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

FORM 10-K/A

(Amendment No. 1)

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

For the fiscal year ended September 30, 2012

o 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)

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

Nevada	26-1395403
(State or other jurisdiction of incorporation or organization)	(I.R.S. Employer Identification No.)

1060 Calle Negocio, Suite B
San Clemente, CA 92673
(Address of principal executive offices)

(949) 514-6724
(Registrant's telephone number, including area code)

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

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 o No x

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 x No o

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 o No x

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. x

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

Large accelerated filer o	Accelerated filer o
Non-accelerated filer o	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 o No x

The aggregate market value of the Registrant's common stock held by non-affiliates of the Registrant on March 31, 2012 (based on the closing sale price of US $1.11 per share of the Registrant's common stock, as reported on Over-The-Counter Bulletin Board on that date) was approximately U.S. $21,768,727. 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".

There were 46,092,421 shares of common stock outstanding as of February 8, 2013. 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.

Explanatory Note

The Board of Directors, in reviewing the annual report on Form 10-K for the year ended September 30, 2012, determined that the 10-K financial statements for September 30, 2012 should not be relied upon and have authorized the filing of a Form 10-K/A as soon as possible for the year ended September 30, 2012 for the following reason:

Our independent registered public accounting firm, L.L. Bradford & Company, LLC informed us that they had not issued the Report of Independent Registered Public Accounting Form published in the annual report on Form 10-K for the year ended September 30, 2012. Consequently, the Board of Directors determined to file a restated audit opinion for fiscal year ended September 30, 2012 to be performed by L.L. Bradford & Company, LLC. This 10-K filing for the year ended September 30, 2012 was filed on February 14, 2013 .

ePunk, Inc.
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for the Fiscal Year Ended September 30, 2012

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,” “will, “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.

PART I

ITEM 1. BUSINESS.

Business

ePunk, Inc. (together with its subsidiaries and predecessors, unless the context requires otherwise, “ePunk,” the “Company,” “we,” “us,” or “our”) is a distributor of power sports products and accessories, including scooters, motorcycles (on road and off road), all-terrain vehicles (“ATVs”) utility terrain vehicles (“UTVs”), karts and buggies through CountyImports.com and through our storefront, Pacific Coast House of Rides located in Dana Point, California. Marketing of our products is targeted toward value conscious consumers that find the price point of off-brand products attractive, but that still demand quality. We believe there is a consistently strong demand for the products we market and sell.

We are establishing the CountyImports.com brand in the online marketplace by offering high-quality merchandise, a unique, user-friendly shopping experience and the opportunity for buyers to achieve significant cost savings versus traditional retail channels. A key to our success has been our ability to efficiently and cost effectively source second-tier brand products and rapidly respond to changing consumer demands. Inventory is often sold that is held by our suppliers using a just in time ordering and/or drop ship model.

Plan of Operation

Our long-term business strategy or goal is to become the leading distributor of power sports products, accessories and services in the market place. In implementing this strategy, we intend to execute the following matters for the next 12 months:

Continue Building the County Imports.com Customer Base

Our primary focus is to increase consumer traffic to our CountyImports.com website, building customer loyalty and repeat business by offering superior products and the most attractive prices.

Launch a Power Sports Penny Auction, BidPunk.com Complimentary to Our County Imports.com Consumer and Product Base

We intend to launch BidPunk.com, the first penny auction dedicated exclusively to the power sports industry. We believe that there are several advantages to adding BidPunk.com to our operations, including, but not limited to:

- Creating an additional revenue stream to our business,
- Enabling us to mitigate inventory risk through opening up a new sales channel,
- Increasing customer loyalty through providing a platform to purchase quality power sports products, accessories and services at prices not available in other retail channels,
- Creates further operating leverage enabling us to convert CountyImports.com customers to BidPunk users and vice versa, and
- High margin business enhances quality of revenue for the overall business.

Add Additional Products and Services to our Offering

We will continue to identify and add quality and popular products, accessories and services amongst the power sports consumer market place. Quality and reputation in the industry are the primary criterion for our selection process, and we intend to negotiate increasingly favorable price points with suppliers as our sales volume increase, to attract customers that are cost conscious. In addition, we intend to commence marketing and sales of a variety of ancillary products under existing brands that we currently market.

Expansion of Sales and Marketing Activities

We will continue to expand upon our marketing activities which are primarily focused toward supporting County Imports.com and building consumer awareness. We will engage in ongoing advertising and promotional activities to develop and enhance the visibility of our County Imports.com image.

Employees

At September 30, 2012 we 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 2. PROPERTIES.

The Company's principal executive offices are 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 leases office space on a month to month basis for $3,800 plus a percentage of "operating expenses".

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 against the Company 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. 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 and 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 ($10,000.00), 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 in the early discovery stage. The Company is confident that it will achieve a favorable result in this matter.

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 Company changed its name to ePunk, Inc. in June 2011. There was no active trading of the Company's securities until August 2011.

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:

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

Fiscal Year Ended September 30, 2011	High	Low
First Quarter 2011 (October 1 – December 31, 2010)	n/a	n/a
Second Quarter 2011 (January 1, 2011 – March 31)	n/a	n/a
Third Quarter 2011 (April 1 – June 30)	n/a	n/a
Fourth Quarter 2011 (July 1 – September 30)	$ 0.87	$ 0.19

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 January 11, 2013, the closing price of our common stock was $0.90 per share.

Holders

As of September 30, 2012, we had 40 stockholders of record of 46,003,671 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. 23,910,000, or 52.0% of the outstanding shares are owned by our officers and directors, and may only be resold in compliance with Rule 144 of the Securities Act of 1933.

