

Blink Technologies, Inc.
Form 10-K
July 25, 2014

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

FORM 10-K

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

For the fiscal year ended September 30, 2013

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

For the transition period from _____ to _____

Commission File Number: 000-53564

Blink Technologies, Inc.

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

Nevada

(State or other jurisdiction of incorporation or organization)

26-1395403

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

5536 S. Ft. Apache #102

Las Vegas, NV 89148

(Address of principal executive offices)

(949) 903-9144

(Registrant's telephone number, including area code)

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

Title of Each Class
COMMON STOCK

Name of Each Exchange On Which Registered
OTC

Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act.
Yes ☐ No ☒

Indicate by check mark if the registrant is not required to file reports pursuant to Section 13 or Section 15(d) of the Act. Yes ☐ No ☒

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes ☒ 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 if disclosure of delinquent filers pursuant to Item 405 of Regulation S-K is not contained herein, and will not be contained, to the best of registrant's knowledge, in definitive proxy or information statements incorporated by reference in Part III of this Form 10-K or any amendment to this Form 10-K. ☒

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company.

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Large accelerated filer	..	Accelerated filer	..
Non-accelerated filer	..	Smaller reporting company	x

(Do not check if a smaller reporting company)

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

The aggregate market value of the Registrant's common stock held by non-affiliates of the Registrant on March 28, 2013 (based on the closing sale price of US \$0.64 per share of the Registrant's common stock, as reported on Over-The-Counter Bulletin Board on that date) was approximately U.S. \$12,720,385. Common stock held by each officer and director and by each person known to the Registrant to own 5% or more of the outstanding common stock has been excluded in that those persons may be deemed to be affiliates. This determination of affiliate status is not necessarily a conclusive determination for other purposes. The registrant's common stock is listed on the Over the Counter exchange under the symbol "PUNK".

As of July 24, 2014, there were 43,950,602 shares of the registrant's common stock outstanding. All shares outstanding reflect the August 31, 2012 two-for-one forward stock split and the June 20, 2011 one-for-one hundred reverse stock split.

DOCUMENTS INCORPORATED BY REFERENCE

None.

Blink Technologies, Inc. (fka ePunk, Inc.)

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for the Fiscal Year Ended September 30, 2013**

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

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CAUTIONARY STATEMENT REGARDING FORWARD-LOOKING STATEMENTS

This Annual Report on Form 10-K contains forward looking statements. Forward-looking statements discuss matters that are not historical facts. Because they discuss future events or conditions, forward-looking statements may include words such as “anticipate,” “believe,” “estimate,” “intend,” “could,” “should,” “would,” “may,” “seek,” “plan,” “might,” “project,” “forecast,” “potential,” “continue” negatives thereof or similar expressions. Forward-looking statements contained in this Report speak only as of the date of this report, are based on various underlying assumptions and current expectations about the future and are not guarantees. Such statements involve known and unknown risks, uncertainties and other factors that may cause our actual results, level of activity, performance or achievement to be materially different from the results of operations or plans expressed or implied by such forward-looking statements.

Such forward-looking statements include statements regarding, among other things, (a) the markets for our products, our profitability, and cash flows (b) our growth strategies (c) our future financing plans and (d) our anticipated needs for working capital. This information may involve known and unknown risks, uncertainties, and other factors that may cause our actual results, performance, or achievements to be materially different from the future results, performance, or achievements expressed or implied by any forward-looking statements. These statements may be found at various places throughout this report including, but not limited to the discussions under “Management’s Discussion and Analysis of Financial Condition and Results of Operations” and “Business.” Actual events or results may differ materially from those discussed in forward-looking statements as a result of various factors, including, without limitation, the matters described in this Form 10-K generally. In light of these risks and uncertainties, there can be no assurance that the forward-looking statements contained in this filing will in fact occur. In addition to the information expressly required to be included in this filing, we will provide such further material information, if any, as may be necessary to make the required statements, in light of the circumstances under which they are made, not misleading.

Although forward-looking statements in this report reflect the good faith judgment of our management, forward-looking statements are inherently subject to known and unknown risks, business, economic and other risks and factors that may cause actual results to be materially different from those discussed in these forward-looking statements. Many of those factors are outside of our control and could cause actual results to differ materially from the results expressed or implied by those forward-looking statements. Accordingly, you are urged not to place undue reliance on these forward-looking statements, which speak only as of the date of this report. We assume no obligation to update any forward-looking statements in order to reflect any event or circumstance that may arise after the date of this report, other than as may be required by applicable law or regulation.

As used in this report, the terms “we”, “us”, “our”, “our company,” the “Company” refer to Blink Technologies, Inc (formally ePunk, Inc.)

PART I

ITEM 1. BUSINESS.

Business

Blink Technologies, Inc. (fka ePunk, Inc.) was originally incorporated under the laws of the State of Delaware on April 27, 2007 as Sewell Ventures, Inc. On January 29, 2010, the Company was re-domiciled to the State of Nevada.

During the period covered by this report, Blink Technologies, Inc. (formerly known as ePunk, Inc.) (the “Company,” “we,” “us,” “our”) was a distributor of power sports products and accessories, including scooters, street and off-road motorcycles, all-terrain vehicles utility terrain vehicles, karts and buggies through CountyImports.com and through our storefront, Pacific Coast House of Rides located in Dana Point, California.

On October 9, 2013, the Company assigned all of its right, title and interest in the website www.countyimports.com to TCA Global Credit Master Fund ("TCA") as a result of the default by the Company under the Credit Agreement for failure to make principle and interest payments. As a result, the Company effectively ceased revenue generating activities.

On February 10, 2014, the Company entered into a Share Exchange Agreement with Blink Technologies, Inc., a Nevada corporation whereby the Company has agreed to issue, on a pro rata basis, a total of 24,000,000 shares of the Company’s common stock, which will represent 54.98% of the post-closing issued and outstanding shares of the Company, in exchange for all of the issued and outstanding common share capital of Blink Technologies. Blink Technologies is based in Silicon Valley and is focused on delivering consumer technology solutions that enhance and expand the experiences people enjoy every-day while using essential electronic devices such as smartphones, tablets, and TVs. On June 26, 2014, the Company issued 24,000,000 shares of common stock due and allocated as of February 10, 2014, to sixty nine shareholders of record in accordance with the terms and conditions of the Share Exchange Agreement with Blink Technologies, Inc., dated February 10, 2014.

On April 23, 2014, ePunk, Inc., a Nevada corporation changed its name from ePunk, Inc. to Blink Technologies, Inc. The Company has submitted an application for name and symbol change with the Financial Industry Regulatory Authority (FINRA) but does not anticipate any name change to be finalized until after our Securities Exchange Act of 1934 filings are brought current.

Blink Technologies, Inc. develops and markets next generation streaming consumer technology solutions that focuses on enhancing the customer experience of interacting with content and interpreting that information simply and elegantly, particularly as it relates to wellness, physicality, and performance.

Plan of Operation

The Company's long-term business strategy is to design, deliver, and support integrated data collection, aggregation, management, and content streaming solutions that include consumer electronic data computing devices complemented by innovative software-as-a-solution (SaaS), subscription-based data management applications.

In October, 2013 Blink successfully launched the BiggiFi streaming media player into the domestic streaming media market, which began in July of 2013, with the introduction of Google's ChromeCast product, employing a classic two-tier distribution model through leading global wholesale and reseller partners, including Tech Data and TigerDirect. Media streamers are typically a dongle-type device that plug into the HDMI port of an HD TV to allow a user to then display Web content from a computer or mobile device or from a popular video and audio applications such as Netflix, YouTube, and Pandora, as well as popular games like Angry Birds, onto the TV via Wi-Fi.

This particular market has proven to be broad-based and competitive, with some very large and well-funded players, including Google, Roku, and Amazon, taking dominate share. While the BiggiFi product has stood its ground as compared to the leading brands in industry reviews, it has been difficult to rise above the noise key competitors have generated through large budget marketing campaigns. The intense competition has, we believe, created a race to the most competitive value and put margin pressure on the smaller manufacturers. While we contend that BiggiFi is a worthy competitor, and will capture some share of the market, it is not proprietary, nor even exclusive to the Company. BiggiFi does stand out technically in some regards as it allows the smart device to become the software controller for certain games and applications. It will also soon feature the ability to allow the user to control some games and applications biometrically. BiggiFi is an interesting product, and has served to allow the Company to build and support an important sales channel, but it is not the primary consumer solution the Company will build on, nor grow with, for the future.

The Company is transitioning towards developing and delivering more proprietary and unique solutions that address specific niche markets and needs. The Company will continue to benefit from a virtual team of product design, marketing, and sales expertise that will allow it to quickly establish, grow, and defend more significant and lucrative share of targeted markets. Going forward the Company will focus on and deliver next-generation integrated consumer technology solutions that collect, aggregate, manage, and help make sense of data critical to maximizing user experiences, improving subject wellness, and optimizing personal performance. While the BiggiFi product is mainly used to stream entertainment media and content from games and other web-based applications, next generation Blink Technology products will be integral to gathering critical data that will then generate content that can be used for important decision making, reporting, and formal presentation.

The Company will continue to market its technology solutions domestically and internationally through both its two-tier distribution channel model of existing and expanded partnerships, as well as by aggressively targeting and servicing certain marquee end-user clients directly to help establish beachheads in important early and self-referencing markets.

Employees

At September 30, 2013, the predecessor company, operating under ePunk, had 5 full-time employees, including Mr. Jesse Gonzales, our President, Chief Executive Officer and Director, Justin Dornan, our Treasurer, Director and Secretary and Russ Roberson, our chief IT officer.

ITEM 1A. RISK FACTORS

The risks and uncertainties described below are not the only ones facing us. Other events that we do not currently anticipate or that we currently deem immaterial also may affect our results of operations and financial condition. If

any events described in the risk factors actually occur, our business, operating results, prospects and financial condition could be materially harmed. In connection with the forward looking statements that appear elsewhere in this annual report, you should also carefully review the cautionary statement referred to under “Cautionary Statement Regarding Forward Looking Statements.”

Risks Related to Our Financial Position and Need for Additional Financing

We will need to secure additional financing in 2014 in order to continue to finance our operations. If we are unable to secure additional financing on acceptable terms, or at all, we may be forced to curtail or cease our operations.

Our existing cash resources are insufficient to finance even our immediate operations. Accordingly, we will need to secure additional sources of capital to develop our business and product candidates as planned. We are seeking substantial additional financing through public and/or private financing, which may include equity and/or debt financings, research grants and through other arrangements, including collaborative arrangements. As part of such efforts, we may seek loans from certain of our executive officers, directors and/or current shareholders.

If we are unable to secure additional financing in the near term, we may be forced to:

- curtail or abandon our existing business plan;
- default on our debt obligations;
- file for bankruptcy;
- seek to sell some or all of our assets; and/or
- cease our operations.

If we are forced to take any of these steps, any investment in our common stock may be worthless.

If we raise additional capital and/or secure alternative arrangements by issuing equity, equity-related or convertible securities, the economic, voting and other rights of our existing shareholders may be diluted, and those newly issued securities may be issued at prices that are a significant discount to current and/or then prevailing market prices. In addition, any such newly issued securities may have rights superior to those of our common stock. If we obtain additional capital through collaborative arrangements, we may be required to relinquish greater rights to our technologies or product candidates than we might otherwise have or become subject to restrictive covenants that may affect our business.

Our independent registered public accounting firm has expressed substantial doubt about our ability to continue as a going concern.

Our independent registered public accounting firm issued its report dated May 27, 2014 in connection with the audit of our financial statements as of September 31, 2012, which included an explanatory paragraph describing the existence of conditions that raise substantial doubt about our ability to continue as a going concern. The Company has sustained operating losses since inception, and, as of September 30, 2013, has an accumulated deficit of \$2,221,591 and negative working capital of \$864,485. If we are not able to continue as a going concern, it is likely that holders of our common stock will lose all of their investment. Our financial statements do not include any adjustments that might result from the outcome of this uncertainty.

Current Adverse Economic Conditions have had a negative impact on our ability to obtain additional financing. Our inability to obtain additional financing would have a significant adverse effect on our operations.

In early 2008, as the United States economy began to weaken and there were increased doubts about the ability of borrowers to pay debts. Housing values began to fall and marginal loans were first to default, triggering the sub-prime

lending crisis. Financial institutions responded by tightening their lending policies with respect to counterparties determined to have sub-prime mortgage risk. This tightening of institutional lending policies led to the failure of major financial institutions late in the third quarter of 2008. Continued failures, losses, and write-downs at major financial institutions through 2013 intensified concerns about credit and liquidity risks and have resulted in a sharp reduction in overall market liquidity. The global credit crisis threatens the stability of the global economy and has adversely impacted consumer confidence and spending. We believe this global credit crisis has also had a negative impact on our ability to obtain additional financing. As discussed above, our inability to obtain additional financing would have a significant adverse effect on our operations, results and financial condition.

Risks Related to Our Common Stock

An active, liquid and orderly trading market for our common stock may not develop or continue.

We cannot offer any assurance that an active trading market for our common stock will continue or how liquid that market may be. As a result, relatively small trades may have a disproportionate impact on the price of our common stock, which may contribute to the price volatility of our common stock and could limit your ability to sell your shares.

The market price of our common stock could also be subject to wide fluctuations in response to many risk factors described in this section and other matters, including:

- publications of clinical trial results by clinical investigators or others about our products and competitors' products and/or our industry;
- changes by securities analysts in financial estimates of our operating results and the operating results of our competitors;
- publications of research reports by securities analysts about us, our competitors or our industry;
- fluctuations in the valuation of companies perceived by investors to be comparable to us;
- actual or anticipated fluctuations in our quarterly or annual operating results;
- retention and departures of key personnel;
- our failure or the failure of our competitors to meet analysts' projections or guidance that we or our competitors may give to the market;
- strategic decisions by us or our competitors, such as acquisitions, divestitures, spin-offs, joint ventures, strategic investments or changes in business strategy;
- the passage of legislation or other regulatory developments affecting us or our industry;
- speculation in the press or investment community; and
- natural disasters, terrorist acts, acts of war or periods of widespread civil unrest.

Furthermore, the stock markets have experienced extreme price and volume fluctuations that have affected and continue to affect the market prices of equity securities of many companies, especially life sciences and pharmaceutical companies. These fluctuations often have been unrelated or disproportionate to the operating performance of those companies. These broad market and industry fluctuations, as well as general economic, political and market conditions, may negatively affect the market price of our common stock. As a result, the market price of our common stock is likely to be similarly volatile and investors in our common stock may experience a decrease, which could be substantial, in the value of their stock. In the past, many companies that have experienced volatility in the market price of their stock have been subject to securities class action litigation. We may be the target of this type of litigation in the future. Securities litigation against us could result in substantial costs and divert our management's attention from other business concerns, which could have a material adverse effect on our business.

We do not intend to pay cash dividends on our common stock in the foreseeable future and, accordingly, capital appreciation of our common stock, if any, will be a shareholder's sole source of gain from an investment in our common stock.

Our policy is to retain earnings to provide funds for the operation and expansion of our business and, accordingly, we have never declared or paid any cash dividends on our common stock or other securities and do not currently anticipate paying any cash dividends in the foreseeable future. Consequently, shareholders will need to sell shares of our common stock to realize a return on their investments, if any, and this capital appreciation, if any, will be a shareholder's sole source of gain from an investment in the common stock.

The declaration and payment of dividends by us are subject to the discretion of our Board of Directors and the restrictions specified in our articles of incorporation and by applicable law. In addition, under the terms of the Northstar Loan, we are restricted from paying cash dividends to our shareholders while this loan is outstanding. Any future determination to pay cash dividends will depend on our results of operations, financial condition, capital requirements, contractual restrictions and other factors deemed relevant by our Board of Directors.

Our common stock may be considered a “penny stock,” and thereby be subject to additional sale and trading regulations that may make it more difficult to sell.

Our common stock is considered to be a “penny stock.” It does not qualify for one of the exemptions from the definition of “penny stock” under Section 3a51-1 of the Exchange Act. Our common stock is a “penny stock” because it meets one or more of the following conditions (i) the stock trades at a price less than \$5.00 per share; (ii) it is not traded on a “recognized” national exchange or (iii) it is not quoted on the NASDAQ Global Market, or has a price less than \$5.00 per share. The principal result or effect of being designated a “penny stock” is that securities broker-dealers participating in sales of our common stock are subject to the “penny stock” regulations set forth in Rules 15c-2 through 15c-9 promulgated under the Securities Exchange Act. For example, Rule 15c-2 requires broker-dealers dealing in penny stocks to provide potential investors with a document disclosing the risks of penny stocks and to obtain a manually signed and dated written receipt of the document at least two business days before effecting any transaction in a penny stock for the investor's account. Moreover, Rule 15c-9 requires broker-dealers in penny stocks to approve the account of any investor for transactions in such stocks before selling any penny stock to that investor. This procedure requires the broker-dealer to (i) obtain from the investor information concerning his or her financial situation, investment experience and investment objectives; (ii) reasonably determine, based on that information, that transactions in penny stocks are suitable for the investor and that the investor has sufficient knowledge and experience as to be reasonably capable of evaluating the risks of penny stock transactions; (iii) provide the investor with a written statement setting forth the basis on which the broker-dealer made the determination in (ii) above; and (iv) receive a signed and dated copy of such statement from the investor, confirming that it accurately reflects the investor's financial situation, investment experience and investment objectives. Compliance with these requirements may make it more difficult and time consuming for holders of our common stock to resell their shares to third parties or to otherwise dispose of them in the market or otherwise.

