading 10 microns in size, with the potential to transform once valueless tailings into potentially valuable minerals. While Great Rock worked to commercialize the Filter prototype, management continued to research the development of new mineral claims with hopes of acquiring proven Gold and or Platinum properties.

On September 15, 2017 the Company's sole officer and a member of the board of directors, Mr. John S. Wilkes, resigned all positions. Concurrently the Company's other director, Ms. Maria

Gafter also resigned her position. Effective October 10, 2017 each of Mr. Wilkes and Ms. Gafter agreed to waive all accrued and unpaid compensation up to the date of their respective resignations.

Also effective September 15, 2017, Mr. Ilya Kaplan was appointed to the Company's board of directors as sole officer and director.

Upon the appointment of Mr. Kaplan to the board of directors the Company also completed a change in control whereby Mr. Kaplan became the controlling shareholder having acquired 733,980 (post reverse split) shares of common stock from various selling shareholders, including Mr. Wilkes and Ms. Gafter. Effective upon closing of the transactions, Mr. Kaplan held 64.1% of the total issued and outstanding common stock. Upon the completion of the aforementioned change in management and control the Company moved to acquire an operating business in the payment processing sector.

On March 1, 2018, in anticipation of the completion of a Share Exchange Agreement in respect of a targeted acquisition in the payment processing sector, the Company expanded its Board of Directors, and concurrently appointed new officers. Mr. Ilya Kaplan, our sole officer and director resigned from all positions, and the following individuals were appointed to fill the vacancies as noted:

Mr. Dmitry Tsatskhin – Chief Executive Officer and Director

Mr. Felix Naff - President and Director

Mr. Dmitry Solomovich – Secretary and Treasurer

Mr. Rasat Ibadov – Chief Operating Officer and Director

Effective March 7, 2018, the Company closed the aforementioned Share Exchange Agreement with Comepay Group Corp., a company incorporated in the Republic of Panama, and Roza Dizhechko, an individual, whereby the Company has acquired a 100% interest in four (4) operating entities (referred to collectively as "Comepay") in a two-stage process, for total consideration of 63,000,000 restricted shares of the Company's common stock, inclusive of 3,000,000 shares issued as a finders fee in connection with the transaction.

**B. Date and State of Incorporation**

The Issuer is a Florida corporation, incorporated on June 14, 1995.

**C. Issuer's Primary and Secondary SIC Codes**

Primary SIC: 7389 - Business Services, Not Elsewhere Classified

Secondary SIC: -

The Company intends to update its secondary SIC code at the earliest practicable date.

**D. Issuer's Fiscal Year End Date**

The Issuer's fiscal year end is December 31.

**E. Principal Products, Services and Their Markets**

Up to September 15, 2017, the Company was focused on research & development with a focus on the development of technologies that assist mining and resource companies to extract

greater value in gold and platinum mining. Upon the completion of the aforementioned change in management and control the Company has changed its focus to acquire an operating business in the payment processing sector.

Effective March 7, 2018, the Company closed a Share Exchange Agreement with Comepay Group Corp., a company incorporated in the Republic of Panama, and Roza whereby the Company has acquired a 100% interest in four (4) operating entities (referred to collectively as “Comepay”) in a two-stage process, for total consideration of 60,000,000 restricted shares of the Company’s common stock.

The Comepay group of companies including Comepay, RP Systems, M-NN LLC and Chek-online have been operating for over 11 years providing internet acquiring services and support, facilitating instant payments and internet based payment transactions via kiosks, mobile interfaces and web-based applications such as electronic wallets. The Company also leases and sells cash registers and Point of Sale (POS) systems, including its recently developed proprietary multifunctional smart POS fiscal cash register system. Combining proprietary software and equipment, Comepay processes over 10 million customer payments per month and presently has more than 22,000 kiosks across Russia. The companies are currently focusing their planned business expansion on the smart POS fiscal cash register system called “Cassatka” in order to help businesses comply with newly released Russian taxation legislation, 54-FZ which requires 1.2 million businesses in fiscal 2018, and a further 1.4 million businesses in fiscal 2019 to install new, federally compliant on-line cash registers. The Cassatka, Comepay’s multifunctional smart POS online fiscal cash register can process payments and meet fiscal data storage requirements for participating businesses. It is a convenient and cost competitive solution for businesses to meet the new federal taxation requirements in Russia, and is currently being manufactured for distribution prior to June 2018. As the companies expand their business model, we expect to offer blockchain acquiring services and also to accept payments in multiple crypto currencies on the Cassatka. The Comepay group of companies presently earn revenue from a variety of channels including fee based commissions on payment processing for both cash and debit card payments, software licensing, kiosk placement fees and other rental fees for cash registers and associated equipment. With gross revenues of approximately US\$22million (\$1.234Bn Rubles in fiscal 2017, the Comepay companies are looking to expand rapidly in fiscal 2018 and beyond as we introduce and market the Cassatka along with a suite of enhanced user features. [www.comepaygroup.com](http://www.comepaygroup.com), [www.comepay.ru](http://www.comepay.ru), [www.kassatka.me](http://www.kassatka.me), [www.chekonline.ru](http://www.chekonline.ru), and [www.starrys.ru](http://www.starrys.ru)