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 89074 is our stock transfer agent. They can be contacted by telephone at (702) 818-5898 and by facsimile at (702) 974-1444.

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, 2012.

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 ePunk, 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 (a)	Weighted-average exercise price of outstanding options, warrants and rights (b)	Number of securities remaining available for future issuance under equity compensation plans (excluding securities reflected in column (a)) (c)
Equity compensation plans approved by security holders (1)	--	--	3,285,000
Equity compensation plans not approved by security holders	--	--	--
Total	--	--	3,285,000

(1) As of September 30, 2012, 715,000 shares of restricted common stock were issued under the Plan leaving 3,285,000 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, 2012, ePunk, 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 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 Note 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.

During the year ended September 30, 2011, ePunk, Inc.:

Issued 2,500,000 shares of common stock on July 11, 2011 in exchange for the conversion of debt at $0.005 per share for total debt reduction of $12,500, including $7,603 of principle and $4,897 of accrued interest.
Issued 2,500,000 shares of common stock on July 12, 2011 in exchange for the conversion of debt at $0.005 per share for total debt reduction of $12,500, including $6,073 of principle and $6,427 of accrued interest.
Issued another 2,500,000 shares of common stock on July 12, 2011 in exchange for the conversion of debt at $0.005 per share for total debt reduction of $12,500, including $3,748 of principle and $8,752 of accrued interest.
Issued 2,400,000 shares of common stock on September 12, 2011 in exchange for the conversion of debt at $0.005 per share for total debt reduction of $12,000, including $11,090 of principle and $910 of accrued interest.

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.

A brief description of the securities being offered, the use of the proceeds from the offering, and any material changes in San West’ affairs that are not disclosed in the documents furnished.

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 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.

Overview

ePunk, Inc. is a distributor of power sports products and accessories, including scooters, motorcycles (on road and off road), 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. Marketing of our products is targeted toward value conscious consumers that find the price point of off-brand products attractive, but that still demand quality. We believe there is a consistently strong demand for the products we market and sell.

The primary competitive drivers in today's Powersports marketplace are price, power, quality and comfort. Our products are sourced from reputable Chinese manufacturers and distributors and include several unique products that our competition is unable to match in terms of quality and price. In developing markets such as China, India and south east Asia, motorcycles, scooters and mopeds are essential modes of transportation. Over the past two decades Chinese Powersport manufacturers have significantly improved quality and evolved as a formidable force in the global Powersports market igniting fierce competition that is eroding the monopoly enjoyed by the Japanese majors.

We are establishing the CountyImports.com brand in the online marketplace by offering high-quality merchandise, a unique, user-friendly shopping experience and the opportunity for buyers to achieve significant cost savings versus traditional retail channels. A key to our success has been our ability to efficiently and cost effectively source second-tier brand products and rapidly respond to changing consumer demands. Inventory is often sold that is held by our suppliers using a just in time ordering and/or drop ship model.

Results of Operations

On June 30, 2011, the Company entered into a "reverse merger" with Punk Industries, Inc. As such, the assets and liabilities and the historical operations of Punk Industries, Inc. prior to the Merger are reflected in the financial statements and have been recorded at the historical cost basis of Punk Industries, Inc. Our consolidated financial statements after completion of the Merger include the assets and liabilities of both ePunk, Inc. and Punk Industries, Inc., historical operations of Punk Industries, Inc. and our ePunk, Inc. operations from the Effective Date of the Merger. Thus, the discussion that follows relates to the operations of Punk Industries, Inc. Punk Industries, Inc. was incorporated in February 25, 2011.

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The following tables sets forth certain consolidated statements of income data for the year ended September 30, 2012 and the period from February 25, 2011 (Inception) through September 30, 2011:

Revenue, COGS and Gross Profit

			% of Revenue			
	2012	2011	2012		2011	
Net sales	$1,964,706	$354,514	100.0	%	100.0	%
Cost of sales	1,691,384	315,232	86.1	%	88.9	%
Gross profit	$273,322	$39,282	13.9	%	11.1	%

Revenues totaled $1,964,706 for the year ended September 30, 2012 compared to $354,514 during the seven months ended September 30, 2011. Most of our revenue is through our on-line property, www.Countyimports.com and consists of sales of scooters, ATV’s, UTV’s, motorcycles and parts and accessories. Sales increased as a result of bringing CountyImports.com related sales into the Company during 2012. Our gross profit increased to $273,322 during the year ended September 30, 2012 compared to $39,282 during the seven months ended September 30, 2011. Gross margin increased 2.8% to 13.9% during 2012 compared to 11.1% during 2011. We expect our gross margin as a percent of revenue to increase as our sales increase. However, due to our short operating history we cannot provide assurances that the gross margin will be consistent from period-to-period.

Operating Expenses

			% of Revenue			
	2012	2011	2012		2011	
Operating expenses						
General and administrative	$650,809	$100,726	33.1	%	28.4	%
Sales and marketing	155,556	6,944	7.9	%	2.0	%
Depreciation and amortization	9,928	1,248	0.5	%	0.4	%
Stock compensation expense	275,749	-	14.0	%	0.0	%
Total operating expenses	$1,092,042	$108,918	55.6	%	30.7	%

Excluding stock compensation expense, total operating expenses for the year ended September 30, 2012 were $816,293 compared to $108,918 during the seven months ended September 30, 2011. Operating expenses consist of personnel costs, professional fees, facility costs, sales and marketing costs, public company costs, and other general operating costs. During 2012 the Company experienced an overall increase in all cost categories as a result of ramping up for increasing sales.