FINRA sales practice requirements may limit a shareholder's ability to buy and sell our common shares.

In addition to the “penny stock” rules described above, FINRA has adopted rules that require that in recommending an investment to a customer, a broker-dealer must have reasonable grounds for believing that the investment is suitable for that customer. Prior to recommending speculative low priced securities to their non-institutional customers, broker-dealers must make reasonable efforts to obtain information about the customer's financial status, tax status, investment objectives and other information. Under interpretations of these rules, FINRA believes that there is a high probability that speculative low priced securities will not be suitable for at least some customers. FINRA requirements make it more difficult for broker-dealers to recommend that their customers buy our common shares, which may limit your ability to buy and sell our stock and have an adverse effect on the market for our shares.

Rule 144 sales in the future may have a depressive effect on the company's stock price as an increase in supply of shares for sale, with no corresponding increase in demand will cause prices to fall.

All of the outstanding shares of common stock held by the present officers, directors, and affiliate stockholders are "restricted securities" within the meaning of Rule 144 under the Securities Act of 1933, as amended. As restricted shares, these shares may be resold only pursuant to an effective registration statement or under the requirements of Rule 144 or other applicable exemptions from registration under the Securities Act of 1933 and as required under applicable state securities laws. Rule 144 provides in essence that a person who is an affiliate or officer or director who has held restricted securities for six months may, under certain conditions, sell every three months, in brokerage transactions, a number of shares that does not exceed the greater of 1.0% of a Company's issued and outstanding common stock. There is no limit on the amount of restricted securities that may be sold by a non-affiliate after the owner has held the restricted securities for a period of six months if the Company is a current reporting company under the Securities Exchange Act of 1934. A sale under Rule 144 or under any other exemption from the Securities Act of 1933, if available, or pursuant to subsequent registration of shares of common stock of present stockholders, may have a depressive effect upon the price of the common stock in any market that may develop. In addition, if we are deemed a shell company pursuant to Section 12(b)-2 of the Act, our "restricted securities", whether held by affiliates or non-affiliates, may not be re-sold for a period of 12 months following the filing of a Form 10 level disclosure or registration pursuant to the Securities Act of 1933.

Future issuances of shares for various considerations including working capital and operating expenses will increase the number of shares outstanding which will dilute existing investors and may have a depressive effect on the company's stock price.

There may be substantial dilution to our shareholders purchasing in future offerings as a result of future decisions of the Board to issue shares without shareholder approval for cash, services, payment of debt or acquisitions.

There may in all likelihood be little demand for shares of our common stock and as a result investors may be unable to sell at or near ask prices or at all if they need to liquidate their investment.

There may be little demand for shares of our common stock on the OTC Markets.com, meaning that the number of persons interested in purchasing our common shares at or near ask prices at any given time may be relatively small or non-existent. This situation is attributable to a number of factors, including the fact that it is a small company which is relatively unknown to stock analysts, stock brokers, institutional investors and others in the investment community that generate or influence sales volume, and that even if the Company came to the attention of such persons, they tend to be risk-averse and would be reluctant to follow an unproven, early stage company such as ours or purchase or recommend the purchase of any of our Securities until such time as it became more seasoned and viable. As a consequence, there may be periods of several days or more when trading activity in the Company's securities is minimal or non-existent, as compared to a seasoned issuer which has a large and steady volume of trading activity that will generally support continuous sales without an adverse effect on the securities price. We cannot give investors any assurance that a broader or more active public trading market for the Company's common securities will develop or be sustained, or that any trading levels will be sustained. Due to these conditions, we can give investors no assurance that they will be able to sell their shares at or near ask prices or at all if they need money or otherwise desire to liquidate their securities of the Company.

Failure to achieve and maintain effective internal controls in accordance with section 404 of the Sarbanes-Oxley Act could have a material adverse effect on our business and operating results.

It is time consuming, difficult and costly for us to develop and maintain the internal controls, processes and reporting procedures required by the Sarbanes-Oxley Act, and as our business develops, we may need to hire additional financial reporting, internal auditing and other finance staff in order to remain compliant. The cost of compliance will adversely affect our financial results, while, if we are unable to comply, we may not be able to obtain the independent accountant certifications that the Sarbanes-Oxley Act requires of publicly traded companies.

If we fail to comply in a timely manner with the requirements of Section 404 of the Sarbanes-Oxley Act regarding internal control over financial reporting or to remedy any material weaknesses in our internal controls that we may identify, such failure could result in material misstatements in our financial statements, cause investors to lose

confidence in our reported financial information and have a negative effect on the trading price of our common stock.

Pursuant to Section 404 of the Sarbanes-Oxley Act and current SEC regulations, we are required to prepare assessments regarding internal controls over financial reporting and furnish a report by our management on our internal control over financial reporting. Failure to achieve and maintain an effective internal control environment or complete our Section 404 certifications could have a material adverse effect on our stock price.

In addition, in connection with our on-going assessment of the effectiveness of our internal control over financial reporting, we may discover “material weaknesses” in our internal controls as defined in standards established by the Public Company Accounting Oversight Board, or the PCAOB. A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the annual or interim financial statements will not be prevented or detected. The PCAOB defines “significant deficiency” as a deficiency that results in more than a remote likelihood that a misstatement of the financial statements that is more than inconsequential will not be prevented or detected.

In the event that a material weakness is identified, upon receiving sufficient financing or generating sufficient revenues, we will employ qualified personnel and adopt and implement policies and procedures to address any such material weaknesses. However, the process of designing and implementing effective internal controls is a continuous effort that requires us to anticipate and react to changes in our business and the economic and regulatory environments and to expend significant resources to maintain a system of internal controls that is adequate to satisfy our reporting obligations as a public company. We cannot assure you that the measures we will take will remediate any material weaknesses that we may identify or that we will implement and maintain adequate controls over our financial process and reporting in the future.

Any failure to complete our assessment of our internal control over financial reporting, to remediate any material weaknesses that we may identify or to implement new or improved controls, or difficulties encountered in their implementation, could harm our operating results, cause us to fail to meet our reporting obligations or result in material misstatements in our financial statements. Any such failure could also adversely affect the results of the periodic management evaluations of our internal controls and, in the case of a failure to remediate any material weaknesses that we may identify, would adversely affect the annual auditor attestation reports regarding the effectiveness of our internal control over financial reporting that are required under Section 404 of the Sarbanes-Oxley Act. Inadequate internal controls could also cause investors to lose confidence in our reported financial information, which could have a negative effect on the trading price of our common stock.

The systems of internal controls and procedures that we have developed and implemented to date are adequate in a business that has no revenue, few purchase and expense transactions, and little in the way of tangible assets and working capital. However, the reliance on third party sub-contractors and lack of employees makes it difficult to ensure segregation of key duties, provide multiple levels of review, and ensure that specified checks and balances exist and are enforced and acted upon where necessary. The current transaction volume and limited transaction channels mean that operating management, financial management, board members and auditor can, and do, efficiently perform a very extensive and detailed transaction review to ensure compliance with the Company’s established procedures and controls. When we secure purchase orders and start purchasing product from our sub-contract manufacturers, shipping product to our customers, collecting receivables, and paying our vendors we will need to apply significantly more resources to the management of our controls and procedures and to ensure and continue effective compliance. If our business grows rapidly, we may not be able to keep up with recruiting and training personnel, and enhancing our systems of internal control in line with the growth in transaction volumes and compliance risks which could result in loss of assets, profit, and ability to manage the daily operations of our Company.

Public disclosure requirements and compliance with changing regulation of corporate governance pose challenges for our management team and result in additional expenses and costs which may reduce the focus of management and the profitability of our company.

Changing laws, regulations and standards relating to corporate governance and public disclosure, including the Dodd-Frank Wall Street Reform and Consumer Protection Act and the rules and regulations promulgated thereunder, the Sarbanes-Oxley Act and SEC regulations, have created uncertainty for public companies and significantly increased the costs and risks associated with accessing the U.S. public markets. Our management team will need to devote significant time and financial resources to comply with both existing and evolving standards for public companies, which will lead to increased general and administrative expenses and a diversion of management time and attention from revenue generating activities to compliance activities.

SHOULD ONE OR MORE OF THE FOREGOING RISKS OR UNCERTAINTIES MATERIALIZE, OR SHOULD THE UNDERLYING ASSUMPTIONS PROVE INCORRECT, ACTUAL RESULTS MAY DIFFER SIGNIFICANTLY FROM THOSE ANTICIPATED, BELIEVED, ESTIMATED, EXPECTED, INTENDED OR PLANNED

ITEM 1B.

Unresolved Staff Comments

This Item is not applicable to us as we are not an accelerated filer, a large accelerated filer, or a well-seasoned issuer.

ITEM 2. PROPERTIES.

The predecessor company, operating under ePunk, had principal executive offices located at 1060 Calle Negocio Suite B San Clemente, CA 92673. Beginning on May 1, 2012 the Company entered into a one-year lease for \$5,232 per month.

The Company's storefront, Pacific Coast House of Rides, is located at 34105 Pacific Coast Highway, Dana Point, CA 92629. Beginning on July 15, 2011 the Company leased office space on a month to month basis for \$3,800 plus a percentage of "operating expenses". Both leases have terminated.

Effective November 19, 2013, the Company changed its address to 5536 S. Ft. Apache #102, Las Vegas, NV 89148 which is being provided at no charge.

ITEM 3. LEGAL PROCEEDINGS.

Cambio, Inc. v. San West, Inc. et. al. (Superior Court of California, County of San Diego, Case No. 30-2012-0006183). On or about July 5, 2012, Cambio, Inc. ("Cambio") commenced a civil action in the Superior Court of the State of California, County of San Diego, alleging damages arising out of Cambio's sale of assets to a third party in which the Company was a named defendant. A settlement Agreement was entered into in this matter on February 27, 2014, under which the Company was released in its entirety. The Company was not required to pay any

damages or costs under this Settlement Agreement.

ePunk, Inc. v. Jesse Richard Gonzales et. al. (District Court, Clark County Nevada, Case No. A-12-699135-C). On April 11, 2013, the Company filed an action against certain individuals and entities including former officers Jesse Richard Gonzales and Justin Dorman (the "Defendants") alleging damages relating to certain actions involving the stock of the Company. The Complaint was for: Breach of Contract; Unjust Enrichment; Intentional Interference with Contract; Concert of Action; Injunctive Relief; Breach of the Implied Covenant of Good Faith and Fair Dealing; and Breach of Fiduciary Duty. Plaintiff EPUNK, INC. prayed for judgment against Defendants, for the following: general and special damages in excess of Ten Thousand Dollars (\$10,000), and in an amount to be determined at trial, For an Order from this Court enjoining Defendants from transferring or otherwise alienating EPUNK, INC. stock pending the outcome of this action, interest upon an award of damages according to law, for reasonable attorney's fees, for costs of suit, for any such other relief as the Court may deem just and proper. This matter is still ongoing. The Company is confident that it will achieve a favorable result in this matter.

ITEM 4. MINE SAFETY DISCLOSURES.

Not applicable.

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

The Company's common stock is traded on the Over the Counter Markets Group, Inc. Pink tier (the "OTC Pink") under the symbol "PUNK".

The following table sets forth the high and low bid quotations of the Company's common stock for each quarter of active trading during the past two fiscal years as reported by the OTC Pink:

	High	Low
Fiscal Year Ended September 30, 2013		
First Quarter 2013 (October 1, 2012 – December 31, 2012)	\$ 1.13	\$ 0.87
Second Quarter 2013 (January 1, 2013 – March 31, 2013)	\$ 1.00	\$ 0.48
Third Quarter 2013 (April 1, 2013 – June 30, 2013)	\$.084	\$ 0.58
Fourth Quarter 2013 (July 1, 2013 – September 30, 2013)	\$ 0.78	\$ 0.55

	High	Low
Fiscal Year Ended September 30, 2012		
First Quarter 2012 (October 1, 2011 – December 31, 2011)	\$ 0.60	\$ 0.30
Second Quarter 2012 (January 1, 2012 – March 31, 2012)	\$ 0.53	\$ 1.11
Third Quarter 2012 (April 1, 2012 – June 30, 2012)	\$ 1.12	\$ 1.68
Fourth Quarter 2012 (July 1, 2012 – September 30, 2012)	\$ 1.06	\$ 2.07

All stock prices reflect the August 31, 2012 two-for-one forward split and the June 20, 2011 one-for-one hundred reverse stock split. On July 22, 2014, the closing price of our common stock was \$0.58 per share.

Holders

As of July 24, 2014 we had 106 stockholders of record of 43,950,602 shares of our common stock. A portion of our common stock are held in “street name” or by beneficial holders, whose shares are held of record by banks, brokers, and other financial institutions.

Dividends

We have not paid any dividends on our common stock and our Board of Directors (the "Board") presently intends to continue a policy of retaining earnings, if any, for use in our operations. The declaration and payment of dividends in the future, of which there can be no assurance, will be determined by the Board in light of conditions then existing, including earnings, financial condition, capital requirements and other factors. The Nevada Revised Statutes prohibit us from declaring dividends where, if after giving effect to the distribution of the dividend:

- We would not be able to pay our debts as they become due in the usual course of business; or
- Our total assets would be less than the sum of our total liabilities plus the amount that would be needed to satisfy the rights of stockholders who have preferential rights superior to those receiving the distribution.

Except as set forth above, there are no restrictions that currently materially limit our ability to pay dividends or which we reasonably believe are likely to limit materially the future payment of dividends on common stock.

Transfer Agent

The transfer agent and registrar for our common stock is Empire Stock Transfer Co., Inc., of 2470 St. Rose Parkway, Henderson, NV (702) 818-5898.

Securities Authorized for Issuance Under Equity Compensation Plans

The following sets forth certain information regarding the common stock that may be issued upon the exercise of options, warrants and other rights that have been or may be granted to employees, directors or consultants under all of our existing equity compensation plans. The 2012 Stock Incentive Plan (see below) is our only equity based compensation plan as of September 30, 2013.

2012 Stock Incentive Plan (Equity Compensation Plan Approved by Security Holders)

On May 10, 2012 ("Effective Date"), the Company's Board of Directors and Majority Shareholders adopted the 2012 Stock Incentive Plan. (the "Plan")(See Exhibit 10.1 to the Company's December 31, 2011 Form 10-Q filed with the

SEC on May 31, 2012). The purpose of the plan is to facilitate the ability of the Company, Inc. and its subsidiaries to attract, motivate and retain eligible employees, directors and other personnel through the use of equity-based and other incentive compensation opportunities. The Company may issue each of the following under the Plan: incentive options, nonqualified options, Director shares, stock appreciation rights, restricted stock and deferred stock rights, other types of awards and performance-based awards as approved by the Board. No Award shall be granted pursuant to the Plan ten years after the Effective Date. Stock options to purchase shares of our common stock expire no later than ten years after the date of grant. The total number of shares available under the Plan is four million (4,000,000). In any fiscal year, the total number of shares that may be covered by awards made to an employee may not exceed 1,000,000 plus the aggregate amount of such individual's unused annual share limit as of the close of the preceding fiscal year, and the maximum amount of cash that may be payable to an employee pursuant to performance-based cash awards made under Section 10 of the Plan is \$1,000,000 plus the aggregate amount of such individual's unused annual dollar limit as of the close of the preceding fiscal year. As of the date of this report, no issuances have been made under the Plan.

The per share exercise price for each stock option is determined by the Board and may not be below the closing price of our common stock on the date of grant, or, if our common stock is not traded on the date of grant, the first day of active trading following the date of grant.

We measure all stock-based compensation awards using a fair value method on the date of grant and recognize such expense in our consolidated financial statements over the requisite service period. We use the Black-Scholes option pricing model to calculate the fair value of stock option grants. The Black-Scholes option pricing model requires management to make assumptions regarding the option lives, expected volatility, and risk-free interest rates, all of which impact the fair value of the option and, ultimately, the expense that will be recognized over the life of the option.

The risk-free interest rate is based on the U.S. Treasury yield curve in effect at the time of grant for a bond with a similar term. We do not anticipate declaring dividends in the foreseeable future. Volatility is calculated based on the historical weekly closing stock prices for the same period as the expected life of the option. We use the “simplified” method for determining the expected term of our “plain vanilla” stock options. We recognize compensation expense for only the portion of stock options that are expected to vest. Therefore, we apply an estimated forfeiture rate that is derived from historical employee termination data and adjusted for expected future employee turnover rates. If the actual number of forfeitures differs from those estimated by us, additional adjustments to compensation expense may be required in future periods.