## **Item VII Nature and Extent of the Issuer's Facilities**

Comepay, Inc. is presently using offices provided by its officers and directors without remuneration; such office is located at:

Comepay, Inc.  
10-8707 Dufferin Street,  
Suite #308, Vaughn, Ontario L4J 0A6  
Canada

The Company intends to operate from expanded offices in the U.S. in the coming months, and from corporate offices located in both Rostov and Moscow, Russia where its subsidiaries are currently operating.

## **Item VIII Officer, Directors and Control Persons (greater than 5% shareholders):**

## A. Officers, Directors and Control Persons

On March 1, 2018, the Company expanded its Board of Directors, and concurrently appointed new officers. Mr. Ilya Kaplan, our sole officer and director resigned from all positions, and the following individuals were appointed to fill the vacancies as noted:

Mr. Dmitry Tsatskhin – Chief Executive Officer and Director

Mr. Felix Naff - President and Director

Mr. Dmitry Solomovich – Secretary and Treasurer

Mr. Rasat Ibadov – Chief Operating Officer and Director

**Mr. Dmitry Tsatskhin** attended the Academy of Public Administration in Russia and obtained a diploma in Higher Education and a specialty in World Economics. Thereafter his career has been entirely focused on marketing, selling, software development and new technology in the field of cellular phones, cash registers, payment kiosks, and proprietary payment processing products. Over the past 12 years Mr. Tsatskhin has worked with the suite of Comepay companies to drive sales and innovation bringing relationships with large industry partners in Russia including Yandex, Magnit, Beeline, and MTS.

**Mr. Felix Naff** has over twenty years of experience evaluating and advising both private and public corporations with a global focus, in all aspects of business development including: corporate restructures, initial public offerings, reverse take overs and underwriting efforts. Mr. Naff holds particular expertise in recognizing new or expanding business opportunities and capitalizing on corporate growth through strategic investment. Mr. Naff has a strong network of business partners in Russia and other Common Wealth of Independent States (CIS) countries.

**Mr. Rasat Ibadov** graduated with honors from Moscow State Regional University (MGOU) obtaining a Bachelors degree, majoring in World Economics, in 2005. Thereafter Mr. Ibadov has been employed by various corporations as Head of Finance. From 2009 to present Mr. Ibadov has been employed with RusAvto Limited, headquartered in Moscow, Russia. Mr. Ibadov's global finance experience is expected to be a substantive advantage to Comepay as we move to implement our growth Strategy in 2018 and beyond.

**Mr. Dmitry Solomovich** operates a private merchant business for precious gems. Having learned his trade through years of operating an extensive family run gem business and trade, Mr Solomovich has expertise with all precious stones, focussed on the acquisition of both raw gems and finished stones for retail and wholesale jewellery operations. With over 15 years of experience in global marketing and procurement, Mr. Solomovich will work with the board of directors of Comepay to enhance supplier relationships down the supply chain.

### Greater than 5% shareholders (March 31, 2018)

Comepay Group Corp.

50<sup>th</sup> Street, Global Plaza Tower,

19<sup>th</sup> Floor, Suite H, Panama City,

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Republic of Panama	30,000,000 common shares	46.7%
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Roza Fedorovna Dizhechko

5 , Sedova Street, Rostov on Don,

344006, Russia

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30,000,000 common shares	46.7%
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Total	60,000,000 common shares	93.4%
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B. Legal/Disciplinary History

None.

C. Beneficial Owners

As of March 31, 2018, the Company's only shareholders known to beneficially own more than ten percent (10.0%) of the Company's outstanding capital stock are Comepay Group Corp., a company incorporated in the Republic of Panama, and Roza Fedorovna Dizhechko, a citizen of Russia. Effective March 7, 2018, Comepay Group Corp and Ms. Dizhechko became the Company's controlling shareholders as a result of a Share Exchange Agreement whereby the Company acquired a group of operating companies in the payment processing sector located in Russia.