Other Expense

	2012	2011
Interest expense - other	$36,337	$5,207
Interest expense - accretion of debt discount	118,095	-
Accretion of beneficial conversion feature	103,727	-
Total other expense	$258,159	$5,207

Other expense of $258,159 during the year ended September 30, 2012 consists of interest related to our outstanding notes, accretion related to the debt discount of the Gemini and TCA Notes and amortization of the beneficial conversion feature related to the Amalfi loans as a result of the Company's default on certain convertible promissory notes whereby upon default the notes become convertible into shares of common stock at the option of the holder.

Net Loss

As a result of the foregoing, our net loss for the year ended September 30, 2012 was $1,076,879 compared to $74,843 during the seven months ended September 30, 2011.

Going Concern

In its report with respect to the Company's financial statements for the year ended September 30, 2012, 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 development and sales and marketing activities, the Company has sustained operating losses since inception and has an accumulated deficit of $1,151,722 and $74,843 at September 30, 2012 and 2011, respectively. In addition, the Company has negative working capital of $165,413 and $397,561 at September 30, 2012 and 2011, respectively. The Company will continue to use capital to market its products 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. These consolidated 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.

The accompanying financial statements have been prepared assuming we will continue as a going concern. At September 30, 2012, The Company had current assets of $333,993, including cash on hand of $226,738, inventory of $24,701 and current liabilities totaling $509,547. Based on the past six months of operations, the Company currently receives approximately $29,000 per month in gross profit. Additionally, we have raised $798,668 from promissory notes, and stock sales. As a result we have been able to fund our operations to date. There can be no assurance that the Company will generate sufficient capital from operations to fund planned operations

Management is planning to raise necessary additional funds for working and growth 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.

Liquidity and Capital Resources

Net cash used by operating activities was $549,516 for the year ended September 30, 2012 compared to cash used of $63,556 during the seven months ended September 30, 2011.

Net cash used by investing activities was $40,521 for the year ended September 30, 2012 compared to cash used of $2,500 during the seven months ended September 30, 2011.

Net cash provided by financing activities was $798,668 for the year ended September 30, 2012 compared to cash provided of $84,262 during the seven months ended September 30, 2011.

Contractual Obligations

The following table sets forth an overview of contractual obligations, as of September 30, 2012, that will affect our liquidity and cash flows in future periods:

Contractual Obligations	Total	Less than 1 year	1-3 years	3-5 years	More than 5 years
Operating lease obligations (1)	$36,624	$36,624	$-	$-	$-
Notes payable (2)	643,110	643,110	-	-	-
Total contractual obligations	$679,734	$679,734	$-	$-	$-

(1) The Company's principal executive offices are 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.

(2) Notes payable is comprised of 1) $197,859 of principle due to Gemini Master Fund, Ltd. (See notes to the financial statements, NOTE E - PROMISSORY NOTES"); 2) $133,821 of principle due to Amalfi Coast Capital, Inc. (See notes to the financial statements, NOTE E - PROMISSORY NOTES"); 3) $300,000 of principle due to TCA Global Credit Master Fund, LP (See notes to the financial statements, NOTE F - REVOLVING CREDIT FACILITY"); and 4) $11,430 of accrued interest related to the aforementioned 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 A 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. The Black-Scholes option pricing model requires management to make certain assumptions as follows:

1) The expected life. No incentive stock options have been granted to date. In the event the Company issues employee options, we will base our determination of expected life on the guidance in ASC 718-10-55-29 to 34. The Company utilizes the contract term of each non qualified option and warrant except in the event that the option is not transferrable in which case we apply the aforementioned guidance in determining the expected term.
2) Risk-free interest rate. We use the treasury bill rate that most closely aligns with the expected life of the derivative.
3) Dividend yield. Until a dividend is offered this input will always be zero.
4) Volatility. Due to the short amount of time the Company's stock has traded, the Company uses the SPDR S&P (XRT) exchange traded fund ("ETF") that tracks the S&P Retail Index (RLX) from inception of the ETF to the date of grant.
5) Forfeiture rate. To date this rate has been zero.
6) Stock price. As quoted on the OTC Pink Tier.

The use of a different estimate for any one of these components could have a material impact on the amount of calculated compensation expense.

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.

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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.

ITEM 8. FINANCIAL STATEMENTS AND SUPPLEMENTARY DATA.

Index to Consolidated Financial Statements

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Board of Directors and Shareholders of
ePunk, Inc.

We have audited the accompanying consolidated balance sheet of ePunk, Inc. as of September 30, 2012 and 2011 and the related statements of operations, stockholders' deficit, and cash flow for the period from February 25, 2011 (Inception) through September 30, 2012. ePunk, Inc.'s management is responsible for these financial statements. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audit 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. The Company is not required to have, nor were we engaged to perform, an audit of its internal control over financial reporting. Our audit included consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control over financial reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides 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 ePunk, Inc. as of September 30, 2012 and 2011 and the results of its operations and cash flows for the period from February 25, 2011 (Inception) through September 30, 2012, in conformity with accounting principles generally accepted in the United States.

The accompanying financial statements have been prepared assuming ePunk, Inc. will continue as a going concern. As more fully discussed in Note A to the financial statements, the Company has negative working capital, will continue to use capital to market its products and may not be profitable for the foreseeable future. These conditions raise substantial doubt about the Company's ability to continue as a going concern. Management's plan as to these matters is also described in Note A. These financial statements do not include adjustments that might result from the outcome of this uncertainty.