Plan Category	Number of securities to be issued upon exercise of outstanding options, warrants and rights	Weighted-average exercise price of outstanding options, warrants and rights	Number of securities remaining available for future issuance under equity compensation plans (excluding securities reflected in column (a))
	(a)	(b)	(c)
Equity compensation plans approved by security holders ⁽¹⁾	--	--	3,061,232
Equity compensation plans not approved by security holders	--	--	--
Total	--	--	3,061,232

(1) As of September 30, 2013, 938,768 shares of restricted common stock were issued under the Plan leaving 3,061,232 shares available for restricted stock awards or to cover the shares issuable under stock option and warrant grants.

Recent Sales of Unregistered Securities

During the year ended September 30, 2013, the Company, Inc.:

- Issued 20,000 shares of restricted common stock to Gemini Master Fund, Ltd. in exchange for their not exercising the default terms of the March 19, 2012 Gemini Note. The shares were valued at the low bid price on the date of the agreement with Gemini Master Fund, Ltd. or \$0.93 per share.
- Issued 136,931 shares of restricted common stock during 2013 to four individuals in exchange for services valued at \$121,550.
- During the year ended September 30, 2012, the Company, Inc.:
- Issued 200,000 shares of restricted common stock on April 5, 2012 to Gemini Master Fund as an inducement to loan the Company \$280,000. The shares were valued on the date of the Gemini Note pursuant to ASC 470-20, *Debt with Conversion and Other Options*, resulting in a debt discount attributable to said common stock of \$70,933.
- Issued 106,837 shares of restricted common stock on September 25, 2012 to TCA Global Credit Master Fund, LP in conjunction with a \$300,000 Revolving Promissory Note. The shares were valued on the date of the Loan pursuant to ASC 470-20, *Debt with Conversion and Other Options*, resulting in a debt discount attributable to said common stock of \$88,235.
- Issued 481,672 shares of common stock on April 5, 2012 in exchange for the conversion of debt effected on March 27, 2012 at \$0.10 per share for total debt reduction of \$48,167, including \$45,400 of principle and \$2,767 of accrued interest.
- Issued 740,992 shares of common stock on April 5, 2012 in exchange for the conversion of debt effected on March 27, 2012 at \$0.10 per share for total debt reduction of \$74,099, including \$71,397 of principle and \$2,702 of accrued interest.
- Issued 2,000,000 shares of common stock on April 5, 2012 in exchange for the conversion of debt effected on April 3, 2012 at \$0.10 per share for total debt reduction of \$200,000, including \$194,529 of principle and \$5,471 of accrued interest.
- Issued 915,000 shares of restricted common stock in exchange for services with the fair value determined as the close price of our common stock on the date of the related agreement or \$332,250.
- The Board of Directors agreed to, and authorized on August 8, 2012, the cancellation of 19,740,000 shares of the Company's common stock owned by Jesse Gonzalez, CEO, Justin Dornan, President and CFO and a former director. The shares were originally issued at par.
- Sold 1,282,000 shares of restricted common stock in exchange for \$323,400.

All funds received from the sale of our shares and debt converted into stock was used for working capital purposes.

All shares bear a legend restricting their disposition.

The shares were issued in reliance upon an exemption from registration pursuant to Section 4(2) of the Securities Act or Rule 506 of Regulation D promulgated under the Securities Act. Each investor took his securities for investment purposes without a view to distribution and had access to information concerning us and our business prospects, as required by the Securities Act. In addition, there was no general solicitation or advertising for the purchase of our shares. Our securities were sold only to an accredited investor, as defined in the Securities Act with whom we had a direct personal preexisting relationship, and after a thorough discussion. Finally, our stock transfer agent has been instructed not to transfer any of such shares, unless such shares are registered for resale or there is an exemption with respect to their transfer.

Each purchaser was provided with access to our filings with the US Securities and Exchange Commission (the “SEC”), including the following:

- Our annual report to stockholders for the most recent fiscal year, the definitive proxy statement filed in connection with that annual report, and, if requested by the purchaser in writing, a copy of our most recent Form 10-K under the Exchange Act.
- The information contained in an annual report on Form 10-K under the Exchange Act.
- The information contained in any reports or documents required to be filed under sections 13(a), 14(a), 14(c), and 15(d) of the Exchange Act since the distribution or filing of the reports specified above.

Additional Information

Copies of our annual reports, quarterly reports, current reports, and any amendments to those reports, are available free of charge on the internet at www.sec.gov. All statements made in any of our filings, including all forward-looking statements, are made as of the date of the document in which the statement is included, and we do not assume or undertake any obligation to update any of those statements or documents unless we are required to do so by law.

ITEM 6. SELECTED FINANCIAL DATA

Not required for smaller reporting companies.

ITEM 7. MANAGEMENT’S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS.

The following discussion of our financial condition and results of operations should be read in conjunction with our financial statements and the related notes, and the other financial information included in this prospectus.

This prospectus contains forward-looking statements. The words “anticipated,” “believe,” “expect,” “plan,” “intend,” “seek,” “estimate,” “project,” “could,” “may,” and similar expressions are intended to identify forward-looking statements. These statements include, among others, information regarding future operations, future capital expenditures, and future net cash flow. Such statements reflect our management’s current views with respect to future events and financial performance and involve risks and uncertainties, including, without limitation, general economic and business conditions, changes in foreign, political, social, and economic conditions, regulatory initiatives and compliance with governmental regulations, the ability to achieve further market penetration and additional customers, and various other matters, many of which are beyond our control. Should one or more of these risks or uncertainties occur, or should underlying assumptions prove to be incorrect, actual results may vary materially and adversely from those anticipated, believed, estimated or otherwise indicated. Consequently, all of the forward-looking statements made in this prospectus are qualified by these cautionary statements and there can be no assurance of the actual results or developments.

As used in this report, the terms "we", "us", "our," "our company," the “Company” refer to Blink Technologies, Inc (formally ePunk, Inc.)

Overview

Blink Technologies, Inc. (fka ePunk, Inc.) was originally incorporated under the laws of the State of Delaware on April 27, 2007 as Sewell Ventures, Inc. On January 29, 2010, the Company was re-domiciled to the State of Nevada.

During the period covered by this report, Blink Technologies, Inc. (formerly known as ePunk, Inc.) (the “Company,” “we,” “us,” “our”) was a distributor of power sports products and accessories, including scooters, street and off-road motorcycles, all-terrain vehicles utility terrain vehicles, karts and buggies through CountyImports.com and through our storefront, Pacific Coast House of Rides located in Dana Point, California.

On October 9, 2013, the Company assigned all of its right, title and interest in the website www.countyimports.com to TCA Global Credit Master Fund ("TCA") as a result of the default by the Company under the Credit Agreement for failure to make principle and interest payments. As a result, the Company effectively ceased revenue generating activities.

On February 10, 2014, the Company entered into a Share Exchange Agreement with Blink Technologies, Inc., a Nevada corporation whereby the Company has agreed to issue, on a pro rata basis, a total of 24,000,000 shares of the Company’s common stock, which will represent 54.98% of the post-closing issued and outstanding shares of the Company, in exchange for all of the issued and outstanding common share capital of Blink Technologies. Blink Technologies is based in Silicon Valley and is focused on delivering consumer technology solutions that enhance and expand the experiences people enjoy every-day while using essential electronic devices such as smartphones, tablets,

and TVs. On June 26, 2014, the Company issued 24,000,000 shares of common stock due and allocated as of February 10, 2014, to sixty nine shareholders of record in accordance with the terms and conditions of the Share Exchange Agreement with Blink Technologies, Inc., dated February 10, 2014.

Blink Technologies, Inc. develops and markets next generation streaming consumer technology solutions that focuses on enhancing the customer experience of interacting with content and interpreting that information simply and elegantly, particularly as it relates to wellness, physicality, and performance.

Plan of Operation

Our long-term business strategy is to design, deliver, and support integrated data collection, aggregation, management, and content streaming solutions that include consumer electronic data computing devices complemented by innovative software-as-a-solution (SaaS), subscription-based data management applications.

In October, 2013, we successfully launched the BiggiFi streaming media player into the domestic streaming media market. Media streamers are typically a dongle-type device that plug into the HDMI port of an HD TV to allow a user to then display Web content from a computer or mobile device or from a popular video and audio applications such as Netflix, YouTube, and Pandora, as well as popular games like Angry Birds, onto the TV via Wi-Fi.

This particular market has proven to be broad-based and competitive, with some very large and well-funded players, including Google, Roku, and Amazon, taking dominate share. While the BiggiFi product has stood its ground as compared to the leading brands in industry reviews, it has been difficult to rise above the noise key competitors have generated through large budget marketing campaigns. BiggiFi is an interesting product, and has served to allow the Company to build and support an important sales channel, but it is not the primary consumer solution we will build on, nor grow with, for the future.

We are transitioning towards developing and delivering more proprietary and unique solutions that address specific niche markets and needs. We believe we will continue to benefit from a virtual team of product design, marketing, and sales expertise that will allow it to quickly establish, grow, and defend more significant and lucrative share of targeted markets. Going forward, management intends to focus on and deliver next-generation integrated consumer technology solutions that collect, aggregate, manage, and help make sense of data critical to maximizing user experiences, improving subject wellness, and optimizing personal performance. While the BiggiFi product is mainly used to stream entertainment media and content from games and other web-based applications, next generation of our products will be integral to gathering critical data that will then generate content that can be used for important decision making, reporting, and formal presentation.

We will continue to market our technology solutions domestically and internationally through both its two-tier distribution channel model of existing and expanded partnerships, as well as by aggressively targeting and servicing certain marquee end-user clients directly to help establish beachheads in important early and self-referencing markets.

Results of Operations

Year Ended September 30, 2013 Compared with the Year Ended September 30, 2012

Revenue, COGS and Gross Profit

	Years Ended September			
	30,		Increase /	Percentage
	2013	2012	(Decrease)	Change
Discontinued operations:				
Net sales	\$ 497,155	\$ 1,964,706	\$ (1,467,551)	-74.7%
Cost of sales	352,108	1,691,384	(1,339,276)	-79.2%
Gross profit	\$ 145,047	\$ 273,322	\$ (128,275)	-46.9%

Most revenue was generated through www.Countyimports.com and consists of sales of scooters, ATV's, UTV's, motorcycles and parts and accessories. Sales decreased as a result of the inability of the Company's prior management, led by Jesse Gonzales, former CEO and Justin Dornan, former CFO, to fulfill orders in a timely manner resulting in the loss of confidence by potential customers. Gross margin fluctuated due to inconsistent sales patterns and product mix.

Operating Expenses

	Years Ended September 30,		Increase /	Percentage
	2013	2012	(Decrease)	Change
General and administrative	\$ 167,739	\$ 91,935	\$ 75,804	82.5%
Stock compensation expense	75,100	275,750	(200,650)	-
Discontinued operations:				
General and administrative	265,629	558,873	(293,244)	-52.5%
Sales and marketing	91,479	155,556	(64,077)	-41.2%
Depreciation and amortization	14,206	9,928	4,278	43.1%
Stock compensation expense	121,551	-	121,551	-
Total operating expenses	\$ 735,704	\$ 1,092,042	\$ (356,338)	-32.6%

Operating expenses consist of personnel costs, professional fees, facility costs, sales and marketing costs, public company costs, and other general operating costs. Excluding stock compensation expense, total operating expenses for the year ended September 30, 2013 were lower by \$356,338 compared to the year ended September 30, 2012. The year-over-year decrease in operating expense primarily occurred during the second half of fiscal year 2013 due to executing restructuring initiatives designed to improve effectiveness and efficiency.

Other Expense

	Years Ended September 30,	
	2013	2012
Interest expense - other	\$ (31,443)	\$ (35,787)
Interest expense - accretion of debt discount	(152,134)	(209,660)
Discontinued operations:		
Interest expense - other	(30,347)	(550)

Interest expense - accretion of debt discount	(265,288)	(12,162)
Total other expense	\$ (479,212)	\$ (258,159)

"Interest expense - other" consists of expense related to the stated interest rate payable on debt due to Amalfi and Gemini. "Interest expense - accretion of debt discount" represents amortization of the debt discount related to the beneficial conversion feature of the Amalfi and Gemini debt. Discontinued operations related "interest expense - other" and "interest expense - accretion of debt discount" is attributable to the TCA loan.

Net Loss

As a result of the foregoing, our net loss for the year ended September 30, 2013 was \$1,069,869 compared to a net loss of \$1,076,879 during the year ended September 30, 2012.

Going Concern

In its report with respect to the Company's financial statements for the year ended September 30, 2013, the Company's independent auditors expressed substantial doubt about the Company's ability to continue as a going concern. Because the Company has not yet generated sufficient revenues from its operations, its ability to continue as a going concern is dependent upon its ability to obtain additional financing. Currently, the Company is seeking additional financing but has no commitments to obtain any such financing, and there can be no assurance that financing will be available in amounts or on terms acceptable to the Company, if at all.

The accompanying consolidated financial statements have been prepared in conformity with generally accepted accounting principles in the United States of America, which contemplate continuation of the Company as a going concern. In the course of funding sales and marketing activities, the Company has sustained operating losses since inception, and, as of September 30, 2013, has an accumulated deficit of \$2,221,591 and negative working capital of \$864,485. The Company will continue to use capital and may not be profitable for the foreseeable future. These factors raise doubt about the ability of the Company to continue as a going concern. In this regard, management is proposing to raise any necessary additional funds not provided by operations through loans or through sales of common stock. There is no assurance that the Company will be successful in raising this additional capital. If adequate funds are not available on reasonable terms or at all, it would result in a material adverse effect on the Company's business, operating results, financial condition and prospects.

In view of these conditions, the ability of the Company to continue as a going concern is in substantial doubt and dependent upon achieving a profitable level of operations and on the ability of the Company to obtain necessary financing to fund ongoing operations. Management is planning to raise necessary additional funds for working capital through loans and additional sales of its common stock. However, there is no assurance that the Company will be successful in raising additional capital or that such additional funds will be available on acceptable terms, if at all. Should the Company be unable to raise this amount of capital its operating plans will be limited to the amount of capital that it can access. These financial statements do not give effect to any adjustments which will be necessary should the Company be unable to continue as a going concern and therefore be required to realize its assets and discharge its liabilities in other than the normal course of business and at amounts different from those reflected in the accompanying consolidated financial statements.

Liquidity and Capital Resources

At September 30, 2013, the Company had current assets of \$19,161 and current liabilities totaling \$883,646, including \$484,991 of loan principle and accrued interest held by a single party and \$398,655 of accounts payable and liabilities from discontinued operations. Management recognizes that in order for us to meet our capital requirements, and continue to operate, additional financing will be necessary. To date the Company has financed its expenses primarily from loans, sales of our common stock for cash and issuances of our common stock in exchange for services. Management is planning to raise necessary additional funds from those same sources.

Net cash used by operating activities was \$280,040 for the year ended September 30, 2013 compared to cash used of \$549,615 during the year ended September 30, 2012.

Net cash used by investing activities was \$0 for the year ended September 30, 2013 compared to cash used of \$40,521 during the year ended September 30, 2012.

Net cash provided by financing activities was \$55,253 for the year ended September 30, 2013 compared to cash provided of \$798,668 during the year ended September 30, 2012.

Contractual Obligations

The following table sets forth an overview of contractual obligations, as of September 30, 2013, that will affect our liquidity and cash flows in future periods:

Contractual Obligations	Total	Less than		More than	
		1 year	1-3 years	3-5 years	5 years
Notes payable ⁽¹⁾	\$ 484,991	\$ 484,991	-	-	-

⁽¹⁾ Notes payable is comprised of principle and interest due under our convertible promissory notes and promissory notes (See notes to the financial statements "NOTE D - PROMISSORY NOTES").

Off-Balance Sheet Arrangements

None.

Critical Accounting Estimates

The preparation of financial statements and related disclosures in conformity with accounting principles generally accepted in the United States requires us to make judgments, assumptions and estimates that affect the amounts reported. Note B of Notes to Financial Statements describes the significant accounting policies used in the preparation of the financial statements. Certain of these significant accounting policies are considered to be critical accounting policies, as defined below.

A critical accounting policy is defined as one that is both material to the presentation of the Company's financial statements and requires management to make difficult, subjective or complex judgments that could have a material effect on the Company's financial condition and results of operations. Specifically, critical accounting estimates have the following attributes:

- We are required to make assumptions about matters that are highly uncertain at the time of the estimate; and
- Different estimates we could reasonably have used, or changes in the estimate that are reasonably likely to occur, would have a material effect on the Company's financial condition or results of operations.

Estimates and assumptions about future events and their effects cannot be determined with certainty. We base estimates on historical experience and on various other assumptions believed to be applicable and reasonable under the circumstances. These estimates may change as new events occur, as additional information is obtained and as the Company's operating environment changes. These changes have historically been minor and have been included in the consolidated financial statements as soon as they became known. Based on a critical assessment of the Company's accounting policies and the underlying judgments and uncertainties affecting the application of those policies, management believes that our financial statements are fairly stated in accordance with accounting principles generally accepted in the United States, and present a meaningful presentation of the Company's financial condition and results of operations.

In preparing the Company's financial statements to conform to accounting principles generally accepted in the United States, we make estimates and assumptions that affect the amounts reported in the Company's financial statements and accompanying notes. These estimates include useful lives for fixed assets for depreciation calculations and assumptions for valuing options and warrants. Actual results could differ from these estimates.