Under the terms of the Share Exchange Agreement, the Company has acquired a 100% interest in four (4) operating entities (referred to collectively as "Comepay") in a two-stage process, for total consideration of 60,000,000 restricted shares of the Company's common stock.

**Item IX. The name, address, telephone number, and email address of each of the following outside providers that advise the issuer on matters relating to the operations, business development and disclosure.**

Transfer Agent

HERITAGE TRANSFER COMPANY

1320 - 4 King St.

Toronto ON M5H 1B6

Phone: (416) 264-9509

Legal Counsel

SD Mitchell and Associates, PLC

829 Harcourt Rd.

Grosse Pointe Park, MI

United States 48230

(248) 515-6035 (Phone)

(248) 751-6030 (Facsimile)

Accountant/Auditor

The Accounting Connection

Li Shen, CGA

145-251 Midpark Blvd SE

Calgary, Alberta T2X 1S3

[support@theaccountingconnection.com](mailto:support@theaccountingconnection.com)

Investor Relations

N/A

**Item X                    Issuer's Certification**

I, Felix Naff, President of Comepay, Inc. (f/k/a Great Rock Development Corporation) a Florida corporation, hereby certify that:

i. I have reviewed this Company Information and Disclosure Statement (this "Disclosure Statement") of the Company;

ii. Based on my knowledge, this Disclosure Statement does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements therein made, in light of the circumstances under which such statements were made, not misleading with respect to the periods covered by this Disclosure Statement; and

iii. Based on my knowledge, the financial statements and other financial information included or incorporated by reference in this Disclosure Statement fairly present in all material respects the financial condition, results of operations and cash flows of the Company as of and for the periods presented in this Disclosure Statement.

Dated: April 3, 2018

/s/Felix Naff

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Felix Naff  
President and Director



**COMEPAY, INC.**  
**Financial Statements**  
**For the fiscal years ended December 31, 2017 and 2016**  
**(Unaudited)**

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## NOTE TO READER

The financial statements of Comepay, Inc. (f/k/a Great Rock Development Corp.) attached hereto are management prepared and have not been reviewed by an independent public accountant.

On September 15, 2017 the Company's sole officer and a member of the board of directors, Mr. John S. Wilkes, resigned all positions. Concurrently the Company's other director, Ms. Maria Gafter also resigned her position. Effective September 15, 2017, Mr. Ilya Kaplan was appointed to the Company's board of directors as sole officer and director. Upon the appointment of Mr. Kaplan to the board of directors the Company also completed a change in control whereby Mr. Kaplan became the controlling shareholder having acquired 733,980 (post reverse split) shares of common stock from various selling shareholders, including Mr. Wilkes and Ms. Gafter. Effective upon closing of the transactions, Mr. Kaplan held 64.1% of the total issued and outstanding common stock. Upon the completion of the aforementioned change in management and control the Company moved to acquire an operating business in the payment processing sector.

On January 23, 2018, the board of directors of the Company and its controlling shareholder, approved a name change to "Comepay, Inc.", a symbol change to CMPY and a reverse split on the basis of one new share for every 100 issued and outstanding shares. The name change and reverse split became effective March 1, 2018. The impact of the reverse split has been retroactively applied to all share and per share data contained herein. The authorized capital remained 750,000,000 common shares at par value \$0.001 per share following the split.

On March 1, 2018, in anticipation of the completion of a Share Exchange Agreement in respect of a targeted acquisition in the payment processing sector, the Company expanded its Board of Directors, and concurrently appointed new officers. Mr. Ilya Kaplan, our sole officer and director resigned from all positions, and the following individuals were appointed to fill the vacancies as noted:

Mr. Dmitry Tsatskhin – Chief Executive Officer and Director  
Mr. Felix Naff - President and Director  
Mr. Dmitry Solomovich – Secretary and Treasurer  
Mr. Rasat Ibadov – Chief Operating Officer and Director

Effective March 7, 2018, the Company closed the aforementioned Share Exchange Agreement with Comepay Group Corp., a company incorporated in the Republic of Panama, and Roza Dizhechko, an individual, whereby the Company has acquired a 100% interest in four (4) operating entities (referred to collectively as "Comepay") in a two-stage process, for total consideration of 63,000,000 restricted shares of the Company's common stock, inclusive of 3,000,000 shares issued as a finders fee in connection with the transaction.