L.L. Bradford & Company, LLC
Las Vegas, Nevada
May 27, 2014

ePunk, Inc.
Consolidated Balance Sheets

	September 30, 2012		September 30, 2011	
ASSETS				
Current assets:				
Cash	$	226,738	$	18,206
Accounts receivable		-		1,136
Inventory		24,701		7,317
Other current assets (Note C)		82,554		-
Total current assets		333,993		26,659
Property, plant and equipment, net of $8,349 and $207 of accumulated depreciation, respectively		34,672		2,293
Intangible assets, net of $2,827 and $1,041 of amortization, respectively		9,673		11,459
Deposits		17,947		11,050
Total assets	$	396,285	$	51,461
LIABILITIES AND STOCKHOLDERS' DEFICIT				
Current liabilities:				
Accounts payable and accrued liabilities (Note D)	$	131,725	$	24,335
Accrued interest (Note E)		11,430		4,297
Convertible notes payable (Note E)		133,821		395,588
Promissory note (Note E)		197,859		-
Revolving credit facility, net of $265,288 discount (Note F)		34,712		-
Total current liabilities		509,547		424,220
Total liabilities		509,547		424,220
Commitments and contingencies (Note G)				
Stockholders' deficit (Note H):				
Preferred stock, $0.0001 par value; 25,000,000 shares authorized; none issued and outstanding at September 30, 2012 and 2011, respectively.		-		-
Common stock, $0.0001 par value; 200,000,000 shares authorized; issued and outstanding 46,003,671 and 60,017,170 at September 30, 2012 and 2011, respectively.		4,600		6,002
Deferred stock compensation		(56,500)		-
Additional paid-in capital		1,090,360		(303,918)
Accumulated earnings		(1,151,722)		(74,843)
Total stockholders' deficit		(113,262)		(372,759)
Total liabilities and stockholder's deficit	$	396,285	$	51,461

The accompanying notes are an integral part of these financial statements

ePunk, Inc.
Consolidated Statements of Operations
For the Year Ended September 30, 2012 and the Period From
February 25, 2011 (Inception) through September 30, 2011

	Year Ended September 30, 2012	February 25, Through September 30, 2011
Net sales	$1,964,706	$354,514
Cost of sales	1,691,384	315,232
Gross profit	273,322	39,282
Operating expenses:		
General and administrative	926,558	100,726
Sales and marketing	155,556	6,944
Depreciation and amortization	9,928	1,248
Total operating expenses	1,092,042	108,918
Operating loss	(818,720)	(69,636)
Non-operating expense:		
Interest expense - other	(36,337)	(5,207)
Interest expense - accretion of debt discount	(118,095)	-
Accretion of beneficial conversion feature	(103,727)	-
Total non-operating income (expense)	(258,159)	(5,207)
Loss before income taxes	(1,076,879)	(74,843)
Income tax provision (benefit)	-	-
Net loss	$(1,076,879)	$(74,843)
Net loss per common share:		
Basic:	$(0.018)	$(0.005)
Weighted average common shares outstanding basic	59,240,779	14,862,850
The average 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	1,763,382	64,600,830

The accompanying notes are an integral part of these financial statements

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ePunk, Inc.
Consolidated Statement of Stockholder's Deficit
For Year Ended September 30, 2012 and the Period From February 25, 2011 (Inception) through September 30, 2011

	Common stock Shares	Common stock Amount	Deferred Stock Compensation	Additional paid-in Capital	Accumulated Deficit	Total Stockholders' Deficit
Balance, February 25, 2011	-	$-	$ -	$-	$ -	$ -
Shares issued for website properties	49,500,000	4,950		7,550		12,500
Legal acquirer shares issued in merger	617,170	62		(359,978)		(359,916)
Shares issued upon the conversion of debt	9,900,000	990		48,510		49,500
Net loss					(74,843)	(74,843)
Balance, September 30, 2011	60,017,170	$6,002	$ -	$(303,918)	$ (74,843)	$ (372,759)
Shares issued for cash	1,282,000	128.00		323,272		323,400
Shares issued upon the conversion of debt	3,222,664	322.00		321,944		322,266
Shares issued in exchange for services	915,000	91.00	(113,000)	332,159		219,250
Shares returned from officers	(19,740,000)	(1,974.00)		1,974		-
Shares issued in connection with issued debt	306,837	31.00		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	4,600.00	$ (56,500)	$1,090,360	$ (1,151,722)	$ (113,262)

The accompanying notes are an integral part of these financial statements

ePunk, Inc.
Consolidated Statements of Cash Flows
For the Year Ended September 30, 2012 and the Period From February 25, 2011 (Inception) through September 30, 2011

	Year Ended September 30, 2012	February 25, 2011 through September 30, 2011
Cash flows from operating activities:		
Net loss	$(1,076,879)	$ (74,843)
Reconciliation to net cash provided by (used in)		
continuing operations:		
Depreciation and amortization	9,928	1,248
Accretion of debt discount	118,095	-
Amortization of beneficial conversion feature	103,727	-
Shares issued in exchange for services	275,749	-
Changes in certain assets and liabilities:		
Accounts receivable	1,136	(1,136)
Inventory	(17,384)	(7,317)
Other current assets	(82,554)	-
Deposits	(6,897)	(11,050)
Accounts payable	107,390	24,335
Accrued interest	18,074	5,207
Net cash used by operating activities	(549,615)	(63,556)
Cash flows from investing activities:		
Capital expenditures, net	(40,521)	(2,500)
Net cash used by investing activities	(40,521)	(2,500)
Net cash provided by financing activities:		
Proceeds from the sale of common stock	323,400	-
Proceeds from convertible promissory notes	49,559	84,262
Proceeds from promissory note	245,000	-
Repayment of promissory note	(82,141)	-
Proceeds from revolving credit facility	262,850	-
Net cash provided by financing activities	798,668	84,262
Net increase in cash	208,532	18,206
Cash - beginning of period	18,206	-
Cash - end of period	$226,738	$ 18,206
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	$ 910