Revenue Recognition

The Company applies paragraph 605-10-S99-1 of the FASB Accounting Standards Codification for revenue recognition. The Company recognizes revenue when it is realized or realizable and earned less estimated future doubtful accounts. The Company considers revenue realized or realizable and earned when all of the following criteria are met: (i) persuasive evidence of an arrangement exists, (ii) the product has been shipped or the services have been rendered to the customer, (iii) the sales price is fixed or determinable, and (iv) collectability is reasonably assured.

Stock-Based Compensation

We measure and record stock-based compensation awards to employees pursuant to guidance in ASC 718 Compensation-Stock Compensation. We measure and record stock-based compensation awards to non-employees pursuant to guidance in ASC 505-50 Equity-Based Payments to Non-Employees. We measure fair value by application of the Black-Scholes option pricing model and recognize expense over the requisite service period or upon completion of milestones for performance-based awards depending on the relevant guidance in ASC 708 or ASC 505.

Long-lived Assets

Long-lived assets, comprised of equipment, and identifiable intangible assets, are evaluated for impairment whenever events or changes in circumstances indicate that the carrying value may not be recoverable. Factors that may cause an impairment review include significant changes in technology that make current computer-related assets obsolete or less useful and significant changes in the way we use these assets in operations. When evaluating long-lived assets for potential impairment, we first compare the carrying value of the asset to the asset's estimated future cash flows (undiscounted and without interest charges). If the estimated future cash flows are less than the carrying value of the asset, we calculate an impairment loss. The impairment loss calculation compares the carrying value of the asset to the asset's estimated fair value, which may be based on estimated future cash flows (discounted and with interest charges). We recognize an impairment loss if the amount of the asset's carrying value exceeds the asset's estimated fair value. If we recognize an impairment loss, the adjusted carrying amount of the asset becomes its new cost basis. The new cost basis will be depreciated (amortized) over the remaining useful life of that asset. Using the impairment evaluation methodology described herein, there have been no long-lived asset impairment charges for each of the last two years.

The Company's impairment loss calculations contain uncertainties because they require management to make assumptions and to apply judgment to estimate future cash flows and asset fair values, including forecasting useful lives of the assets and selecting the discount rate that reflects the risk inherent in future cash flows.

We have not made any material changes in the Company's impairment loss assessment methodology during the past two fiscal years. We do not believe there is a reasonable likelihood that there will be a material change in the estimates or assumptions we use to calculate long-lived asset impairment losses. However, if actual results are not consistent with estimates and assumptions used in estimating future cash flows and asset fair values, we may be exposed to losses that could be material.

Income Taxes

Provisions for income taxes are based on taxes payable or refundable for the current period and deferred taxes on temporary differences between the amount of taxable income and pretax financial income and between the tax bases of assets and liabilities and their reported amounts in the financial statements. Deferred tax assets and liabilities are included in the financial statements at currently enacted income tax rates applicable to the period in which the deferred tax assets and liabilities are expected to be realized or settled.

When accounting for Uncertainty in Income Taxes, first, the tax position is evaluated to determine the likelihood that it will be sustained upon external examination. If the tax position is deemed “more-likely-than-not” to be sustained, the tax position is then assessed to determine the amount of benefit to recognize in the financial statements. The amount of the benefit that may be recognized is the largest amount that has a greater than 50 percent likelihood of being realized upon ultimate settlement. As changes in tax laws or rates are enacted, deferred tax assets and liabilities are adjusted through the provision for income taxes. Valuation allowances are established when necessary to reduce deferred tax assets to the amount expected to be realized. The Company’s utilization of U.S. Federal net operating losses will be limited in accordance to Section 381 rules. As changes in tax laws or rates are enacted, deferred tax assets and liabilities are adjusted through the provision for income taxes. Valuation allowances are established when necessary to reduce deferred tax assets to the amount expected to be realized.

Accounting Changes and Recent Accounting Standards

We review new accounting standards as issued. Although some of these accounting standards issued or effective after the end of our previous fiscal year may be applicable to us, we have not identified any standards that we believe merit further discussion. We believe that none of the new standards will have a significant impact on our consolidated financial statements.

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

Impact of Inflation

General inflation in the economy has driven the operating expenses of many businesses higher, and, accordingly we have experienced increased salaries and higher prices for supplies, goods and services. We continuously seek methods of reducing costs and streamlining operations while maximizing efficiency through improved internal operating procedures and controls. While we are subject to inflation as described above, the Company's management believes that inflation currently does not have a material effect on operating results. However, inflation may become a factor in

the future.

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ITEM 8. FINANCIAL STATEMENTS AND SUPPLEMENTARY DATA.

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REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

Board of Directors and Stockholders

Blink Technologies, Inc.

We have audited the accompanying consolidated balance sheets of Blink Technologies, Inc. as of September 30, 2013 and 2012, and the related consolidated statements of operations, stockholders' deficit, and cash flows for each of the years in the two-year period ended September 30, 2013. These financial statements are the responsibility of the entity's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Blink Technologies, Inc. as of September 30, 2013 and 2012, and the results of its operations and its cash flows for each of the years in the two-year period ended September 30, 2013, in conformity with accounting principles generally accepted in the United States of America.

The accompanying financial statements have been prepared assuming that the entity will continue as a going concern. As discussed in Note A to the financial statements, the entity has suffered recurring losses from operations and has a net capital deficiency that raises substantial doubt about its ability to continue as a going concern. Management's plans in regard to these matters are also described in Note A. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

Las Vegas, NV

July 25, 2014

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Blink Technologies, Inc. (fka ePunk, Inc.)
Consolidated Balance Sheets

	September 30,	
	2013	2012
ASSETS		
Current assets:		
Cash	\$ 1,951	\$ 226,738
Inventory	-	-
Other current assets	-	17,289
Assets from discontinued operations (Note C)	17,210	89,966
Total current assets	19,161	333,993
Assets from discontinued operations	30,139	62,292
Total assets	\$ 49,300	\$ 396,285
LIABILITIES AND STOCKHOLDERS' DEFICIT		
Current liabilities:		
Accounts payable and accrued liabilities	19,323	15,841
Accrued interest (Note D)	40,182	11,430
Convertible notes payable (Note D)	344,809	133,821
Promissory note (Note D)	100,000	197,859
Liabilities from discontinued operations (Note C)	379,332	150,596
Total current liabilities	883,646	509,547
Total liabilities	883,646	509,547
Commitments and contingencies		
Stockholders' deficit (Note E):		
Preferred stock, \$0.0001 par value; 25,000,000 shares authorized; none issued and outstanding at September 30, 2013 and 2012	-	-
Common stock, \$0.0001 par value; 200,000,000 shares authorized; issued and outstanding 19,950,602 and 46,003,671 at September 30, 2013 and 2012, respectively	1,995	4,600
Deferred stock compensation	-	(56,500)
Additional paid-in capital	1,385,250	1,090,360
Accumulated deficit	(2,221,591)	(1,151,722)
Total stockholders' deficit	(834,346)	(113,262)
	\$ 49,300	\$ 396,285

Total liabilities and stockholder's
deficit

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

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Blink Technologies, Inc. (fka ePunk, Inc.)
Consolidated Statements of Operations
For the Years Ended September 30, 2013 and 2012

	Years Ended September	
	30,	
	2013	2012
Net sales	\$ -	\$ -
Cost of sales	-	-
Gross profit	-	-
Operating expenses:		
General and administrative	242,839	367,685
Total operating expenses	242,839	367,685
Operating loss	(242,839)	(367,685)
Non-operating income (expense):		
Interest expense	(31,443)	(35,787)
Interest expense - accretion of debt discount	(152,134)	(209,660)
Total non-operating income (expense)	(183,577)	(245,447)
Loss on continuing operations	\$ (426,416)	\$ (613,132)
Discontinued operations:		
Net sales	\$ 497,155	\$ 1,964,706
Cost of sales	(352,108)	(1,691,384)
Operating expenses	(492,865)	(724,357)
Non-operating expenses:		
Interest expense	(30,347)	(550)
Interest expense - accretion of debt discount	(265,288)	(12,162)
Loss on Discontinued operations	(643,453)	(463,747)
Net loss	\$ (1,069,869)	\$ (1,076,879)
Basic and Diluted Loss per Common Share:		
Continuing operations	\$ (0.012)	\$ (0.010)
Discontinued operations	(0.018)	(0.008)
Total	\$ (0.029)	\$ (0.018)
Weighted average common shares outstanding - basic	36,720,632	59,240,779
The shares listed below were not included in the computation of diluted losses per share because to do so would have been antidilutive for the periods presented:		
Convertible promissory notes	2,657,102	1,763,382

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

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**Blink Technologies, Inc. (fka
ePunk, Inc.)**
**Consolidated Statement of
 Stockholder's Deficit**
**For The Years Ended September 30, 2013 and
 2012**

	Common stock Shares	Amount	Deferred Stock Compensation	Additional paid-in Capital	Accumulated Deficit	Total Stockholders' Deficit
Balance, September 30, 2011	60,017,170	\$ 6,002	\$ -	\$ (303,918)	\$ (74,843)	\$ (372,759)
Shares issued for cash	1,282,000	128		323,272		323,400
Shares issued upon the conversion of debt	3,222,664	322		321,944		322,266
Shares issued in exchange for services	915,000	91	(113,000)	332,159		219,250
Shares returned from officers	(19,740,000)	(1,974)		1,974		-
Shares issued in connection with issued debt	306,837	31		159,137		159,168
Discount on Revolving credit facility due to beneficial conversion feature				152,065		152,065
Beneficial conversion feature of convertible promissory notes				103,727		103,727
Amortization of deferred stock compensation			56,500			56,500
Net loss					(1,076,879)	(1,076,879)
Balance, September 30, 2012	46,003,671	4,600	\$ (56,500)	\$ 1,090,360	\$ (1,151,722)	\$ (113,262)
Shares issued in exchange for services	156,931	16		140,135		140,151
Shares returned from former officers	(26,210,000)	(2,621)		2,621		-
Accretion of debt discount related to the beneficial conversion feature of certain issued debt				152,134		152,134
Amortization of deferred stock compensation			56,500			56,500
Net loss					(1,069,869)	(1,069,869)

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Balance, September 30, 2013	19,950,602	\$	1,995	\$	-	\$ 1,385,250	\$	(2,221,591)	\$	(834,346)
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The accompanying notes are an integral part of these consolidated financial statements

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Blink Technologies, Inc. (fka ePunk, Inc.)
Consolidated Statements of Cash Flows
For the Years Ended September 30, 2013 and 2012

	Years Ended September	
	30,	
	2013	2012
Cash flows from operating activities:		
Loss on continuing operations	\$ (426,416)	\$ (613,132)
Loss on discontinued operations	(643,453)	(463,747)
Reconciliation to net cash provided by (used in) continuing operations:		
Depreciation and amortization	14,206	9,928
Amortization of debt discount due to beneficial conversion feature	417,422	221,822
Common stock issued for services	196,651	275,749
Changes in assets and liabilities:		
Accounts receivable	-	1,136
Inventory	24,701	(17,384)
Other current assets	65,344	(82,554)
Deposits	17,947	(6,897)
Accounts payable	10,838	107,390
Accrued interest	42,720	18,074
Net cash (used) provided by operating activities	(280,040)	(549,615)
Cash flows from investing activities:		
Capital expenditures, net	-	(40,521)
Net cash used by investing activities	-	(40,521)
Net cash provided by financing activities:		
Proceeds from the sale of common stock	-	323,400
Proceeds from convertible promissory notes	210,988	49,559
Proceeds from promissory notes	2,141	245,000
Payment of promissory notes	(100,000)	(82,141)
Proceeds from revolving credit facility	93,650	262,850
Payments of revolving credit facility	(151,526)	-
Net cash provided by financing activities	55,253	798,668
Net increase in cash	(224,787)	208,532
Cash - beginning of period	226,738	18,206
Cash - end of period	\$ 1,951	\$ 226,738

SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION

CASH PAID DURING THE YEAR FOR:

Taxes paid	\$ -	\$ -
Interest paid	\$ -	\$ 17,859

NON-CASH FINANCING ACTIVITIES:

Value of common stock issued for accrued interest	\$ -	\$ 10,941
Value of common stock issued for debt principle	\$ -	\$ 311,325

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Value of common stock issued for services	\$	121,551	\$	219,250
Value of debt discount recorded for value of shares issued in connection with debt	\$	18,600	\$	159,168
Value of debt discount recorded for beneficial conversion feature	\$	417,422	\$	255,792
Value of stock issued for deferred stock compensation	\$	56,500	\$	56,500

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

Blink Technologies, Inc. (fka ePunk, Inc.)

Notes to Consolidated Financial Statements

For the Years Ended September 30, 2013 and 2012

Note A – Organization and Going Concern

Organization

Blink Technologies, Inc. (formerly known as ePunk, Inc.) (formerly Truesport Alliances & Entertainment, Ltd.) (formerly Sewell Ventures, Inc.) (the "Company", "us", "we", "our") was incorporated under the laws of the State of Delaware on April 27, 2007.

On December 16, 2009, the Company acquired Seven Base Consulting, LLC, a privately owned Nevada limited liability company organized under the laws of the State of Nevada on October 17, 2008.

On January 15, 2010, the Company name was changed with the State of Delaware from Sewell Ventures, Inc. to Truesport Alliances, Ltd., and on January 29, 2010, the Company changed its state of incorporation to the State of Nevada.

On April 22, 2011, the Company and Seven Base Consulting, LLC entered into an Agreement and Plan of Reorganization whereby the Company divested all Seven Base Consulting, LLC business related assets, liabilities and rights to the operation of the Seven Base Consulting, LLC business to Seven Base Consulting, LLC in exchange for the return of 90,000 shares of Truesport Alliances & Entertainment, Ltd. Common stock held by Seven Base Consulting, LLC members. As a result of this transaction all the Company's assets were transferred and the Company kept certain notes payable totaling approximately \$359,000.

On June 15, 2011, Excelsior Management, LLC, ("Seller") as agent for the beneficial owners of a total of 202,852 shares of common stock of ePunk, Inc. (fka Truesport Alliances & Entertainment, Ltd.), entered into a stock purchase agreement with Richard Jesse Gonzales, Justin Matthew Dornan, and Frank J. Drechsler (the "Purchasers") for the sale and purchase of the Common Shares. As a result of the execution of the Stock Purchase Agreement, Excelsior sold, 65.75% of the issued and outstanding shares of common stock of the Company to the Purchasers in exchange for \$23,451.97.

On June 20, 2011 a majority of the shareholders of the Company approved the appointment of Richard Jesse Gonzales and Justin Matthew Dornan to the Board of Directors. In addition, Richard Jesse Gonzales was appointed the Company's President and Chief Executive Officer and Justin Matthew Dornan as Treasurer and now Secretary. None of the appointed directors or officers entered into an employment agreement with the Company.

On June 20, 2011, the board of directors and a majority of the shareholders of the Company approved the name change of the Company from TrueSport Alliance & Entertainment, Ltd. to ePunk, Inc. and amended Article 1 of its Articles of Incorporation to change the Company's name to ePunk, Inc.

On June 20, 2011, the shareholders and the board of directors of ePunk authorized a 1 for 100 reverse stock split. FINRA approved the reverse split on June 28, 2011 and declared the reverse split effective as of July 5, 2011.

On June 30, 2011, the board and majority of the shareholders of the Company approved the issuance of 24,750,000 shares of common stock in exchange for 100% of the issued and outstanding capital stock of Punk Industries, Inc. causing Punk Industries, Inc. to become a wholly owned subsidiary of the Company. Punk Industries, Inc. was formed in February 2011 to develop off-road vehicle distribution. The Merger was accounted for as a “reverse merger,” as the stockholders of Punk Industries, Inc. owned a majority of the outstanding shares of ePunk, Inc. common stock immediately following the Merger. Punk Industries, Inc. was deemed to be the acquirer in the reverse merger. Consequently, the assets and liabilities and the historical operations of Punk Industries, Inc. prior to the Merger are reflected in the financial statements at the historical cost basis of Punk Industries, Inc. The Company's consolidated financial statements include the assets and liabilities of both ePunk, Inc. and Punk Industries, Inc., the historical operations of Punk Industries, Inc. and the Company's continuing operations from the Effective Date of the Merger. The Company accounted for the merger under recapitalization accounting whereby the equity of the acquiring enterprise (Punk Industries, Inc.) is presented as the equity of the combined enterprise and the capital stock account of the acquiring enterprise is adjusted to reflect the par value of the outstanding stock of the legal acquirer (ePunk, Inc.) after giving effect to the number of shares issued in the business combination. Shares retained by the legal acquirer (ePunk, Inc.) are reflected as an issuance as of the reverse merger date (June 30, 2011) for the historical amount of the net assets of the acquired entity.

On August 16, 2012, the shareholders and the board of directors of ePunk authorized a 2 for 1 forward stock split. The split was effective as of August 31, 2012. In conjunction with the split, the management team and a former director canceled 19,740,000 shares. All share amounts have been adjusted to reflect the forward split.