The Comepay group of companies including Comepay, RP Systems, M-NN LLC and Chek-online have been operating for over 11 years providing internet acquiring services and support, facilitating instant payments and internet based payment transactions via kiosks, mobile interfaces and web-based applications such as electronic wallets. The Company also leases and sells cash registers and Point of Sale (POS) systems, including its recently developed proprietary multifunctional smart POS fiscal cash register system.

Due to the change in business focus, retroactive to June 30, 2017 and applied in all subsequent comparative periods, the Company has discontinued all operations associated with the Company's former line of business.

Certain reclassifications have been made to the prior period's financial statements in order to conform to the current period's presentation and to correct certain errors in the financial schedules and comparative data as provided in prior reporting periods.

**COMEPAY, INC.**  
**BALANCE SHEETS**

	December 31, 2017 <u>(Unaudited)</u>	December 31, 2016 <u></u>
<b>ASSETS</b>		
Current assets		
Cash and cash equivalents	\$ -	\$ -
Deposit paid to acquisition target	1,002,000	-
Current assets from discontinued operations (Note 3)	-	1,000
Total current assets	<u>1,002,000</u>	<u>1,000</u>
<b>TOTAL ASSETS</b>	<u><u>\$ 1,002,000</u></u>	<u><u>\$ 1,000</u></u>
<b>LIABILITIES &amp; STOCKHOLDERS' EQUITY (DEFICIT)</b>		
Current liabilities		
Accounts payable and accrued liabilities	\$ 10,277	\$ 8,627
Advances payable, related party	140,962	-
Notes payable, related party	1,002,000	-
Liabilities from discontinued operations (Note 3)	42,132	277,133
Total current liabilities	<u>1,195,371</u>	<u>285,760</u>
Total liabilities	<u>1,195,371</u>	<u>285,760</u>
Stockholders' equity (deficit)		
Class A Preferred Stock, \$0.001 par value: shares authorized 1,000,000; Nil shares issued and outstanding as December 31, 2017 and December 31, 2016	-	-
Common stock, \$0.001 par value: shares authorized 750,000,000; 1,144,741 and 1,274,741 shares issued and outstanding as December 31, 2017 and December 31, 2016, respectively	1,145	1,275
Additional paid in capital	245,746	203,614
Retained deficit	(440,262)	(489,649)
Total stockholders' (deficit)	<u>(193,371)</u>	<u>(284,760)</u>
<b>TOTAL LIABILITIES &amp; STOCKHOLDERS' EQUITY (DEFICIT)</b>	<u><u>\$ 1,002,000</u></u>	<u><u>\$ 1,000</u></u>

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

**COMEPAY, INC.**  
**STATEMENTS OF OPERATIONS**  
**(Unaudited)**

	Fiscal years ended December 31,	
	2017	2016
Operating expenses:		
Professional fees	\$ 122,600	\$ -
General and administrative expenses	10,409	2,422
Total operating expenses	133,009	2,422
Loss from continuing operations	(133,009)	(2,422)
<b>Income (loss) before discontinued operations</b>	<b>(133,009)</b>	<b>(2,422)</b>
<b>Income (loss) from discontinued operations</b>	<b>228,920</b>	<b>(147,790)</b>
<b>Other expenses from continuing operations</b>		
Loss on extinguishment of debt	(42,132)	-
Interest expense	(4,392)	-
<b>Total other expenses</b>	<b>(46,524)</b>	<b>-</b>
<b>Net income (loss)</b>	<b>\$ 49,387</b>	<b>\$ (150,212)</b>
<b>BASIC INCOME (LOSS) PER SHARE</b>		
<b>Continuing operation</b>	<b>\$ (0.14)</b>	<b>\$ (0.00)</b>
<b>Discontinued operation</b>	<b>\$ 0.18</b>	<b>\$ (0.12)</b>
Weighted average shares outstanding - Basic and diluted	1,242,062	1,274,741

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

**COMEPAY, INC.**  
**STATEMENT OF STOCKHOLDERS (DEFICT)**  
**(Unaudited)**

	Common Shares	Common Stock	Additional Paid-in Capital	Retained Deficit	Total Stockholders' Deficit
Balance, December 31, 2015	1,274,741	\$ 1,275	\$ 122,114	\$ (339,437)	\$ (216,048)
Shares reserved for issuance, services rendered	-	-	81,500	-	81,500
Net loss for the period	-	-	-	(150,212)	(150,212)
Balance, December 31, 2016	1,274,741	1,275	203,614	(489,649)	(284,760)
Issuance of common stock for services rendered	270,000	270	-	-	270
Return of shares for cancelation	(400,000)	(400)	-	-	(400)
Modification to convertible notes	-	-	42,132	-	42,132
Net income (loss) for the period	-	-	-	49,387	49,387
Balance, June 30, 2017	1,144,741	\$ 1,145	\$ 245,746	\$ (440,262)	\$ (193,371)