Value of common stock issued for debt principle	$311,325	$ 49,500
Value of common stock issued for services	$219,250	$ -
Value of debt discount recorded for value of shares issued in conncetion with debt	$159,168	$ -
Value of debt discount recorded for beneficial conversion feature	$255,792	$ -
Value of stock issued for deferred stock compensation	$113,000	$ -

The accompanying notes are an integral part of these financial statements

ePunk, Inc.
Notes to Consolidated Financial Statements

Note A-Organization and Going Concern

Organization

ePunk, Inc. (the "Company") (formerly Truesport Alliances & Entertainment, Ltd.) (formerly Sewell Ventures, Inc.) 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. On June 20, 2011, the Company 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 in this Form 10-K have been adjusted to reflect the split.

Going Concern

In its report with respect to the Company’s financial statements for the year ended September 30, 2012, 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 development and sales and marketing activities, the Company has sustained operating losses since inception and has an accumulated deficit of $1,151,722 and $74,843 at September 30, 2012 and 2011, respectively. In addition, the Company has negative working capital of $165,413 and $397,561 at September 30, 2012 and 2011, respectively. The Company will continue to use capital to market its products 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. These consolidated 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 ePunk, Inc. 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.

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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. The Company has never recognized an impairment charge. Management assessed the value of our long-lived assets asset as of September 30, 2012 and determined that the fair value exceeds the carrying value. Thus, no impairment charge was recorded.

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. Management assessed the value of our intangible asset as of September 30, 2012 and determined that the fair value exceeds the carrying value. Thus, no impairment charge was recorded.

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.

Fair Value of Financial Instruments

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.

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. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurement) and the lowest priority to unobservable inputs (level 3 measurements).

Level 1— Valuations based on quoted prices for identical assets and liabilities in active markets.

Level 2—inputs are based upon quoted prices for similar instruments in active markets, quoted prices for identical or similar instruments in markets that are not active, and model-based valuation techniques (e.g. the Black-Scholes model) for which all significant inputs are observable in the market or can be corroborated by observable market data for substantially the full term of the assets or liabilities. Where applicable, these models project future cash flows and discount the future amounts to a present value using market-based observable inputs including interest rate curves, foreign exchange rates, and forward and spot prices for currencies and commodities.

Level 3—inputs are generally unobservable and typically reflect management's estimates of assumptions that market participants would use in pricing the asset or liability. The fair values are therefore determined using model-based techniques, including option pricing models and discounted cash flow models.

The application of the three levels of the fair value hierarchy under Topic 820-10-35 to our assets and liabilities are described below as of September 30, 2012:

Fair Value Measurements

	Level 1	Level 2	Level 3	Total Fair Value
Assets				
Cash	$226,738	$-	$-	$226,738
Inventory	-	24,701	-	24,701
Other current assets	82,554	-	-	82,554
Property, plant and equipment	-	34,672	-	34,672
intangible assets	-	-	9,673	9,673
Deposits	17,947	-	-	17,947
Total	$327,239	$59,373	$9,673	$396,285
Liabilities				
Accounts payable and accrued liabilities	$131,725	$-	$-	$131,725
Accrued interest	11,430	-	-	11,430
Convertible notes payable	133,821	-	-	133,821
Promissory note	197,859	-	-	197,859
Revolving credit facility	300,000	-	-	300,000
Total	$774,835	$-	$-	$774,835

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.

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.

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.

NOTE C - OTHER CURRENT ASSETS

Other current assets of $82,554 as of September 30, 2012 is comprised of $61,828 of sale proceeds held in reserve by our credit card processors as a buffer against potential customer chargebacks and $20,726 of prepaid expense primarily related to directors and officers insurance.

NOTE D - ACCOUNTS PAYABLE AND ACCRUED EXPENSES

Accounts payable and accrued expenses at September 30, 2012 consisted of $15,841 for professional services, $30,352 for customer deposits and $85,532 for trade payables compared to $24,335 for trade payables as of

September 30, 2011.

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NOTE E – PROMISSORY NOTES

Convertible Promissory Notes

As of September 30, 2012, the Company had the following convertible notes payable:

	Principle Balance	Interest Rate	Date of: Funding	Maturity	Accrued Interest	Total Due
Excelsior Management LLC note purchased by Amalfi Coast Capital on June 24, 2011 and $49,436 assigned to the RFF Family Trust on April 3, 2012 and converted to shares of common stock on April 3, 2012.	7,836	5.00%	02/26/10	12/31/11	$229	$8,065
	59,000	5.00%	05/27/10	08/27/10	1,722	60,722
	28,000	5.00%	06/02/10	09/01/10	817	28,817
Conversion into 481,672 shares of common stock on 3/27/12	(45,400)				(2,767)	(48,167)
Conversion into 494,364 shares of common stock on 4/3/12	(49,436)					(49,436)
Total	$-				$-	$-
Palatine Capital Investment Group LLC note purchased by Ravello Capital Corp on June 24, 2011 and assigned to the RFF Family Trust on April 3, 2012 and converted to shares of common stock on April 3, 2012.	$50,592	5.00%	01/30/10	12/31/10	$1,912	$52,504
	30,000	5.00%	02/14/10	12/31/11	1,130	31,130
	25,000	5.00%	02/26/10	12/31/11	942	25,942
	14,500	5.00%	09/09/10	12/31/11	546	15,046
	25,000	5.00%	09/17/10	12/31/11	942	25,942
Conversion into 1,505,636 shares of common stock on 4/3/12	(145,092)				(5,472)	(150,564)
Total	$-				$-	$-
Amalfi Coast Capital	$5,000	8.00%	01/28/11	07/28/11	$668	$5,668
	2,500	8.00%	06/21/11	01/21/12	256	2,756
	10,000	8.00%	06/24/11	01/24/12	1,017	11,017
	10,000	8.00%	07/14/11	02/14/12	973	10,973
	10,000	8.00%	07/28/11	02/28/12	942	10,942
	15,262	8.00%	08/10/11	03/10/11	1,395	16,657
	10,000	8.00%	08/19/11	02/19/12	896	10,896
	21,500	8.00%	09/21/11	03/21/12	1,772	23,272
	2,900	8.00%	10/12/11	04/12/12	217	3,117
	7,500	8.00%	10/19/11	04/19/12	539	8,039
	11,950	8.00%	11/09/11	05/09/12	773	12,723
	11,817	8.00%	01/03/12	07/03/12	702	12,519
	15,392	8.00%	02/27/12	08/27/12	729	16,121
Total	$133,821				$10,880	$144,701
Grand Total	$133,821				$10,880	$144,701
Number of shares issuable upon exercise of the above debt at $0.10						1,447,010

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.

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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 Notes due to Amalfi totaling $133,821 of principle as of June 30, 2012 bear interest at 8% per annum, mature six months from the date of issuance and contain a conversion feature that may only be exercised upon default at $0.10 per share which was increased from $0.05 per share on April 3, 2012. Accordingly, per ASC 470-20-25-20, a contingent feature will not be recorded until the triggering event occurs, or in the event of the note(s) falling into default. During the three months ended September 30, 2012, the notes above dated January 3, 2012 and February 27, 2012 and representing $27,209 of principle matured. During the twelve months ended September 30, 2012, the notes above dated June 21, 2011 through February 27, 2012 and representing $128,821 of principle matured. The Company determined that the contingent conversion feature in the Notes resulted in a beneficial conversion feature ("BCF") due to the conversion price of $0.10 being less than the closing stock prices, which ranged from $0.15 to $1.00 on the Note(s) commitment date(s), and the conversion feature being in-the-money. Thus, the BCF was determined based on each Notes principle amount, and recorded as a discount to reduce the carry value of the Note(s) and increase additional-paid-in-capital. The Company calculated the BCF for all the qualifying Notes as of the commitment date(s) using the intrinsic value method. The BCF discount was expensed when the notes became convertible which was on the date of maturity. As a result the company recorded a beneficial conversion feature of $27,209 and $103,727 for the three and twelve months ended September 30, 2012.

During the year ended September 30, 2011, the Company converted $49,500 into 4,950,000 shares of common stock, including $28,515 of accrued principle and $20,985 of interest.

During the year ended September 30, 2012 and the period February 25, 2011 (Inception) through September 30, 2011, The Company incurred $16,511 and $5,207, respectively of interest expense.

Non-Convertible Promissory Notes

On March 19, 2012, the Company entered into a Securities Purchase Agreement, Guaranty and 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 associated with the note and with held by the lender. The note matures 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 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 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 is being accreted over the term of the note, or 6 months on a straight line basis. During the three and twelve months ended September 30, 2012, the Company recognized $44,139 and $105,933, respectively of accretion of the debt discount. The Company recognized $17,859 of interest expense related to this note during the twelve months ended September 30, 2012. On September 27, 2012, the Company repaid $100,000 of this note from the proceeds of the TCA credit facility described in NOTE F below. The Company first applied the payment to accrued interest in the amount of $17,859 and then principle in the amount of $82,141.

NOTE F - REVOLVING CREDIT FACILITY

On September 25, 2012, ePunk, Inc. 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 ePunk, Inc. , Punk Industries Inc. and the Lender. Under the Credit Agreement, ePunk 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. ePunk 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 ePunk, 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 ePunk 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, ePunk 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. ePunk 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.

During the year ended September 30, 2012, the Company recognized $550 of interest expense related to this Note and $12,162 of accretion related to the debt discount. The remaining debt discount of $265,287 will be amortized through February 28, 2013.

NOTE G – COMMITMENTS

On March 22, 2012, the Company entered into a lease for real property located at 1060 Calle Negocio, Suite B, San Clemente, CA 92673. The space includes 6,540 square feet of office and industrial space to be used for warehousing and fulfillment activities. The term of the lease is one year from May 1, 2012 through April 30, 2013 at a monthly cost of $5,332. Upon execution of the lease the company paid the first month's rent and deposit of the same amount or $10,464.

NOTE H – STOCKHOLDERS EQUITY

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, 2012.

Common Stock
The Company has authorized 200,000,000 shares of $0.0001 par value common stock available for issuance. 46,003,671 shares have been issued as of September 30, 2012.

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. 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 or 64.4% of the 46,003,671 shares outstanding as of September 30, 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, the Company's Board of Directors and Majority Shareholders adopted ("Effective Date") 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 ePunk, 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.

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
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,

No stock was issued for cash during the period from February 25, 2011 (inception) through September 30, 2011.

Stock Issued in Connection With Debt Issuance
Pursuant to the Securities Purchase Agreement, Guaranty and Note with Gemini Master Fund, Ltd. as described above in NOTE E, 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 F, 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, 2012, and as described above in NOTE B, 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.

During the period from February 25, 2011 (Inception) through September 30, 2011, the Company converted $49,500 into 9,900,000 shares of common stock, including $28,515 of principle and $20,985 of accrued interest.