On May 28, 2013 the Company entered into an operating agreement with San West, Inc. (“San West”), whereby San West will be responsible for operating the Company’s County Imports business.

On June 4, 2013, Jesse Gonzales resigned from the Company’s Board of Directors and as the Company’s Chief Executive Officer. Also on June 4, 2013, Justin Dornan resigned from the Company’s Board of Directors and as the Company’s President and acting Chief Financial Officer. Effective simultaneously, on June 4, 2013, Sean Clarke was appointed as the Company’s acting Chairman and President.

On February 10, 2014, the Company entered into a Share Exchange Agreement with Blink Technologies, Inc., a Nevada corporation whereby the Company has agreed to issue, on a pro rata basis, a total of 24,000,000 shares of the Company’s common stock, which will represent 54.98% of the post-closing issued and outstanding shares of the Company, in exchange for all of the issued and outstanding common share capital of Blink Technologies. Blink Technologies is based in Silicon Valley and is focused on delivering consumer technology solutions that enhance and expand the experiences people enjoy every-day while using essential electronic devices such as smartphones, tablets, and TVs. On June 26, 2014, the Company issued 24,000,000 shares of common stock due and allocated as of February 10, 2014, to sixty nine shareholders of record in accordance with the terms and conditions of the Share Exchange Agreement with Blink Technologies, Inc., dated February 10, 2014.

Going Concern

In its report with respect to the Company's financial statements for the year ended September 30, 2013, the Company's independent auditors expressed substantial doubt about the Company's ability to continue as a going concern. Because the Company has not yet generated sufficient revenues from its operations, its ability to continue as a going concern is dependent upon its ability to obtain additional financing. Currently, the Company is seeking additional financing but has no commitments to obtain any such financing, and there can be no assurance that financing will be available in amounts or on terms acceptable to the Company, if at all.

The accompanying consolidated financial statements have been prepared in conformity with generally accepted accounting principles in the United States of America, which contemplate continuation of the Company as a going concern. In the course of funding sales and marketing activities, the Company has sustained operating losses since inception, and, as of September 30, 2013, has an accumulated deficit of \$2,221,591 and negative working capital of \$864,485. The Company will continue to use capital and may not be profitable for the foreseeable future. These factors raise doubt about the ability of the Company to continue as a going concern. In this regard, management is proposing to raise any necessary additional funds not provided by operations through loans or through sales of common stock. There is no assurance that the Company will be successful in raising this additional capital. If adequate funds are not available on reasonable terms or at all, it would result in a material adverse effect on the Company's business, operating results, financial condition and prospects.

In view of these conditions, the ability of the Company to continue as a going concern is in substantial doubt and dependent upon achieving a profitable level of operations and on the ability of the Company to obtain necessary financing to fund ongoing operations. Management is planning to raise necessary additional funds for working capital through loans and additional sales of its common stock. However, there is no assurance that the Company will be successful in raising additional capital or that such additional funds will be available on acceptable terms, if at all. Should the Company be unable to raise this amount of capital its operating plans will be limited to the amount of capital that it can access. These financial statements do not give effect to any adjustments which will be necessary should the Company be unable to continue as a going concern and therefore be required to realize its assets and discharge its liabilities in other than the normal course of business and at amounts different from those reflected in the accompanying consolidated financial statements.

Note B – Summary Of Significant Accounting Policies

Principles of consolidation

The consolidated financial statements include the accounts of the Company and its wholly-owned subsidiary, Punk Industries, Inc. which are 100% consolidated in the financial statements.

Accounting estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and cash equivalents

For purposes of the statement of cash flows, the Company considers all highly liquid debt instruments purchased with an original maturity of three months or less to be cash equivalents. Cash and cash equivalents may at times exceed federally insured limits. To minimize this risk, the Company places its cash and cash equivalents with high credit quality institutions.

Accounts receivable

Accounts receivable are reported at the customers' outstanding balances. The Company does not have a history of significant bad debt and has not recorded any allowance for doubtful accounts. Interest is not accrued on overdue accounts receivable. The Company evaluates receivables on a regular basis for potential reserve.

Inventory

The Company currently utilizes a perpetual inventory system. Inventories are valued at the lower of cost or market. Cost is determined on an average cost basis. Management performs periodic assessments to determine the existence of obsolete, slow moving and non-salable inventories, and records necessary provisions to reduce such inventories to net realizable value. The Company's inventory consists primarily of vehicle parts and complete vehicles.

Fixed assets

Fixed assets are stated at cost. Major renewals and improvements are charged to the asset accounts while replacements, maintenance and repairs, which do not improve or extend the lives of the respective assets, are expensed. At the time fixed assets are retired or otherwise disposed of, the asset and related accumulated depreciation accounts are relieved of the applicable amounts. Gains or losses from retirements or sales are credited or charged to income.

Depreciation of fixed assets is provided on the straight-line method over the estimated useful lives of the assets. The estimated useful lives used are 3 years for computer equipment, office equipment and software. Accelerated methods of depreciation of fixed assets are used for income tax purposes.

Impairment of Long-Lived Assets

Accounting for the Impairment or Disposal of Long-Lived Assets requires that long-lived assets be reviewed for impairment whenever events or changes in circumstances indicate that the historical cost-carrying value of an asset may not be recovered. The Company assesses recoverability of the carrying value of an asset by estimating the fair value of the asset. If the fair value is less than the carrying value of the asset, an impairment loss is recorded equal to the difference between the asset's carrying value and fair value (See NOTE C - DISCONTINUED OPERATIONS below).

Goodwill and Other Intangible Assets

Goodwill and other intangible assets with indefinite useful lives are no longer amortized, but are evaluated for impairment annually, or immediately if conditions indicate that impairment could exist. The evaluation requires a two-step impairment test to identify potential goodwill impairment and measure the amount of a goodwill impairment loss. The first step of the test compares the fair value of a reporting unit with its carrying amount, including goodwill. If the carrying amount of a reporting unit exceeds its fair value, the second step of the goodwill impairment test is performed to measure the amount of the impairment loss. Both steps of the goodwill impairment testing involve significant estimates (See NOTE C - DISCONTINUED OPERATIONS below).

Revenue recognition policy

Revenue from the sale of parts, service and vehicles is recognized when the earning process is complete and the risk and rewards of ownership have transferred to the customer, which is generally considered to have occurred upon the delivery of the equipment and/or service to the customer. Customer returns and exchanges for unused parts require a receipt, all sales on discounted items are final and the Company does not accept returns on special order or electrical items. The Company does not provide warranties. Warranties are generally provided by the manufacturer of the items we sell.

Sales and marketing costs

Sales and marketing expenses include advertising expenses, seminar expenses, commissions and personnel expenses for sales and marketing. Marketing and advertising costs to promote the Company's products and services are expensed in the period incurred.

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Income Taxes

The Company accounts for income taxes under the asset and liability method, which requires the recognition of deferred tax assets and liabilities for the expected future tax consequences of events that have been included in the financial statements. Under this method, deferred tax assets and liabilities are determined based on differences between financial statements and tax basis of assets and liabilities using enacted tax rates in effect for the year in which the differences are expected to reverse. The effect of a change in tax rates on deferred tax assets and liabilities is recognized in income in the period that includes the enactment date.

The Company records net deferred tax assets to the extent the Company believes these assets will more likely than not be realized. In making such determination, the Company considers all available positive and negative evidence, including future reversals of existing taxable temporary differences, projected future taxable income, tax planning strategies and recent financial operations. A valuation allowance is established against deferred tax assets that do not meet the criteria for recognition. In the event the Company were to determine that it would be able to realize deferred income tax assets in the future in excess of their net recorded amount, we would make an adjustment to the valuation allowance which would reduce the provision for income taxes.

The Company follows the accounting guidance which provides that a tax benefit from an uncertain tax position may be recognized when it is more likely than not that the position will be sustained upon examination, including resolutions of any related appeals or litigation processes, based on the technical merits. Income tax provisions must meet a more-likely-than-not recognition threshold at the effective date to be recognized initially and in subsequent periods. Also included is guidance on measurement, derecognition, classification, interest and penalties, accounting in interim periods, disclosure and transition.

Earnings (Loss) per common share

The Company reports both basic and diluted earnings (loss) per share. Basic loss per share is calculated using the weighted average number of common shares outstanding in the period. Diluted loss per share includes potentially dilutive securities such as outstanding options and warrants, using the “treasury stock” method and convertible securities using the “if-converted” method.

Stock-Based Compensation

The Company accounts for all compensation related to stock, options or warrants using a fair value based method whereby compensation cost is measured at the grant date based on the value of the award and is recognized over the

service period, which is usually the vesting period. We use the Black-Scholes pricing model to calculate the fair value of options and warrants issued to both employees and non-employees. In calculating this fair value, there are certain assumptions that we use consisting of the expected life of the option, risk-free interest rate, dividend yield, volatility and forfeiture rate. The use of a different estimate for any one of these components could have a material impact on the amount of calculated compensation expense.

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We periodically issue common stock as compensation. Pursuant to ASC 505-50-30-6 issuances are valued using the market price of the stock or value of the services rendered on the date of the related agreement, whichever is more readily determinable. To date, common stock granted and issued for services has been issued free of obligation to the recipient and for no consideration. The shares are valued at the price non-employees are willing to accept as payment in lieu of cash, which, historically, has been the price per share of recent sales of unregistered securities or value of debt converted to common stock.

Fair Value of Financial Instruments

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. To increase the comparability of fair value measures, Financial Accounting Standards Board ("FASB") ASC Topic 820-10-35 establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. In general, fair values determined by Level 1 inputs utilize quoted prices (unadjusted) in active markets for identical assets or liabilities. Fair values determined by Level 2 inputs utilize observable inputs other than Level 1 prices, such as quoted prices, for similar assets or liabilities, quoted prices in markets that are not active or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the related assets or liabilities. Fair values determined by Level 3 inputs are unobservable data points for the asset or liability, and includes situations where there is little, if any, market activity for the asset or liability.

The Company's financial instruments include cash and equivalents, accounts receivable, prepaid and other current assets, accounts payable, accrued liabilities and debt. The carrying amount of these financial instruments has been estimated by management to approximate fair value due to their short-term maturities.

NOTE C – DISCONTINUED OPERATIONS

On October 9, 2013, the Company and TCA Global Credit Master Fund executed an Assignment, Assumption Waiver and Termination Agreement (the "Assignment Agreement") as a result of the default by the Company under the Credit Agreement for failure to make principle and interest payments. Under the Assignment Agreement the Company assigned all of its right, title and interest in the website www.countyimports.com in consideration for (i) the TCA's waiver of its rights to foreclose upon the Collateral (as defined in the Credit Agreement), (ii) TCA's immediate release and discharge of all liens and security interests currently held in favor of TCA against the Company, (ii) TCA's immediate release and discharge of all obligations owed by the Company under and pursuant to the Credit Agreement and all Loan Documents (as defined therein) and (iii) TCA's immediately termination of the Credit Agreement and all Loan Documents. As a result, the Company effectively ceased revenue generating activities and on October, 9, 2013, the Company impaired the full value of its fixed and intangible assets. These financial statements reflect the revenue generating activities and related financial statement items as discontinued operations.

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Discontinued operations is comprised of the following balance sheet components:

	September 30,	
	2013	2012
Current assets:		
Inventory	-	24,701
Other current assets	17,210	65,265
Total current assets	17,210	89,966
Non current assets:		
Property, plant and equipment, net	22,252	34,672
Intangible assets net of \$4,613 and \$2,827 of amortization, respectively	7,887	9,673
Deposits	-	17,947
Total non current assets	30,139	62,292
Total assets	\$ 47,349	\$ 152,258
Current liabilities:		
Accounts payable and accrued liabilities	\$ 123,240	\$ 115,884
Accrued interest	13,968	-
Revolving credit facility, net of \$0 and \$265,288 discount, respectively	242,124	34,712
Total current liabilities	\$ 379,332	\$ 150,596

Inventory

In 2012, inventory was housed at our storefront, Pacific Coast House of Rides located in Dana Point, California and comprised of finished goods ready for resale and stated at the lower of cost or market, as determined using the average costing method. Sales from www.countyimports.com were drop shipped. Thus, related products were not recognized on the balance sheet of the Company.

Other Current Assets

Other current assets is comprised of sale proceeds held in reserve by our credit card processors as a buffer against potential customer chargeback's. The Company received the full \$17,210 in February 2014.

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Property, plant and equipment and Intangible Assets

Property, plant and equipment consisted of the following:

	September 30,	
	2013	2012
Computer hardware	\$ 3,255	\$ 3,255
Furniture & fixtures	6,343	6,343
Leasehold improvements	8,000	8,000
Rental equipment	25,423	25,423
	43,021	43,021
Accumulated depreciation	(20,769)	(8,349)
Property, plant and equipment, net	\$ 22,252	\$ 34,672

During the years ended September 30, 2013 and 2012, the Company recognized \$12,420 and \$8,142, respectively of depreciation expense.

Intangible assets relates to the value of www.countyimports.com and was being amortized on a straight-line basis over seven years. As of September 30, 2013, our intangible balance consisted of \$12,500 with accumulated amortization of \$4,613. As of September 30, 2012, our intangible balance consisted of \$12,500 with accumulated amortization of \$2,827. During the years ended September 30, 2013 and 2012, the Company recorded \$1,786 and \$1,786, respectively of amortization expense related to this intangible asset.

Revolving Credit Facility

On September 25, 2012, the Company borrowed \$300,000 (the "Loan") from TCA Global Credit Master Fund, LP (the "Lender") pursuant to the terms of the Senior Secured Revolving Credit Facility Agreement, dated as of August 31, 2012 (the "Credit Agreement"), among the Company, Punk Industries Inc. and the Lender. Under the Credit Agreement, the Company may borrow up to an amount equal to the lesser of 80% of its Eligible Accounts (as defined in the Credit Agreement) and the revolving loan commitment, which initially is \$300,000. Loaned amounts bear interest at the rate of 11% per annum. the Company may request that the revolving loan commitment be raised by various specified amounts at specified times, up to a maximum of \$2,000,000. In each case, the decision to grant any such increase in the revolving loan commitment is in the Lender's sole discretion. The loan matures six months following the Closing Date, unless the date shall be extended pursuant to Section 2.3 of the Credit Agreement or by TCA. The maturity date may also be extended, in the Lender's sole discretion, in connection with an increase in the revolving loan commitment. The loan is guaranteed by Punk Industries. It is also secured by a pledge of substantially all of the assets of Punk Industries.

The Credit Agreement imposes certain restrictions on the Company, including on its ability to (i) incur any Funded Indebtedness (as defined in the Credit Agreement), (ii) incur liens, (iii) make investments, (iv) permit a Change in Control (as defined in the Credit Agreement) or dispose of all or substantially all of its assets, (v) make capital expenditures not in the ordinary course of its business, (vi) issue or distribute capital stock, (vii) make distributions to its shareholders, (viii) engage in any line of business other than the business engaged in on the date of the Credit Agreement and businesses reasonably related thereto, and (ix) enter into transactions with any affiliates except in the ordinary course of business and upon fair and reasonable terms that are no less favorable to the Company than it would obtain in an arm-length's basis with a non-affiliate. Each of these restrictions is subject to certain exceptions, as specified in the Credit Agreement.

The Loan may be accelerated upon the occurrence and during the continuation of an Event of Default (as defined in the Credit Agreement), including nonpayment of amounts owed, misrepresentation, failure to perform under the Credit Agreement or related documents, default under certain other obligations, events of bankruptcy, the entry of a judgment in excess of certain specified amounts, the occurrence of a Material Adverse Effect (as defined in the Credit Agreement), the occurrence of a Change in Control (as defined in the Credit Agreement), certain impairments of collateral, and the determination in good faith by the Lender that the prospect for payment or performance of the Obligations (as defined in the Credit Agreement) is impaired for any reason.

The Lender may elect, in its sole discretion, to convert all or any portion of the outstanding principal amount of the Loan, and any or all accrued and unpaid interest thereon into shares of our common stock at a conversion price equal to eighty-five percent (85%) of the lowest daily volume weighted average price of the Company's Common Stock during the five (5) trading days immediately prior to the Conversion Date.

As set forth in the Credit Agreement, the Company paid certain fees totaling \$54,439, including \$17,289 towards an insurance policy covering directors and officers and \$37,150 of documentary, finders, due diligence and commitment and other fees (together the "Loan Fees") resulting in net proceeds of \$245,561 from the initial Revolving Promissory Note with a face amount of \$300,000. The Company also issued to the Lender 106,837 shares of its restricted common stock as a fee for corporate advisory and investment banking services provided by the Lender.

Pursuant to ASC 470-20-25, the Company recorded a debt discount related to the share issuance, Loan Fees and beneficial conversion feature. The Company first allocated between the Loan and the 106,837 shares issued based upon their relative fair values. The fair value of the stock issued with the Loan of \$125,000 was calculated based on the closing price of our common stock. This resulted in allocating \$88,235 to the issued shares and \$211,765 to the Loan.

Next, the intrinsic value of the beneficial conversion feature was computed as the difference between the fair value of the common stock and the total price to convert based on the effective conversion price. The calculated intrinsic value was \$152,065.