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

**COMEPAY, INC.**  
**STATEMENT OF CASH FLOWS**  
**(Unaudited)**

	Fiscal years ended December 31,	
	2017	2016
Cash Flows from Operating Activities:		
Net income (loss)	\$ 49,387	\$ (150,212)
(Gain) loss from discontinued operations	(228,920)	147,790
<b>Adjustments to reconcile net loss to net cash used in operating activities:</b>		
Noncash adjustment relative to discontinued operations	(6,211)	-
Beneficial conversion feature recorded as loss on extinguishment of debt	42,132	-
<b>Changes in operating assets and liabilities:</b>		
Accounts payable, increase	1,650	2,422
Net Cash Provided by (Used in) from continuing operations	(141,962)	-
Net Cash Provided by (Used in) from discontinued operations	-	-
Net Cash Provided by (Used in) Operating Activities	(141,962)	-
 Cash Flows from Investing Activities		
Deposit paid to acquisition target	(1,002,000)	-
Net cash provided from (used by) investing activities	(1,002,000)	-
 Cash Flows from Financing Activities		
Advances, related parties	140,962	-
Notes payable, related parties	1,002,000	-
Net cash provided from (used by) financing activities	1,142,962	-
 Increase (decrease) in cash and cash equivalents	(1000)	-
Cash and cash equivalents at beginning of period	-	1,000
Cash and cash equivalents at end of period	\$ -	\$ 1,000
 <b>Supplemental Disclosures of Cash Flow Information:</b>		
Cash paid (received) during year for:		
Interest	\$ -	\$ -
Income taxes	\$ -	\$ -

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

**COMEPAY, INC.**  
**NOTES TO UNAUDITED FINANCIAL STATEMENTS**

**1. BASIS OF PRESENTATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

*Business Activity:* Comepay, Inc. (f/k/a Great Rock Development Corporation) (the "Company") was incorporated on June 14, 1995 as Dragon Environmental Corporation in the State of Florida. On August 22, 2006, the Company changed its name to "Symposium Productions Corporation". On June 25, 2008, the Company changed its name to "Feed Global Corporation", and subsequently, on September 18, 2009, the corporate name was returned to "Symposium Productions Corporation". On February 16, 2010, The Company changed its name to "Gradient Wind Technologies, Inc.". On August 19, 2010, the Company changed its name to "Grid Cloud Solutions, Inc.". On December 28, 2011, the Company changed its name to "Byers Brook Resources Corp". On January 17, 2012, the Company name was changed to "Great Rock Development Corporation". Effective March 1, 2018 the Company changed its name to "Comepay, Inc."

Up until September 15, 2017, the Company was a publicly traded research & development company with a focus on the development of technologies that assist mining and resource companies to extract greater value in gold and platinum mining. We are an alternative reporting company trading on the OTC Pink Markets under the symbol "CMPY".

The Company was in the process of researching and developing a proprietary Gold & Platinum Filter. The technology was anticipated to separate and filter Gold & Platinum down to an industry leading 10 microns in size, with the potential to transform once valueless tailings into potentially valuable minerals. While Great Rock worked to commercialize the Filter prototype, management continued to research the development of new mineral claims with hopes of acquiring proven Gold and or Platinum properties.

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Also, effective September 15, 2017, Mr. Ilya Kaplan was appointed to the Company's board of directors as sole officer and director. Upon the appointment of Mr. Kaplan to the board of directors the Company also completed a change in control whereby Mr. Kaplan became the controlling shareholder having acquired 733,980 (post reverse split) shares of common stock from various selling shareholders, including Mr. Wilkes and Ms. Gafter. Effective upon closing of the transactions, Mr. Kaplan held 64.1% of the total issued and outstanding common stock. Upon the completion of the aforementioned change in management and control the Company moved to acquire an operating business in the payment processing sector.

On January 23, 2018, the board of directors of the Company and its controlling shareholder, approved a symbol change to CMPY and a reverse split on the basis of one new share for every 100 issued and outstanding shares. The reverse split became effective March 1, 2018. The impact of the reverse split has been retroactively applied to all share and per share data contained herein. The authorized capital remained 750,000,000 common shares at par value \$0.001 per share following the split.