Stock Issued for Services
On February 29, 2012, the Company entered into an Advisory Engagement Agreement (the "Agreement"). Pursuant to the 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.

On February 15, 2012, the Company entered into a Consulting Agreement (the "Agreement"). Pursuant to the 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.

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.

On September 25, 2012, the Company issued 15,000 shares of restricted common stock to our attorney in exchange for services valued at $3,750.

NOTE I – RELATED PARTY TRANSACTIONS

During the year ended September 30, 2012, Carrie Gonzales, the spouse of Jesse Gonzales our CEO was paid $19,631 in exchange for her labor in the Company.

NOTE J – 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 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 Note. The shares were valued at the low bid price on the date of the Agreement or $0.93 per share.

On December 13, 2012, the Company issued 68,750 shares of restricted common stock in exchange for services valued at the price of our common stock on the date the related agreement, or $0.93 per share.

On February 6, 2013, the Company issued 68,181 shares of restricted common stock in exchange for services valued at the price of our common stock on the date the related agreement, or $0.845 per share.

On May 22, 2013, 1) Jesse Gonzales returned and the company canceled 13,000,000 shares of common stock, 2) Justin Dornan returned and the company canceled 7,910,000 shares of common stock, and 3) Frank Dreschler returned and the company canceled 5,300,000 shares of common stock.

On May 28, 2013 ePunk, Inc. (“ePunk”) entered into an operating agreement with San West, Inc. (“San West”), whereby San West will be responsible for operating ePunk’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, and will continue serving ePunk as an advisor to its online business.

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, and will continue serving ePunk as a salesperson.

Effective simultaneously, on June 4, 2013, Sean Clarke was appointed as the Company’s acting Chairman and President.

On October 9, 2013, ePunk, Inc. 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 and Blink Technologies entered into a Share Exchange Agreement. As of the date of this report the Share Exchange Agreement has not closed. However, it is the intention of the parties to close this transaction pending the completion of the Company fulfilling its current outstanding SEC reporting requirements.

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 23, 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, 2012, 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.

Evaluation of 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, 2012. 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, 2012. 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.

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 two members. 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
Richard Jesse Gonzales	35	President, Chief Executive Officer and Director	June 15, 2011(1)
Justin Matthew Dornan	36	Chief Financial Officer, Treasurer, Director, Secretary	June 15, 2011(1)

(1) On June 15, 2011, the beneficial owners of a majority of our common stock entered into a stock purchase agreement with Richard Jesse Gonzales, Justin Matthew Dornan, and Frank J. Drechsler for the sale and purchase of the common shares. Concurrently with the closing of the stock purchase agreement, Scott Ence, resigned from his positions as the Company's President, Chief Executive Officer, Treasurer, Secretary, and Chairman of the Board of Directors and Brent Stuchlik resigned from his position as a Director of the Company. On June 20, 2011 a majority of the shareholders of the Company approved the appointment of Richard Jesse Gonzales, Justin Matthew Dornan, and Frank J. Drechsler to the Board of Directors. In addition, at such time, Richard Jesse Gonzales was appointed the Company's President and Chief Executive Officer, Justin Matthew Dornan as Chief Financial Officer and Treasurer, and Frank J. Drechsler as Secretary. None of the appointed directors or officers has entered into an employment agreement with the Company.

Former Officers and Directors

Frank J. Drechsler, our Secretary and Director since June 15, 2011, resigned on January 30, 2012.

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

Richard Jesse Gonzales. Richard Jesse Gonzales, graduated from Embry Riddle University with a Major in Professional Aeronautics and Minor in Airport Management. Applying his education in the field of Air Traffic Control, Mr. Gonzales' was employed by the Federal Aviation Administration and the US Navy. He completed two tours of duty as part of his 9 years of employment with the military and is a United states Navy veteran.

Mr. Gonzales began his first ecommerce company as a hobby/side business while still employed with the FAA in 1999. In the burgeoning industry of ecommerce, Mr. Gonzales began by specializing in the niche of high-profit, fast-selling products through online sources such as eBay. In 2004, Mr. Gonzales was offered a position as National

Sales Manager at Patriot Motorcycle Corporation, a public company specializing in motorsports. By applying his business model in the motorsports industry, Mr. Gonzales began online distribution of affordable family motorsports via the new Chinese motorsports import market in 2004. In 2005, Mr. Gonzales began www.CountyImports.com aka ww.CountyMotorsports.com. This company has since grown to be the second largest online motorsports entity in the market and a multi-million dollar sales enterprise consisting of two brick and mortar locations, one logistics warehouse in Kansas and a vast network of dealers and distribution.

Justin Matthew Dornan. Justin M. Dornan has been the Sales Manager for Countyimports.com since 2009. With a formal education in graphic design, sound recording and 3D design, Mr. Dornan brings this experience and his passion for the off-road motorsports industry. Having begun his career in the off-road motorsports industry in 2004, Mr. Dornan was the Western United States Regional Sales Director for Patriot Motorcycle Corporation out of San Clemente, CA. Mr. Dornan achieved top company sales for 2005-2006 with over 125 new dealer accounts in a 12 month period and managing a team of 10 employees.

In 2006, Mr. Dornan founded Horizon Motor Sports, LLC, a powersports wholesale provider for industry leaders such as Hensim USA, Jet Moto, Adly Moto, American Lifan, Hammerhead Offroad, Konced, and North Star Trailers. Mr. Dornan still owns and currently operates Horizon Motor Sports, LLC. Mr. Dornan developed and co-founded CountyImports.com in 2005 to combine his technical education with his skills in sales and management. Mr. Dornan currently operates the CountyImports.com sales team, social media and internet marketing.