Finally, the sum of the Loan Fees not related directly to the Loan, or \$37,150 was added to the value allocated to the share issuance and beneficial conversion feature for a total loan discount of \$277,450, including \$240,300 recorded to equity. The debt discount is being accreted over the term of the note, or 6 months using the effective interest method from the Closing Date of the Loan on August 31, 2012.

On October 9, 2013, the Company and TCA Global Credit Master Fund executed an Assignment, Assumption Waiver and Termination Agreement (the "Assignment Agreement") as a result of the default by the Company under the Credit Agreement for failure to make principle and interest payments. Under the Assignment Agreement the Company

assigned all of its right, title and interest in the website www.countyimports.com in consideration for (i) the TCA's waiver of its rights to foreclose upon the Collateral (as defined in the Credit Agreement), (ii) TCA's immediate release and discharge of all liens and security interests currently held in favor of TCA against the Company, (ii) TCA's immediate release and discharge of all obligations owed by the Company under and pursuant to the Credit Agreement and all Loan Documents (as defined therein) and (iii) TCA's immediately termination of the Credit Agreement and all Loan Documents.

During the years ended September 30, 2013 and 2012, the Company recognized \$30,346 and \$550, respectively of interest expense related to this Note and \$0 and \$265,288, respectively of accretion related to the debt discount.

NOTE D – PROMISSORY NOTES**Convertible Promissory Notes ("CPN")**

As of September 30, 2013, the Company had the following CPNs:

Date of:		Conversion				Accrued	Total
Issuance	Maturity	Price	Status	Principle	Interest	Outstanding	
01/28/11	07/28/11	\$ 0.10	In default	\$ 5,000	\$ 1,068	\$ 6,068	
06/21/11	01/21/12	\$ 0.10	In default	2,500	456	2,956	
06/24/11	01/24/12	\$ 0.10	In default	10,000	1,817	11,817	
07/14/11	02/14/12	\$ 0.10	In default	10,000	1,773	11,773	
07/28/11	02/28/12	\$ 0.10	In default	10,000	1,742	11,742	
08/10/11	02/10/12	\$ 0.10	In default	15,263	2,616	17,879	
08/19/11	02/19/12	\$ 0.10	In default	10,000	1,696	11,696	
09/21/11	03/21/12	\$ 0.10	In default	21,500	3,492	24,992	
10/12/11	04/12/12	\$ 0.10	In default	2,900	449	3,349	
10/19/11	04/19/12	\$ 0.10	In default	7,500	1,139	8,639	
11/09/11	05/09/12	\$ 0.10	In default	11,950	1,729	13,679	
01/03/12	07/03/12	\$ 0.10	In default	11,817	1,647	13,464	
02/27/12	08/27/12	\$ 0.10	In default	15,392	1,960	17,352	
01/09/13	06/09/13	\$ 0.20	In default	75,021	4,341	79,362	
02/08/13	08/08/13	\$ 0.20	In default	41,928	2,150	44,078	
03/18/13	09/15/13	\$ 0.20	In default	35,185	1,512	36,697	
05/22/13	11/22/13	\$ 0.20	Current	33,853	972	34,824	
06/04/13	12/04/13	\$ 0.20	Current	25,000	647	25,647	
				\$ 344,809	\$ 31,206	\$ 376,014	

Number of shares issuable upon exercise of the above debt upon default

2,657,102

From time to time the Company has issued CPNs all with identical terms, including a maturity date six to seven months from the date of issuance, eight percent (8%) per annum interest rate, no requirement for any payments prior to maturity, and the right to convert the outstanding principle and interest in to into fully paid and non-assessable shares of the Company's common stock at a fixed conversion price of \$0.10 or \$0.20 per share upon default. The conversion privilege provides for net share settlement only. Pursuant to ASC 470-20-25-5, the Company determined that due to the market price of the Company's common stock being greater than the conversion price contained in each CPN on the commitment date, each CPN contained a beneficial conversion feature ("BCF") with an intrinsic value in excess of the face amount of each CPN. The resulting discount to the Loan is recorded to interest expense upon default. The Company has not received notice from the holder of the defaulted notes to enforce collection. The Company communicates regularly with the holder who has not expressed a desire to force collection at this time.

During the year ended September 30, 2013, the Company issued Amalfi Coast Capital CPNs totaling \$210,986 and recorded \$152,134 of expense related to the debt discount arising from the beneficial conversion feature of CPN's entering default status.

During the year ended September 30, 2012 the following activity occurred related to our convertible promissory notes:

- Seacoast Advisors, Inc., Amalfi Coast Capital, Inc., and the RFF Family Partnership, LP (Assignee of Ravello notes), holders of all outstanding convertible notes amended their notes to increase the conversion price of their debt from \$0.005 and \$0.05 per share to \$0.10 per share in order to reduce the potential number of shares issuable upon conversion and increase the attractiveness of the Company to potential outside investors.
- Amalfi Coast Capital, the owner of the notes originally issued to Rico Italia Investments, Inc. converted \$48,167, including \$45,400 of principle and \$2,767 of interest into 481,672 shares of common stock at a conversion price of \$0.10.
- Seacoast Advisors, Inc., the owner of the notes originally issued to Excelsior Management, LLC converted the entire balance outstanding of \$74,099, including \$71,397 of principle and \$2,702 of interest into 740,992 shares of common stock at a conversion price of \$0.10.
- Amalfi Coast Capital, Inc. assigned \$49,436 of notes to the RFF Family Partnership, LP under the same terms and conditions of the original notes.
- Ravello Capital Advisors Corp. assigned \$150,564 of notes to the RFF Family Partnership, LP under the same terms and conditions of the original notes.
- The RFF Family Partnership, LP converted the entire balance of the Amalfi and Ravello assigned notes above or \$200,000 (i.e., \$49,436 + \$150,564) into 2,000,000 shares of common stock.
- Amalfi Coast Capital loaned the Company \$49,559.
- The Company recorded \$103,727 of expense related to the debt discount arising from the beneficial conversion feature of CPN's entering default status.

During the year ended September 30, 2013 and 2012, the Company incurred \$20,327 and \$16,511, respectively of interest expense related to the stated interest rate contained in the Company's CPNs.

Non-Convertible Promissory Notes

On March 19, 2012, the Company entered into a Securities Purchase Agreement, Guaranty and Note (the "Gemini Note") with Gemini Master Fund, Ltd. under which the Company issued a promissory note with a face amount of \$280,000 and received net proceeds of \$245,000. The net proceeds include a \$30,000 original issue discount ("OID") and \$5,000 in documentary fees. The Gemini Note matured six months from the date of issue, bears interest of twelve percent (12%) per annum on the face amount and is payable in full upon maturity. In the event of default, the Gemini Note is subject to a penalty of 130% of the then outstanding principle and increase in the interest rate to twenty four percent (24%) per annum. In connection with the Gemini Note the Company issued 200,000 shares of restricted common stock. Pursuant to ASC 470-20-25, the Company recorded a debt discount of \$105,933 including \$70,933 attributable to the 200,000 shares of common stock and \$35,000 to the OID and documentary fees. The debt discount was accreted over the term of the Gemini Note, or six months on a straight line basis during our second through fourth quarters of 2012.

On September 27, 2012, the Company repaid \$100,000 of the Gemini Note by applying \$17,859 of the payment to accrued interest and \$82,141 to principle.

During the year ended September 30, 2013, the Company paid an additional \$100,000 against the principle balance of the Gemini Note and issued 20,000 shares of restricted common stock to Gemini Master Fund, Ltd. in exchange for their not exercising the default terms of the Gemini Note. The shares were valued at the low bid price on the date of the Agreement or \$0.93 per share. On December 31, 2012, Gemini sold and Amalfi Coast Capital purchased the remaining \$100,000 balance remaining under the Gemini Note.

During the year ended September 30, 2013 and 2012, the Company recognized \$11,117 and \$17,859 of interest expense related to the Gemini Note.

NOTE E – STOCKHOLDERS DEFICIT

Preferred Stock

The Company has authorized 25,000,000 shares of \$0.0001 par value preferred stock available for issuance. No shares of preferred stock have been issued as of September 30, 2013.

Common Stock

The Company has authorized 200,000,000 shares of \$0.0001 par value common stock available for issuance. 19,950,602 shares are issued and outstanding as of September 30, 2013.

On May 22, 2013, 1) Jesse Gonzales returned and the company canceled 13,000,000 shares of common stock leaving Mr. Gonzales with 75,000 restricted common shares, 2) Justin Dornan returned and the company canceled 100% of Mr. Dornan's holdings or 7,910,000 shares of common stock, and 3) Frank Dreschler returned and the company canceled 100% of Mr. Dreschler's holdings or 5,300,000 shares of common stock.

On August 16, 2012, the shareholders and the board of directors of the Company authorized a 2 for 1 forward stock split. The split was effective as of August 31, 2012. All share amounts presented in this annual report have been

adjusted to reflect the forward split. In conjunction with the split, the management team and a former director canceled 19,740,000 shares.

On February 3, 2012, Jesse Gonzales, Justin Dornan and Frank Drechsler, collectively holding 29,610,000 shares of restricted common stock as of December 31, 2012, entered into separate Lock-Up and Leak-Out Agreements pursuant to which each individual agreed to a lock-up period of 24 months through February 3, 2014. Pursuant to the leak-out provisions, for any month, no dispositions individually and no dispositions in the aggregate, will be allowed in excess of the shareholder's "leak-out allowance" where such term is defined to mean, for any month, no amount on a disposition-by-disposition basis and in the aggregate (for that respective month) which is greater than 1% of the covered securities ("Monthly Maximum Sales Percentage"); however, the Monthly Maximum Sales Percentage shall be increased to 4% if averaged over any consecutive twenty trading-day period (subsequent to the 360th day after the Effective Date any of the following occurs: (i) the median of the daily low and daily high trade price of the Company's common stock shares average is above \$0.80; or (ii) the ten lowest trading volume days (by number of shares traded) averages above 300,000 shares traded per day.

On May 10, 2012 ("Effective Date"), the Company's Board of Directors and Majority Shareholders adopted the 2012 Stock Incentive Plan. (the "Plan") (See Exhibit 10.1 to the Company's December 31, 2011 Form 10-Q filed with the SEC on May 31, 2012). The purpose of the plan is to facilitate the ability of the Company and its subsidiaries to attract, motivate and retain eligible employees, directors and other personnel through the use of equity-based and other incentive compensation opportunities. The Company may issue each of the following under the Plan: incentive options, nonqualified options, Director shares, stock appreciation rights, restricted stock and deferred stock rights, other types of awards and performance-based awards as approved by the Board. No Award shall be granted pursuant to the Plan ten years after the Effective Date. Stock options to purchase shares of our common stock expire no later than ten years after the date of grant. The total number of shares available under the Plan is four million (4,000,000). In any fiscal year, the total number of shares that may be covered by awards made to an employee may not exceed 1,000,000 plus the aggregate amount of such individual's unused annual share limit as of the close of the preceding fiscal year, and the maximum amount of cash that may be payable to an employee pursuant to performance-based cash awards made under Section 10 of the Plan is \$1,000,000 plus the aggregate amount of such individual's unused annual dollar limit as of the close of the preceding fiscal year. During the year ended September 30, 2013 and 2012, 156,931 and 781,837 shares of restricted common stock were issued under the Plan, respectively. As of September 30, 2013, 938,768 shares of restricted common stock have been issued under the Plan.

The Company measures and records stock-based compensation awards to employees pursuant to guidance in ASC 718 Compensation-Stock Compensation. The Company measures and records stock-based compensation awards to non-employees pursuant to guidance in ASC 505-50 Equity-Based Payments to Non-Employees.

Stock Issued for Cash

No stock was issued for cash during the year ended September 30, 2013.

During the year ended September 30, 2012, the Company issued 1,282,000 shares of restricted common stock in private transactions in exchange for gross proceeds of \$323,400,

Stock Issued in Connection With Debt Issuance

On December 13, 2012, the Company issued 20,000 shares of restricted common stock to Gemini Master Fund, Ltd. in exchange for their not exercising the default terms of the Gemini Note. The shares were valued at the low bid price on the date of the Agreement or \$0.93 per share.

During the year ended September 30, 2012, pursuant to the Securities Purchase Agreement, Guaranty and Note with Gemini Master Fund, Ltd. as described above in NOTE D, the Company issued 200,000 shares of restricted common stock and recorded a debt discount related to the issued shares of \$70,933.

In connection with the Senior Secured Revolving Credit Facility Agreement between the Company and TCA Global Credit Master Fund, LP dated as of August 31, 2012 as described above in NOTE C, the Company issued 106,837 shares of its restricted common and recorded a debt discount related to the issued shares of \$88,235.

Stock Issued upon Conversion of Debt

During the year ended September 30, 2013, no convertible debt was converted into shares of common stock.

During the year ended September 30, 2012, our convertible promissory note holders converted \$322,266, including \$311,325 of principle and \$10,941 of interest into 3,222,664 shares of common stock at a conversion price of \$0.10.

Stock Issued for Services

During the year ended September 30, 2013, the Company issued 136,931 shares of restricted common stock to four individuals in exchange for services valued at \$121,550.

On February 29, 2012, the Company entered into an Advisory Engagement Agreement. Pursuant to the Advisory Engagement Agreement, Consultant is to provide SEC reporting, corporate housekeeping, corporate governance, financial and business planning and money raising services. In exchange the Company agreed to pay Consultant \$5,000 per month and issue up to 2,000,000 shares of restricted common stock upon the completion of certain milestones. Pursuant to the Agreement, through September 30, 2012, the Company issued to Consultant 600,000 shares of restricted common valued at the low bid price on the date of the Agreement or \$0.30 per share. The Company recorded stock compensation during the year ended September 30, 2012 of \$180,000. No shares have been issued under the Advisory Engagement Agreement during the year ended September 30, 2013.

On February 15, 2012, the Company entered into a Consulting Agreement. Pursuant to the Consulting Agreement, Consultant is to provide marketing related services. In exchange the Company agreed to pay Consultant \$15,000 and issue up to 500,000 shares of restricted common stock upon the completion of certain milestones. Consultant received 100,000 shares of restricted common stock pursuant to the Agreement and valued at the low bid price on the date of the Agreement or \$0.355 per share. The Company recorded stock compensation during the year ended September 30, 2012 of \$35,500. No shares have been issued under the Consulting Agreement during the year ended September 30, 2013.

On May 15, 2012, the Company's Board approved the issuance of 200,000 shares of restricted common stock to a Consultant. The Company and Consultant entered into a Restricted Stock Award Agreement covering such shares. Pursuant to the RSA, Consultant is to provide substantial services through March 1, 2013 at which time the shares will be deemed vested. In the event the Company or Consultant terminate their relationship prior to March 1, 2013, the shares shall be forfeited to the Company without offset. Pursuant to ASC 505-50-30, the Company recorded deferred stock compensation in the equity portion of the balance sheet and is amortizing the fair value of the stock over the vesting period, or ten months at \$11,300 per month. During the year ended September 30, 2012, the Company recognized \$56,500 of expense related to this issuance with \$56,500 remaining to be expensed. During the year ended September 30, 2013, the Company recognized \$56,500 of expense related to this issuance.

During the year ended September 30, 2012, the Company issued 15,000 shares of restricted common stock to our attorney in exchange for services valued at \$3,750.

NOTE F – SUBSEQUENT EVENTS

Pursuant to FASB Accounting Standards Codification 855, Subsequent Events, Including ASC 855-10-S99-2, the Company evaluated subsequent events through the date of this report.

On October 9, 2013, the Company and TCA Global Credit Master Fund executed an Assignment, Assumption Waiver and Termination Agreement (the "Assignment Agreement") as a result of the default by the Company under the Credit Agreement for failure to make principle and interest payments. Under the Assignment Agreement the Company assigned all of its right, title and interest in the website www.countyimports.com in consideration for (i) the TCA's waiver of its rights to foreclose upon the Collateral (as defined in the Credit Agreement), (ii) TCA's immediate release and discharge of all liens and security interests currently held in favor of TCA against the Company, (ii) TCA's immediate release and discharge of all obligations owed by the Company under and pursuant to the Credit Agreement and all Loan Documents (as defined therein) and (iii) TCA's immediately termination of the Credit Agreement and all Loan Documents.

On February 10, 2014, the Company entered into a Share Exchange Agreement with Blink Technologies, Inc., a Nevada corporation whereby the Company has agreed to issue, on a pro rata basis, a total of 24,000,000 shares of the Company's common stock, which will represent 54.98% of the post-closing issued and outstanding shares of the Company, in exchange for all of the issued and outstanding common share capital of Blink Technologies. Blink Technologies is based in Silicon Valley and is focused on delivering consumer technology solutions that enhance and expand the experiences people enjoy every-day while using essential electronic devices such as smartphones, tablets, and TVs. On June 26, 2014, the Company issued 24,000,000 shares of common stock due and allocated as of February 10, 2014, to sixty nine shareholders of record in accordance with the terms and conditions of the Share Exchange Agreement with Blink Technologies, Inc., dated February 10, 2014.