On March 1, 2018, in anticipation of the completion of a Share Exchange Agreement in respect of a targeted acquisition in the payment processing sector, the Company expanded its Board of Directors, and concurrently appointed new officers. Mr. Ilya Kaplan, our sole officer and director resigned from all positions.

Effective March 7, 2018, the Company closed the aforementioned Share Exchange Agreement with Comepay Group Corp., a company incorporated in the Republic of Panama, and Roza Dizhechko, an individual, whereby the Company has acquired a 100% interest in four (4) operating entities (referred to collectively as "Comepay") in a two-stage process, for total consideration of 63,000,000 restricted shares of the Company's common stock, inclusive of 3,000,000 shares issued as a finders fee in connection with the transaction.

**COMEPAY, INC.**  
**NOTES TO UNAUDITED FINANCIAL STATEMENTS**

1. BASIS OF PRESENTATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

The Comepay group of companies including Comepay, RP Systems, M-NN LLC and Chek-online have been operating for over 11 years providing internet acquiring services and support, facilitating instant payments and internet-based payment transactions via kiosks, mobile interfaces and web-based applications such as electronic wallets. The Company also leases and sells cash registers and Point of Sale (POS) systems, including its recently developed proprietary multifunctional smart POS fiscal cash register system.

*Financial Statement Presentation:* The financial statements of the Company have been prepared in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP").

*Fiscal year end:* The Company has selected December 31 as its fiscal year end.

*Use of Estimates:* The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the amounts reported therein. Due to the inherent uncertainty involved in making estimates, actual results reported in future periods may be based upon amounts that differ from these estimates.

*Cash Equivalents:* The Company considers all highly liquid investments with maturities of 90 days or less from the date of purchase to be cash equivalents.

*Income taxes:* The Company has adopted ASC Topic 740, "Income Taxes". ASC Topic 740 requires the use of the asset and liability method of accounting for income taxes. Under the asset and liability method of ASC Topic 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. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled.

*Stock-based compensation:* For stock-based compensation the Company follows the guidance codified in the Compensation – Stock Compensation Topic of FASB ASC ("ASC 718"). The Company determines the value of stock issued at the date of grant. It also determines at the date of grant, the value of stock at fair market value or the value of services rendered (based on contract or otherwise) whichever is more readily determinable.

*Basic and Diluted Loss Per Share:* In accordance with ASC Topic 280 – "Earnings Per Share", the basic loss per common share is computed by dividing net loss available to common stockholders by the weighted average number of common shares outstanding. Diluted loss per common share is computed similar to basic loss per common share except that the denominator is increased to include the number of additional common shares that would have been outstanding if the potential common shares had been issued and if the additional common shares were dilutive. As at December 31, 2017 there were a total of 5,266,500 shares available for issuance upon conversion of certain convertible notes payable.

*Reclassifications and restatements:* Certain reclassifications have been made to the prior period's financial statements in order to conform to the current period's presentation and to correct certain errors in the financial schedules and comparative data as provided in prior reporting periods.

*Recent Accounting Pronouncements:* The Company has implemented all new accounting pronouncements that are in effect and that may impact its 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.



**COMEPAY, INC.**  
**NOTES TO UNAUDITED FINANCIAL STATEMENTS**

**2. GOING CONCERN**

The Company has experienced net losses to date, and it has not generated revenue from operations up to the reporting year ended December 31, 2017. Recently the Company has made a change in the focus of its business and subsequent to the reporting period, the Company has acquired a revenue generating business in the payment processing sector. While the recently acquired business will provide the Company with the ability to meet operational overhead as it comes due, and is currently generating net income, there is a substantive plan for business expansion underway, and the Company believes it will need up to \$60,000,000 to meet these needs over the coming 12 to 18 month period. Management has developed a strategy to meet its financial needs which may include equity funding, short-term or long-term financing or debt financing as the Company expands its recently acquired operating segment. If the Company fails to raise the required capital for expansion it may cease to generate positive cash flow and may have to modify, delay, or abandon some or all of its business and expansion plans.

The financial statements do not include any adjustments relating to the recoverability and classification of recorded asset amounts, or amount and classification of liabilities that might cause results from this uncertainty.

**3. DISCONTINUED OPERATIONS**

As a result of transactions completed on September 5, 2017 and September 15, 2017, the Company experienced a change in control and determined to discontinue its former operations and enter into negotiations to acquire operations in a new business segment. As a result, retroactive to June 30, 2017, the Company has discontinued all operations associated with the Company's former line of business: research and development of technologies that assist mining companies in extracting greater value from gold and platinum mining.