Family Relationships and Other Matters

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

Legal Proceedings

None of or 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 been complied with during the period ended September 30, 2012.

Code of Ethics

We currently do not 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 two directors. The directors are not independent as defined under and required by applicable securities laws.

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, the Chief Financial Officer and other most highly-compensated executive officers who were serving as executive officers during the fiscal year ended September 30, 2012, 2011 and 2010:

Name and Principal Position (a)	Fiscal Year (b)	Salary ($) (c)	Bonus ($) (d)	Stock Awards($) (e)	Option Awards($) (f)	Non-Equity Incentive Plan Compensation ($) (g)	Change in Pension Value and Nonqualified Deferred Compensation Earnings ($) (h)	All Other Compensation($) (i)
Jesse Gonzales, CEO and Director(1)	2012	118,055	-	-	-	-	-	6,645
	2011	-	-	-	-	-	-	25,964
	2010	-	-	-	-	-	-	-
Justin Dornan, CFO and Director(2)	2012	58,800	-	-	-	-	-	-
	2011	-	-	-	-	-	-	1,600
	2010	-	-	-	-	-	-	-
Scott Ence, Former Chairman, CEO, and CFO(3)	2012	-	-	-	-	-	-	-
	2011	40,000	-	-	-	-	-	-
	2010	82,950	-	50,629	-	-	-	-
Keoka Quipolta Former Vice President of Marketing and Director(4)	2012	-	-	-	-	-	-	-
	2011	11,591	-	-	-	-	-	-
	2010	59,150	-	-	-	-	-	-
Brent Stuchlik, Former President	2012	-	-	-	-	-	-	-
	2011	40,000	-	-	-	-	-	-
	2010	79,058	-	-	-	-	-	-

and
Director(5)

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(1) Jesse Gonzales serves as our Chief Executive Officer and Director since June 20, 2011. On April 1, 2012 Mr. Gonzales and the Company entered into an employment agreement. In addition to customary terms and conditions of employment, the employment agreement provides for a term of two years through February 15, 2014, monthly salary of $7,000 and the opportunity to receive a bonus. The employment agreement has been filed as Exhibit 10.2 to this form 10-K.

(2) Justin Dornan serves as our Chief Financial Officer and Director since June 20, 2011. On April 1, 2012 Mr. Dornan and the Company entered into an employment agreement. In addition to customary terms and conditions of employment, the employment agreement provides for a term of two years through April 1, 2014, monthly salary of $6,400 and the opportunity to receive a bonus. The employment agreement has been filed as Exhibit 10.3 to this form 10-K.

(3) 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.

(4) 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.

(5) 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.

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 following table sets forth certain information as of September 30, 2012 by (i) all persons who are known by us to beneficially own more than 5% of our outstanding shares of common stock, (ii) each director, director nominee, and Named Executive Officer; and (iii) all executive officers and directors as a group:

Name and Address of the Beneficial Owner (1)	Number of Shares Beneficially Owned (2)	Percent of Common Stock	
Richard Jesse Gonzales	15,000,000	32.6	%
32792 Shipside Dr			
Dana Point, CA 92629			
Justin Matthew Dornan	8,910,000	19.4	%
33142 Ocena Ridge			
Dana Point, CA 92629			
Directors and officers as a group	23,910,000	52.0	%
Amalfi Coast Capital, Inc.	2,881,672	6.3	%
4598 Exbury Ct.			
San Diego, CA 92130			
Frank Drechsler	5,700,000	12.4	%
17620 Oak St			
Fountain Valley, CA 92078			
Directors, officers and 5% shareholders as a group	32,491,672	70.6	%

(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 46,003,671 shares of Common Stock issued and outstanding on a fully diluted basis as of September 30, 2012. 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.

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.

For related party transactions that do not exceed $120,000 please see “Note I - Related Party Transactions” in the consolidated notes to the financial statements included in this Form 10-K.

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, 2012. 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, 2012 and 2011:

	Year Ended August 31,	
	2012	2011
Audit fees	$ 18,303	$ 13,000
Audit-related fees	-	-
Tax fees	-	-
Total fees	$ 18,303	$ 13,000

Audit Fees

Audit fees for the years ended September 31, 2012 and 2011, totaled $18,303 and $13,000, 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, 2012 and 2011.

Tax Fees

There were no tax related fees billed by LL Bradford for the years ended September 30, 2012 and 2011.

All Other Fees

There were no other fees billed by LL Bradford for the years ended September 30, 2012 and 2011.

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	Agreement and Plan of Reorganization and Corporation Separation dated April 22, 2011.
2.2	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	Certificate of Amendment to the articles of Incorporation of ePunk, Inc. (Incorporated by reference from Exhibit 3.1 to Form 8-K filed with the Securities and Exchange Commission on June 22, 2011).
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.
10.3*	Form of employment agreement between Justin Dornan and the Company.
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).
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).
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 Principle Executive Officer Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002

31.2*	Certification of Principal Financial Officer Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002
32.1*	Certification Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002
32.2*	Certification Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002

* Filed herewith

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: May 27, 2014	By:	/s/ Dean Miller Dean Miller, Chief Executive Officer
	By:	/s/ Robert Gilbert Robert Gilbert, Chief Financial Officer and Principal Accounting 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
/ s/ Dean Miller	Chief Executive Officer (Principle Executive Officer) and Director	May 27, 2014
Dean Miller		
/s/ Robert Gilbert	Chief Financial Officer (Principal Accounting Officer) and Director	
Robert Gilbert		May 27, 2014