On February 27, 2014, Sean Clarke, acting CEO of the Registrant, tendered his resignation to the Board of Directors, and Dean Miller was appointed as CEO and President. Also on that date, Clarke resigned from his position as a director effective upon the expiration of the ten day notice period required by Rule 14f-1, at which time additional persons designated by Mr. Miller were appointed as directors of the Registrant, Steve Dowdell and Robert Gilbert.

On April 23, 2014, ePunk, Inc., a Nevada corporation changed its name from ePunk, Inc. to Blink Technologies, Inc. The Company has submitted an application for name and symbol change with the Financial Industry Regulatory Authority (FINRA) but does not anticipate any name change to be finalized until after our Securities Exchange Act of 1934 filings are brought current.

On May 22, 2014, Steve Dowdell resigned as a director of the Company.

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

None.

ITEM 9A. CONTROLS AND PROCEDURES.

Evaluation of Disclosure Controls and Procedures

As of September 30, 2013, under the direction of the Chief Executive Officer and Chief Financial Officer, the Company evaluated the effectiveness of the design and operation of our disclosure controls and procedures, as defined in Rule 13a — 15(e) under the Securities Exchange Act of 1934, as amended. Based on the evaluation of these controls and procedures required by paragraph (b) of Sec. 240.13a-15 or 240.15d-15 the disclosure controls and procedures have been found to be ineffective.

The Company maintains a set of disclosure controls and procedures designed to ensure that information required to be disclosed by us in our reports filed under the securities Exchange Act, is recorded, processed, summarized, and reported within the time periods specified by the SEC's rules and forms. Disclosure controls are also designed with the objective of ensuring that this information is accumulated and communicated to our management, including our Chief Executive Officer and Chief Financial Officer, as appropriate, to allow timely decisions regarding required disclosure.

Management's Annual Report on Internal Control over Financial Reporting

Management conducted an evaluation of the effectiveness of the Company's internal control over financial reporting as of September 30, 2013. In making this assessment, management used the criteria established in Internal Control-Integrated Framework issued by the Committee of Sponsoring Organizations of the Treadway Commission, or COSO. The COSO framework summarizes each of the components of a company's internal control system, including (i) the control environment, (ii) risk assessment, (iii) control activities, (iv) information and communication, and (v) monitoring. In management's assessment of the effectiveness of internal control over financial reporting (as defined in Exchange Act Rule 13a-15(f)) as required by Exchange Act Rule 13a-15(c), our management concluded as of the end of the fiscal year covered by this Annual Report on Form 10-K that our internal control over financial reporting has not been effective.

As defined by Auditing Standard No. 5, "An Audit of Internal Control Over Financial Reporting that is Integrated with an Audit of Financial Statements and Related Independence Rule and Conforming Amendments," established by the Public Company Accounting Oversight Board ("PCAOB"), a material weakness is a deficiency or combination of deficiencies that results in more than a remote likelihood that a material misstatement of annual or interim financial statements will not be prevented or detected. In connection with the assessment described above, management identified the following control deficiencies that represent material weaknesses as of September 30, 2012:

i) Lack of segregation of duties. At this time, our resources and size prevent us from being able to employ sufficient resources to enable us to have adequate segregation of duties within our internal control system. Management will periodically reevaluate this situation.

ii) Lack of an independent audit committee. Although we have an audit committee it is not comprised solely of independent directors. We may establish an audit committee comprised solely of independent directors when we have sufficient capital resources and working capital to attract qualified independent directors and to maintain such a committee.

iii) Insufficient number of independent directors. At the present time, our Board of Directors does not consist of a majority of independent directors, a factor that is counter to corporate governance practices as set forth by the rules of various stock exchanges.

Our management determined that these deficiencies constituted material weaknesses. Due to a lack of financial resources, we are not able to, and do not intend to, immediately take any action to remediate these material weaknesses. We will not be able to do so until we acquire sufficient financing to do so. We will implement further controls as circumstances, cash flow, and working capital permit. Notwithstanding the assessment that our ICFR was not effective and that there were material weaknesses as identified in this report, we believe that our consolidated financial statements contained in our annual report on form 10-K for the year ended September 30, 2012, fairly present our financial position, results of operations and cash flows for the years covered thereby in all material respects.

This annual report does not include an attestation report of our registered public accounting firm regarding internal control over financial reporting. Management's report was not subject to attestation by our registered public accounting firm pursuant to temporary rules of the Securities and Exchange Commission that permit us to provide only management's report in this prospectus.

Changes in Internal Controls

Management of the Company has evaluated, with the participation of the Chief Executive Officer of the Company, any change in the Company's internal control over financial reporting (as defined in Rules 13a-15(f) and 15d-15(f) under the Exchange Act) that occurred during the fiscal year ended September 30, 2013. There was no change in the Company's internal control over financial reporting identified in that evaluation that has materially affected, or is reasonably likely to materially affect, the Company's internal control over financial reporting, other than what has been reported above.

Limitations on the Effectiveness of Controls and Other Matters

Management is responsible for establishing and maintaining adequate internal control over financial reporting (as defined in Rule 13a-15(f) under the Securities Exchange Act of 1934, as amended). Internal control over financial reporting is designed 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. 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. A control system, no matter how well conceived and operated, can provide only reasonable, not absolute, assurance that the objectives of the control system are met. Further, the design of a control system must reflect the fact that there are resource constraints, and the benefits of controls must be considered relative to their costs. 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, within the Company have been detected. These inherent limitations include the realities that judgments in decision-making can be faulty, and that breakdowns can occur because of simple error or mistake. Additionally, controls may be circumvented by the individual acts of some persons, by collusion of two or

more people, or by management override of the control.

The design of any system of controls also is based in part upon 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, a control may become inadequate because of changes in conditions, or the degree of compliance with the policies or procedures may deteriorate. Because of the inherent limitations in a cost-effective control system, misstatements due to error or fraud may occur and not be detected.

Risk Factor Related to Controls and Procedures

The Company lacks an independent audit committee, has an insufficient number of independent directors and has limited segregation of duties amongst its employees with respect to the Company's preparation and review of the Company's financial statements due to the limited number of employees. The above represents a material weakness in internal controls, and if the Company fails to maintain an effective system of internal controls, it may not be able to accurately report its financial results or prevent fraud. As a result, current and potential stockholders could lose confidence in the Company's financial reporting which could harm the trading price of the Company's stock.

Management has found it necessary to limit the Company's staffing in order to conserve cash until the Company's level of business activity increases. As a result, there is limited segregation of duties amongst the employees. The Company and its independent public accounting firm have identified this as a material weakness in the Company's internal controls. The Company intends to remedy this material weakness by hiring additional employees and reallocating duties, including responsibilities for financial reporting, among the employees as soon as there are sufficient resources available. However, until such time, this material weakness will continue to exist.

ITEM 9B. OTHER INFORMATION

None.

PART III**ITEM 10. DIRECTORS, EXECUTIVE OFFICERS AND CORPORATE GOVERNANCE.**

The following table sets forth the names, ages, and positions of all of our directors and executive officers. We have a Board comprised of one member. Each director holds office until a successor is duly elected or appointed. Executive officers serve at the discretion of the Board and are appointed by the Board. Also provided herein are brief descriptions of the business experience of each of the directors and officers during the past five years, and an indication of directorships held by each director in other companies subject to the reporting requirements under the Federal securities law.

NAME	AGE	POSITION	DIRECTOR OR OFFICER SINCE
Dean Miller	57	President, CEO, CFO Secretary, Director	February 20, 2014
Robert Gilbert	55	Treasurer, Director	February 20, 2014
Thomas Hanna	57	Director	June 3, 2014

Former Officers and Directors

Frank J. Drechsler, our Secretary and Director since June 15, 2011, resigned on January 30, 2012. Richard Jesse Gonzales, our CEO and Director since June 15, 2011, resigned on June 4, 2013. Justin Matthew Dornan, our CFO and Director since June 15, 2011, resigned on June 4, 2013. Sean Clarke, our President, Treasurer and Secretary since June 4, 2013, resigned on February 27, 2014. Steve Dowdell, our Director since February 27, 2014, resigned on May 22, 2014.

Biographical Information

Set forth below are the names of all of our directors and executive officers, all positions and offices held by each person, the period during which each has served as such, and the principal occupations and employment of such persons during at least the last five years, and other director positions held currently or during the last five years:

Current Directors and Officers

Dean Miller. Mr. Miller has over 30 years of experience as a successful manager and entrepreneur. Mr. Miller holds a Bachelor of Arts Degree from Michigan State University in Communications and Marketing. Mr. Miller has achieved success primarily in technology industries, including computer software, hardware, peripherals, and services. Mr. Miller has helped build and manage startup and mature operations, including teams at Digital Research, Symantec Corporation, Hitachi PC, and FieldSync Mobile Solutions. Mr. Miller is currently a director and CEO/President of Blink Technologies, Inc. Dean resides in East Lansing, Michigan.

Robert Gilbert. Mr. Gilbert has over 30 years of experience as a successful entrepreneur. Mr. Gilbert holds a Bachelor of Science Degree from Bentley University in Business Administration and Marketing. Mr. Gilbert has achieved success in many industries including insurance and financial services as well as restaurant and hospitality. Mr. Gilbert has managed, owned and operated a number of successful restaurants, including the award winning Chowderheads Restaurant Group in New England, and Café Bluefish in Ft Lauderdale. Mr. Gilbert is currently a Senior Agent Manager at HealthMarkets Insurance, a successful full service Insurance brokerage firm. Mr. Gilbert is a Director for Blink Technologies, Inc., and resides in Ft. Lauderdale, Florida.

Thomas Hanna. Mr. Hanna has served as District Manager/Hydrogeologist for Johnson Screens, a Durango, Colorado corporation. Mr. Hanna has over 30 years of expertise in science and engineering. Mr. Hanna holds a Bachelor of Science Degree in Geology from Michigan State University. He also holds a Master of Science Degree from Western Michigan University. Mr. Hanna has authored numerous technical papers and has been an instructor and invited lecturer for many engineering organizations and universities.

Family Relationships and Other Matters

There are no family relationships among or between any of our officers and directors.

Legal Proceedings

None of our Directors or officers are involved in any legal proceedings as described in Regulation S-K (§ 229.401(f)).

Section 16(a) Beneficial Ownership Reporting Compliance

Section 16(a) of the Exchange Act requires the Company's directors and officers, and persons who beneficially own more than 10% of a registered class of the Company's equity securities, to file reports of beneficial ownership and changes in beneficial ownership of the Company's securities with the SEC on Forms 3, 4 and 5. Officers, directors and greater than 10% stockholders are required by SEC regulation to furnish the Company with copies of all Section 16(a) forms they file. To the Company's knowledge, all Section 16(a) filing requirements applicable to its officers, directors and beneficial owners holding greater than ten percent of the Company's Common Stock have not been complied with during the period ended September 30, 2013.

Code of Ethics

We currently have a code of ethics that applies to our officers, employees and directors, including our Chief Executive Officer and do not have any plans to adopt one in the near future unless the Board of Directors deems one necessary.

Corporate Governance

Our board consists of three directors. The following directors were independent under the independence standards of the NYSE Amex during the past fiscal year: Thomas Hanna.

Directors are elected at the annual stockholder meeting or appointed by our Board of Directors and serve for one year or until their successors are elected and qualified. When a new director is appointed to fill a vacancy created by an increase in the number of directors, that director holds office until the next election of one or more directors by stockholders. Officers are appointed by our Board of Directors and their terms of office are at the discretion of our Board of Directors.

Committees of our Board of Directors

We do not have a separate Audit Committee. Our Board of Directors performs the functions usually designated to an Audit Committee. We intend to establish an Audit Committee with one or more independent directors.

The Board does not have standing compensation or nominating committees. The Board does not believe a compensation or nominating committee is necessary based on the size of the Company and the current levels of compensation to corporate officers. The Board will consider establishing compensation and nominating committees at the appropriate time.

The entire Board of Directors participates in the consideration of compensation issues and of director nominees. To date, the Board of Directors has not formally established any criteria for Board membership. Candidates for director nominees are reviewed in the context of the current composition of the Board, the Company's operating requirements and the long-term interests of its stockholders. In conducting this assessment, the Board of Directors considers skills, diversity, age, and such other factors as it deems appropriate given the current needs of the Board and the Company, to maintain a balance of knowledge, experience and capability. In particular, weight is given to experience relevant to the Company's operations and familiarity with business issues.

The Board's process for identifying and evaluating nominees for director, including nominees recommended by stockholders, involves compiling names of potentially eligible candidates, conducting background and reference checks, conducting interviews with the candidate and others (as schedules permit), meeting to consider and approve the final candidates and, as appropriate, preparing an analysis with regard to particular recommended candidates.

Stockholder Communications

The Board has not established a formal process for stockholders to send communications, including director nominations, to the Board; however, the names of all directors are available to stockholders in this Annual Report. Any stockholder may send a communication to any member of the Board of Directors, in care of the Company, at 5536 S. Ft. Apache #102, Las Vegas, NV 89148 (Attention: Secretary). Director nominations submitted by a stockholder will be considered by the full Board. Each communication should clearly specify the name of the individual director or group of directors to whom the communication is addressed. Communications sent by email will be delivered directly to the Corporate Secretary, who will promptly forward such communications to the specified director addressees. Communications sent by mail will be promptly forwarded by the Corporate Secretary to the specified director addressee or, if such communication is addressed to the full Board of Directors, or to the Chairman of the Board, who will promptly forward such communication to the full Board of Directors. Due to the infrequency of stockholder communications to the Board, the Board does not believe that a more formal process is necessary. However, the Board will consider, from time to time, whether adoption of a more formal process for such stockholder communications has become necessary or appropriate.

In general, advance notice of nominations of persons for election to our Board or the proposal of business to be considered by the shareholders must be given to our Secretary no earlier than the August 1 or later than September 1 preceding the next year's annual meeting, which would be scheduled in the month of February or March.

A shareholder's notice of nomination should set forth (i) as to each person whom the shareholder proposes to nominate for election or re-election as a director, all information relating to such person that is required to be disclosed in solicitations of proxies for election of directors, or is otherwise required, in each case pursuant to Regulation 14A under the Securities Exchange Act of 1934 (including such person's written consent to being named in the proxy statement as a nominee and to serving as a director, if elected); (ii) as to any other business that the shareholder proposes to bring before the meeting, a brief description of the business desired to be brought before the meeting, the

reasons for conducting such business at the meeting and any material interest in such business of such shareholder and the beneficial owner, if any, on whose behalf the proposal is made; and (iii) as to the shareholder giving the notice and the beneficial owner, if any, on whose behalf the nomination or proposal is made, (A) the name and address of such shareholder, as they appear on our books, and of such beneficial owner, (B) the number of shares of our common stock that are owned (beneficially or of record) by such shareholder and such beneficial owner, (C) a description of all arrangements or understandings between such shareholder and such beneficial owner and any other person or persons (including their names) in connection with the proposal of such business by such shareholder and any material interest of such shareholder and of such beneficial owner in such business, and (D) a representation that such shareholder or its agent or designee intends to appear in person or by proxy at our annual meeting to bring such business before the meeting.

Attendance of Directors at Shareholder Meetings

We do not have a formal policy on attendance at meetings of our shareholders; however, we encourage all Board members to attend shareholder meetings that are held in conjunction with a meeting of our Board of Directors.

ITEM 11. EXECUTIVE COMPENSATION.

The following table and descriptive materials set forth information concerning compensation earned for services rendered to us by the Chief Executive Officer, Chief Financial Officer and other most highly-compensated executive officers who were serving as executive officers during the fiscal year ended September 30, 2013 and 2012 and 2011:

		Change in Pension Value and Nonqualified Non-Equity Deferred Incentive Plan Compensation All Other							
Name and Principal Position	Fiscal Year	Salary	Bonus	Stock Awards	Option Awards	Compensation	Earnings	Compensation	Total
(a)	(b)	(\$)(c)	(\$)(d)	(\$)(e)	(\$)(f)	(\$)(g)	(\$)(h)	(\$)(i)	(\$)(j)
Sean Clarke,	2013	4,500	-	-	-	-	-	-	4,500
	2012	-	-	-	-	-	-	-	-
Former CEO, CFO, Director ⁽¹⁾	2011	-	-	-	-	-	-	-	-
Jesse Gonzales,	2013	108,529	-	-	-	-	-	-	108,529
	2012	118,055	-	-	-	-	-	6,645	124,700
Former President, CEO and Director ⁽²⁾	2011	-	-	-	-	-	-	25,964	25,964
Justin Dornan,	2013	38,310	-	-	-	-	-	-	-
	2012	58,800	-	-	-	-	-	1,600	58,800
	2011	-	-	-	-	-	-	1,600	1,600
Former Treasurer, CFO and									

Director ⁽³⁾									
Scott	2013	-	-	-	-	-	-	-	-
Ence,	2012	-	-	-	-	-	-	-	-
Former President, CEO, CFO and									
Director ⁽⁴⁾	2011	40,000	-	-	-	-	-	-	40,000
Keoka	2013	-	-	-	-	-	-	-	-
Quipolta	2012	-	-	-	-	-	-	-	-
Former Vice President of Marketing and									
Director ⁽⁵⁾	2011	11,591	-	-	-	-	-	-	11,591
Brent	2013	-	-	-	-	-	-	-	-
Stuchlik,	2012	-	-	-	-	-	-	-	-
Former President and									
Director ⁽⁶⁾	2011	40,000	-	-	-	-	-	-	40,000

(1) Sean Clarke served as our President, Chief Executive Officer, Secretary and Director from June 4, 2013 to February 27, 2014.