During the six months ended June 30, 2017, the Company determined to expense its previously capitalized research and development costs in the amount of \$188,300 effective December 31, 2016, and concurrently has restated its financial statements to reclassify all liabilities that do not relate to the current and planned operation of the Company as "Liabilities from discontinued operations". Included therein are two non-interest bearing promissory notes between the Company and Maria Gafter (formerly a director of the Company) entered into December 31, 2015 and August 1, 2017, respectively, in the cumulative amount of \$22,542 and a convertible promissory note payable to a third party with a current balance of \$19,540, including accrued interest at the rate of 10% per annum and convertible into shares of common stock at \$0.0025 per share, or in the event of default, at par value, or at a rate of half of the average bid price over the last five trading days, whichever is lower, but in no case for an amount more than a 51% interest in the Company. Total liabilities from discontinued operations at December 31, 2017 were \$42,132. During the third quarter of fiscal 2017, the aforementioned notes and all accrued interest thereon were assigned to third parties. In addition, the notes were renegotiated to provide fixed conversion terms into shares of the Company's common stock at \$0.008 (post reverse split) per share. See Note 4 – Convertible Notes.

Further the Company's former management agreed to write off all accrued liabilities to June 30, 2017 effective October 10, 2017 and these amounts have been retroactively recorded as a gain in the Company's income statement under "Income (loss) from discontinued operations".

**4. CONVERTIBLE NOTES**

On December 15, 2017 the Company and various third party holders of certain convertible and/or promissory notes (the "Notes") at maturity included as part of Discontinued Liabilities on the Company's balance sheets agreed to enter into certain modifications to the terms of the Notes providing for a fixed conversion feature at \$0.008 per share (post reverse split). The Company analyzed the modification under ASC 470-60 and concluded that the amendment to the conversion terms qualified as a substantial modification and as such the full-face value of the notes totaling \$42,132 was recorded as a loss on extinguishment of debt and immediately expensed.

**COMEPAY, INC.**  
**NOTES TO UNAUDITED FINANCIAL STATEMENTS**

4. CONVERTIBLE NOTES (Cont'd)

As at December 31, 2017 an amount of \$42,132 remained due and payable in respect to the aforementioned notes. Of this amount \$22,542 relates to certain non-interest-bearing notes, and \$19,560 relates to a note bearing interest at 10% per annum. During fiscal 2017 and 2016 interest expenses of \$1,850 and \$1,677 has been accrued and included as part of income (loss) from discontinued operations.

5. COMMON STOCK

The Company has authorized a total of 750,000,000 shares of Common Stock, par value \$0.001, and 1,000,000 shares of Class A Preferred Stock, par value \$0.001. Each share of common stock carries one vote per share in all matters requiring a vote of shareholders. Shares of Class A Preferred Stock have the right to convert to shares of common stock at half the bid price of the Company's common stock on the day preceding the election notice received from any holder of such class. Further, upon liquidation, holders of Class A Preferred Stock are entitled to recover an amount equal to the book value of their shares prior to any distributions to holders of the Company's common stock. Prior to payment of any dividends to holders of the Company's common stock, holders of Class A Preferred Stock shall receive annual dividends of \$0.01 per share on an accumulative basis. Other than with reference to matters affecting the attributes of the Class A Preferred Stock, holders of Class A Preferred shares have no voting rights.

On January 23, 2018, the board of directors of the Company and its controlling shareholder, approved a reverse split on the basis of one new share for every 100 issued and outstanding shares. The reverse split became effective March 1, 2018 and has been retroactively applied to all share and per share figures included herein.

*During the fiscal years ended December 31, 2017 and year ended December 31, 2016, the Company made the following issuances of stock:*

In October 2017, a total of 400,000 shares previously issued were returned to treasury for cancellation.

On March 1, 2016, the Company entered into an agreement with its research and development team, wherein the team agreed to the issuance of 270,000 shares to two individuals in lieu of payment toward outstanding invoices. Although the agreement with the research and development team called for the issuance of 270,000 shares, those shares were not physically issued until October 2017, and were not included in the number of issued and outstanding shares presented by the Company until they were physically issued.

As at December 31, 2017 and December 31, 2016, there were a total of 1,144,741 and 1,274,503 common shares issued and outstanding, and Nil shares of Class A Preferred stock.

6. RELATED PARTY TRANSACTIONS

a. Management services:

During the fiscal years ended December 31, 2017 and 2016 each of Maria Gafter and John Wilkes accrued \$30,000 respectively in management fees. There were no payments made in the respective periods to reduce the fees incurred. These amounts were forgiven with no consideration subsequent to June 30, 2017 and have been included as a gain in the Company's income statement under "Income (loss) from discontinued operations" as at December 31, 2017.