(2) Jesse Gonzales served as our President, Chief Executive Officer and Director from June 20, 2011 until June 4, 2013.

(3) Justin Dornan served as our Treasurer, Chief Financial Officer and Director from June 20, 2011 until June 4, 2013.

(4) Scott Ence served as our Chairman President, Chief Executive Officer, Treasurer, Secretary, and Chairman of the Board of Directors from December 16, 2010 until June 15, 2011. During 2011, the Company accrued \$40,000 of compensation for Mr. Ence. This liability was assumed by Seven Base Consulting, LLC as of April 22, 2011, the date

of the Agreement and Plan of Reorganization.

⁽⁵⁾ Keoka Quipolta served as our Vice President of Marketing and Director from February 2, 2010 until March 4, 2011. During 2011, the Company accrued \$11,591 of compensation for Mr. Quipolta. This liability was assumed by Seven Base Consulting, LLC as of April 22, 2011, the date of the Agreement and Plan of Reorganization.

⁽⁶⁾ Brent Stuchlik served as our President and Director from February 2, 2010 until June 15, 2011. During 2011, the Company accrued \$40,000 of compensation for Mr. Stuchlik. This liability was assumed by Seven Base Consulting, LLC as of April 22, 2011, the date of the Agreement and Plan of Reorganization.

Outstanding Equity Awards at Fiscal Year End

The Company does not have any outstanding equity awards.

Aggregated Option Exercises and Fiscal Year-End Option Values

None.

Long-Term Incentive Plan Awards Table

We do not have any Long-Term Incentive Plans.

Pension Benefits Table

None.

Nonqualified Deferred Compensation Table

None.

All Other Compensation Table

None.

Perquisites Table

None.

Potential Payments Upon Termination Or Change In Control Table

None.

Director Compensation

The Company did not and does not currently have an established policy to provide compensation to members of its board of directors for their services in that capacity. The Company intends to develop such a policy in the near future.

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

The table below sets forth information regarding the beneficial ownership of our common stock as of July 24, 2014 by the following individuals or groups:

- each person or entity who we know beneficially owns more than 5.0% in the aggregate;
- each of our named executive officers;
- each of our directors; and
- all directors and named executive officers as a group.

Name and Address of the Beneficial Owner ⁽¹⁾	Number of Shares Beneficially Owned ⁽²⁾	Percent of Class
<u><i>Executive Officers and Directors</i></u>		
Dean Miller, CEO, CFO, Secretary and Director 700 Walbridge Drive East Lansing, MI 48823	1,600,000	3.6%
Robert Gilbert, Director 901 N Birch Rd. C-6 Ft. Lauderdale, FL 33304	602,667	1.4%
All Executive officers and Directors as a group	2,202,667	5.0%
<u><i>5.0% or Greater Shareholders</i></u>		
Fred Angelopolous 2328 Santa Catlina Street Palo Alto, CA 94303	2,200,000	5.0%
Amadou K Diallo 29251 Via San Sebastian	2,925,000	6.7%

Laguan Niguel, CA 92677		
Lester and Ross, Ltd.	5,858,138	13.3%
2711 Centerville Rd. Ste 400 Wilmington, DE 19808		
Directors, officers and 5% shareholders as a group	13,185,805	30.0%

(1) Beneficial ownership is determined in accordance with the rules of the Securities and Exchange Commission and generally includes voting or investment power with respect to securities. Each of the beneficial owners listed above has direct ownership of and sole voting power and investment power with respect to the shares of Company common stock.

(2) Calculated pursuant to rule 13d-3(d) of the Exchange Act. Beneficial ownership is calculated based on 43,950,602 shares of Common Stock issued and outstanding on a fully diluted basis as of July 24, 2014. Under Rule 13d-3(d) of the Exchange Act, shares not outstanding which are subject to options, warrants, rights or conversion privileges exercisable within 60 days are deemed outstanding for the purpose of calculating the number and percentage owned by such person, but are not deemed outstanding for the purpose of calculating the percentage owned by each other person listed.

Securities Authorized for Issuance Under Equity Compensation Plans

We do not currently have issued any equity based compensation under our 2012 Stock Incentive Plan.

DESCRIPTION OF SECURITIES

General

Our authorized capital stock consists of 200,000,000 shares of common stock, par value \$.0001, and 25,000,000 shares of preferred stock, par value \$.0001, of which none of the preferred stock are issued and outstanding.

Common Stock

The shares of our common stock presently outstanding, and any shares of our common stock issues upon exercise of stock options and/or warrants, will be fully paid and non-assessable. Each holder of common stock is entitled to one vote for each share owned on all matters voted upon by shareholders, and a majority vote is required for all actions to be taken by shareholders. In the event we liquidate, dissolve or wind-up our operations, the holders of the common stock are entitled to share equally and ratably in our assets, if any, remaining after the payment of all our debts and liabilities and the liquidation preference of any shares of preferred stock that may then be outstanding. The common stock has no preemptive rights, no cumulative voting rights, and no redemption, sinking fund, or conversion provisions. Since the holders of common stock do not have cumulative voting rights, holders of more than 50% of the outstanding shares can elect all of our Directors, and the holders of the remaining shares by themselves cannot elect any Directors. Holders of common stock are entitled to receive dividends, if and when declared by the Board of Directors, out of funds legally available for such purpose, subject to the dividend and liquidation rights of any preferred stock that may then be outstanding.

Voting Rights

Each holder of Common Stock is entitled to one vote for each share of Common Stock held on all matters submitted to a vote of stockholders.

Dividends

Subject to preferences that may be applicable to any then-outstanding shares of Preferred Stock, if any, and any other restrictions, holders of Common Stock are entitled to receive ratably those dividends, if any, as may be declared from time to time by the Company's board of directors out of legally available funds. The Company and its predecessors have not declared any dividends in the past. Further, the Company does not presently contemplate that there will be any future payment of any dividends on Common Stock.

Amendment of our Bylaws

Our bylaws may be adopted, amended or repealed by the affirmative vote of a majority of our outstanding shares. Subject to applicable law, our bylaws also may be adopted, amended or repealed by our Board of Directors.

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

We do not have a formal written policy for the review and approval of transactions with related parties. Our employees are expected to disclose personal interests that may conflict with ours and they may not engage in personal activities that conflict with their responsibilities and obligations to us. Periodically, we inquire as to whether or not any of our Directors have entered into any transactions, arrangements or relationships that constitute related party transactions. If any actual or potential conflict of interest is reported, our entire Board and outside legal counsel review the transaction and relationship disclosed and the Board makes a formal determination regarding each Director's independence. If the transaction is deemed to present a conflict of interest, the Board will determine the appropriate action to be taken.

Transactions with Related Persons

The Board is responsible for review, approval, or ratification of "related-person transactions" involving New Energy Technologies, Inc. or its subsidiaries and related persons. Under SEC rules (Section 404 (a) of Regulation S-K), a related person is a director, officer, nominee for director, or 5% stockholder of the company since the beginning of the previous fiscal year, and their immediate family members. New Energy Technologies, Inc. is required to report any transaction or series of transactions in which the company or a subsidiary is a participant, the amount involved exceeds \$120,000, and a related person has a direct or indirect material interest.

The Board has determined that, barring additional facts or circumstances, a related person does not have a direct or indirect material interest in the following categories of transactions:

- any transaction with another company for which a related person's only relationship is as an employee (other than an executive officer), director, or beneficial owner of less than 10% of that company's shares, if the amount involved does not exceed the greater of \$1 million or 2% of that company's total annual revenue;
- compensation to executive officers determined by the Board;
- compensation to directors determined by the Board;
- transactions in which all security holders receive proportional benefits; and
- banking-related services involving a bank depository of funds, transfer agent, registrar, trustee under a trust indenture, or similar service.

The Board reviews transactions involving related persons who are not included in one of the above categories and makes a determination whether the related person has a material interest in a transaction and may approve, ratify, rescind, or take other action with respect to the transaction in its discretion. The Board reviews all material facts related to the transaction and takes into account, among other factors it deems appropriate, whether the transaction is on terms no less favorable than terms generally available to an unaffiliated third party under the same or similar

circumstances; the extent of the related person's interest in the transaction; and, if applicable, the availability of other sources of comparable products or services.

Director Independence

Please refer to “Corporate Governance” in “ITEM 10. DIRECTORS, EXECUTIVE OFFICERS AND CORPORATE GOVERNANCE.”

ITEM 14. PRINCIPAL ACCOUNTING FEES AND SERVICES.

INDEPENDENT PUBLIC ACCOUNTANTS

LL Bradford and Co. (“LL Bradford”) currently serves as our independent registered public accounting firm to audit our financial statements for the fiscal year ended September 30, 2013. To the knowledge of management, neither such firm nor any of its owners has any direct or material indirect financial interest in us or any connection with us in any capacity otherwise than as independent accountants.

We do not currently have an audit committee. Our Board, in its discretion, may direct the appointment of different public accountants at any time during the year, if the Board believes that a change would be in the best interests of the stockholders. The Board has considered the audit fees, audit-related fees, tax fees and other fees paid to LL Bradford, as disclosed below, and has determined that the payment of such fees is compatible with maintaining the independence of the accountants.

PRINCIPAL ACCOUNTING FEES AND SERVICES

The following table presents aggregate fees for professional services rendered by LL Bradford during the years ended September 30, 2013 and 2012:

		Year Ended September 30,	
		2013	2012
Audit fees	\$	17,000	\$ 18,303
Audit-related fees		-	-
Tax fees		-	-
Total fees	\$	17,000	\$ 18,303

Audit Fees

Audit fees for the years ended September 31, 2013 and 2012, totaled \$17,000 and \$18,303, respectively and consist of the aggregate fees billed by LL Bradford for the audit of the financial statements included in our Annual Report on Form 10-K and review of interim financial statements included in the quarterly reports on Form 10-Q.

Audit-Related Fees

There were no audit-related fees billed by LL Bradford for the years ended September 30, 2013 and 2012.

Tax Fees

There were no tax related fees billed by LL Bradford for the years ended September 30, 2013 and 2012.

All Other Fees

There were no other fees billed by LL Bradford for the years ended September 30, 2013 and 2012.

PART IV**ITEM 15. EXHIBITS, FINANCIAL STATEMENT SCHEDULES.**

The following exhibits filed as part of this Form 10-K include both exhibits submitted with this Report and those incorporated by reference to other filings:

Exhibit No.	Description
2.1	Share Exchange Agreement by and among ePunk, Inc. a Nevada Corporation and Punk Industries, Inc. (Incorporated by reference from Exhibit 10.1 to Form 8-K filed with the Securities and Exchange Commission on July 21, 2011)
3.1	Articles of Incorporation (incorporated by reference from our Report on Form SB-2 filed on October 11, 2007)
3.2	Amended Articles of Incorporation (incorporated by reference from our Report on Form 8-K filed on February 8, 2010)
3.3	Amended and Restated Articles of Incorporation (incorporated by reference from our Report on Form 8-K filed on April 28, 2010)
3.4	Amended Articles of Incorporation (incorporated by reference from our Report on Form 8-K filed on June 22, 2011)
3.5	Bylaws (incorporated by reference from our Report on Form SB-2 filed on October 11, 2007)
10.1	Form of Stock Purchase Agreement dated June 15, 2011 (Incorporated by reference from Exhibit 10.1 to Form 8-K filed with the Securities and Exchange Commission on June 22, 2011).
10.2	Form of employment agreement between Jesse Gonzales and the Company (Incorporated by reference from Exhibit 10.2 to Form 10-K filed with the Securities and Exchange Commission on February 14, 2013).
10.3	Form of employment agreement between Justin Dornan and the Company (Incorporated by reference from Exhibit 10.3 to Form 10-K filed with the Securities and Exchange Commission on February 14, 2013).
10.4	Form of stock cancellation agreement from Jesse Gonzales, Justin Dornan and Frank Drechsler dated August 7, 2012 (Incorporated by reference from Exhibit 10.1, 10.2 and 10.3 to Form 8-K filed with the Securities and Exchange Commission on August 8, 2012).

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| 10.5 | Form of Senior Secured Revolving Credit Facility Agreement, Revolving Promissory Note, Guaranty Agreement and Security Agreement(s) between ePunk, Inc., Punk Industries, Inc. and TCA Global Credit Master Fund, LP (Incorporated by reference from Exhibit 10.1, 10.2, 10.3, 10.4 and 10.5 to Form 8-K filed with the Securities and Exchange Commission on September 28, 2012). |
| 10.6 | Operating Agreement between ePunk, Inc and San West, Inc. for the management and operation relating to the business of County Imports dated May 28, 2013 (Incorporated by reference from Exhibit 10.1 to Form 8-K filed with the Securities and Exchange Commission on June 21, 2013). |
| 10.7 | Restricted common stock cancellation: Jesse Gonzales cancelled 13,000,000 shares; Justin Dornan cancelled 7,910,000 shares and Frank Dreschler cancelled 5,300,000 shares (Incorporated by reference from Exhibit 10.2 to Form 8-K filed with the Securities and Exchange Commission on June 21, 2013). |

10.8*	Assignment, Assumption, Waiver and Termination Agreement between ePunk, Inc. and TCA Global Credit Master Fund, LP.
13.1	Annual report to shareholders for the fiscal year ended September 30, 2009 and organizational and financial information (Incorporated by reference filed with the Company's Form 8-K on April 27, 2010).
16.1	Change in certifying accountant (Incorporated by reference filed with the Company's Form 8-K on January 26, 2010).
17.1	Election of new Board of Directors (Incorporated by reference filed with the Company's Form 8-K on February 5, 2010).
17.2	Resignation of directors Todd Youren on 10/14/10, David Thistle on 10/29/10, Michael Dobbins on 12/29/10 (Incorporated by reference filed with the Company's Form 8-K on March 11, 2011).
17.3	Removal of Kekoa Quipotla from the Board of Directors (Incorporated by reference filed with the Company's Form 8-K on March 15, 2011).
17.4	Officer and Director resignation letter of Scott Ence (Incorporated by reference from Exhibit 10.2 to Form 8-K filed with the Securities and Exchange Commission on June 22, 2011).
17.5	Director resignation letter of Bret Stuchlik (Incorporated by reference from Exhibit 10.3 to Form 8-K filed with the Securities and Exchange Commission on June 22, 2011).
20.1	Announcing the merger between Sewell Ventures, Inc, and Seven Base Consulting, LLC on December 16, 2010 (Incorporated by reference filed with the Company's Form 8-K on January 11, 2010).
20.2	Disclosure of certain information of Seven Base Consulting, LLC (Incorporated by reference filed with the Company's Form 8-K on January 20, 2010).
20.3	Appointment of Eddie Wenrick as Interim CEO for a three month term (Incorporated by reference filed with the Company's Form 8-K on January 25, 2010).
20.4	Board vote not to approve extend the contract of Interim CEO Eddie Wenrick (Incorporated by reference filed with the Company's Form 8-K on May 13, 2010).
31.1*	Certification of Principal Executive Officer and Principal Financial Officer Pursuant to Rule 13a-14 of the Securities Exchange Act of 1934, As Adopted Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002
32.1*	Certification of Principal Executive Officer and Principal Financial Officer Pursuant to 18 U.S.C. Section 1350, As Adopted Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002*
101.INS **	XBRL Instance Document
101.SCH **	XBRL Taxonomy Extension Schema Document
101.CAL **	XBRL Taxonomy Extension Calculation Linkbase Document

101.DEF ** XBRL Taxonomy Extension Definition Linkbase Document

101.LAB ** XBRL Taxonomy Extension Label Linkbase Document

101.PRE ** XBRL Taxonomy Extension Presentation Linkbase
Document

* Filed herewith

** XBRL (Extensible Business Reporting Language) information is furnished and not filed or a part of a registration statement or prospectus for purposes of Sections 11 or 12 of the Securities Act of 1933, as amended, is deemed not filed for purposes of Section 18 of the Securities Exchange Act of 1934, as amended, and otherwise is not subject to liability under these sections.

SIGNATURES

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

Blink Technologies, Inc.

(Registrant)

Dated: July 25, 2014

By: */s/ Dean Miller*

Dean Miller, Chief Executive Officer,
Chief Financial Officer

Pursuant to the requirements of the Securities Exchange Act of 1934, this report has been signed by the following persons on behalf of the registrant and in the capacities and on the dates indicated.

SIGNATURE	TITLE	DATE
<i>/s/ Dean Miller</i> Dean Miller	Chief Executive Officer (Principal Executive Officer)	July 25, 2014
	Chief Financial Officer (Principal Accounting Officer) and Director	
<i>/s/ Robert Gilbert</i> Robert Gilbert	Director	July 25, 2014
<i>/s/ Thomas Hanna</i> Thomas Hanna	Director	July 25, 2014