**COMEPAY, INC.**  
**NOTES TO UNAUDITED FINANCIAL STATEMENTS**

6. RELATED PARTY TRANSACTIONS (Cont'd)

b. Advances - Gafter

During the fiscal years ended December 31, 2017 and 2016 Maria Gafter, a director of the Company, advanced \$3,150 and \$4,613 respectively, which amounts are secured by promissory notes and included in liabilities from discontinued operations on the Company's balance sheets. Advances received were used to provide working capital as required by the Company for ongoing operations. During the third quarter of fiscal 2017 Ms. Gafter resigned all positions and assigned all amounts outstanding under promissory notes to arms length third parties.

c. Advances and Loans payable – Kaplan and related companies

On September 15, 2017 Mr. Ilya Kaplan was appointed the Company's sole officer and director. During the fiscal year ended December 31, 2017 Mr. Kaplan advanced \$140,962 to settle outstanding invoices as they came due. The advances are unsecured and non-interest bearing and are reflected on the Company's balance sheets as related party advances.

On December 11, 2017 the Company and a company controlled by Mr. Kaplan (the "Lender") entered into a loan treaty (the "Treaty") where under the Lender shall provide loans in the amount of up to Twenty Million US Dollars (\$20,000,000). Each loaned amount provided under the Treaty shall have a term of twelve (12) months for repayment and shall be secured by a Promissory Note bearing interest at 8% per annum.

Concurrently on December 11, 2017 the Lender advanced \$1,002,000, which amount is secured by a Promissory note bearing interest at 8% per annum for a term of 12 months. Advances received were provided as a deposit for certain manufacturing costs relative to a pending acquisition of a group of operating companies in Russia. During fiscal 2017 a total of \$4,392 has been accrued as interest payable in respect of the Note.

d. Controlling shareholder

Concurrently with his appointment to the board of directors on September 15, 2017 Mr. Ilya Kaplan, our sole officer and director acquired 733,980 shares of the Company's common stock from various selling shareholders in a series of private transactions, including shares previously held by Mr. Wilkes and Ms. Gafter. Effective upon closing of the transactions, Mr. Kaplan holds 64.1% of the total issued and outstanding common stock as at the date of these financial statements.

7. OTHER EVENTS

On October 15<sup>th</sup>, 2017 the Company entered into a consulting agreement with SD Mitchell & Associates PLC for provision of certain legal and corporate services. The term of the agreement is for a period of one year commencing November 1, 2017 at a rate of \$2,500 per month.

7. SUBSEQUENT EVENTS

On January 1, 2018 the Company and a company controlled by our sole officer and director entered into certain modifications to a Loan Treaty and a promissory note payable (ref: note 6(c)) in order to provide for fixed conversion terms for amounts outstanding into shares of common stock at a price of \$0.57 per share. Subsequently during February 2018 the Lender advanced a further \$400,000 to the Company and a further convertible promissory note was issued with a term of one year and bearing interest at 8% per annum. Advances received were provided as a deposit for certain manufacturing costs relative to a pending acquisition of a group of operating companies in Russia.

On March 1, 2018, in anticipation of the completion of a Share Exchange Agreement in respect of a targeted business acquisition in the payment processing sector, the Company expanded its Board of Directors, and concurrently

**COMEPAY, INC.**  
**NOTES TO UNAUDITED FINANCIAL STATEMENTS**

7. SUBSEQUENT EVENTS (Cont'd)

appointed new officers. Mr. Ilya Kaplan, our sole officer and director resigned from all positions, and the following individuals were appointed to fill the vacancies as noted:

Mr. Dmitry Tsatskhin – Chief Executive Officer and Director

Mr. Felix Naff - President and Director

Mr. Dmitry Solomovich – Secretary and Treasurer

Mr. Rasat Ibadov – Chief Operating Officer and Director

Effective March 7, 2018, the Company closed the aforementioned Share Exchange Agreement with Comepay Group Corp., a company incorporated in the Republic of Panama, and Roza Dizhechko, an individual, whereby the Company has acquired a 100% interest in four (4) operating entities (referred to collectively as “Comepay”) in a two-stage process, for total consideration of 63,000,000 restricted shares of the Company’s common stock, inclusive of 3,000,000 shares issued as a finders fee in connection with the transaction.

The Company has evaluated subsequent events from the balance sheet date through the date that the financial statements were issued and determined that there are no additional subsequent events to disclose.