APPIPHANY TECHNOLOGIES HOLDINGS CORP
Form 10-Q
September 17, 2013

UNITED STATES

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 10-Q

X . **QUARTERLY REPORT UNDER SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**

For the quarterly period ended July 31, 2013

. **TRANSITION REPORT UNDER SECTION 13 OR 15(d) OF THE EXCHANGE ACT**

For the transition period from ______ to _______

Commission File Number 000-54524

APPIPHANY TECHNOLOGIES HOLDINGS CORP.

(Name of small business issuer in its charter)

Nevada	**30-0678378**

(State of incorporation)	(I.R.S. Employer Identification No.)

P.O. Box 21101 Orchard Park

Kelowna, B.C.

Canada V1Y 9N8

(Address of principal executive offices)

(205) 864-5377

(Registrant s telephone number)

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 .

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 (§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files).

(Not required) Yes . No 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. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer	.	Accelerated filer	.
Non-accelerated filer	. (Do not check if a smaller reporting company)	Smaller reporting company	X .

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act).

Yes . No X .

As of September 9, 2013, there were 14,637,038 shares of the registrant s $0.001 par value common stock issued and outstanding.

APPIPHANY TECHNOLOGIES HOLDINGS CORP.*

TABLE OF CONTENTS **Page**

PART I.	**FINANCIAL INFORMATION**	
ITEM 1.	FINANCIAL STATEMENTS	3
ITEM 2.	MANAGEMENT S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS	11
ITEM 3.	QUALITATIVE AND QUANTITATIVE DISCLOSURES ABOUT MARKET RISK	13
ITEM 4.	CONTROLS AND PROCEDURES	13
PART II.	**OTHER INFORMATION**	
ITEM 1.	LEGAL PROCEEDINGS	14
ITEM 1A.	RISK FACTORS	14
ITEM 2.	UNREGISTERED SALES OF EQUITY SECURITIES AND USE OF PROCEEDS	14
ITEM 3.	DEFAULTS UPON SENIOR SECURITIES	14
ITEM 4.	MINE SAFETY DISCLOSURES	14
ITEM 5.	OTHER INFORMATION	14
ITEM 6.	EXHIBITS	15

Special Note Regarding Forward-Looking Statements

Information included in this Form 10-Q contains forward-looking statements within the meaning of Section 27A of the Securities Act of 1933, as amended (Securities Act), and Section 21E of the Securities Exchange Act of 1934, as amended (Exchange Act). This information may involve known and unknown risks, uncertainties and other factors which may cause the actual results, performance or achievements of Appiphany Technologies Holdings Corp. (the

Company), to be materially different from future results, performance or achievements expressed or implied by any forward-looking statements. Forward-looking statements, which involve assumptions and describe future plans, strategies and expectations of the Company, are generally identifiable by use of the words may, will, should, expe anticipate, estimate, believe, intend, or project or the negative of these words or other variations on these wo comparable terminology. These forward-looking statements are based on assumptions that may be incorrect, and there can be no assurance that these projections included in these forward-looking statements will come to pass. Actual results of the Company could differ materially from those expressed or implied by the forward-looking statements as a result of various factors. Except as required by applicable laws, the Company has no obligation to update publicly any forward-looking statements for any reason, even if new information becomes available or other events occur in the future.

**Please note that throughout this Quarterly Report, except as otherwise indicated by the context, references in this report to Company , APHD , we , us and our are references to Appiphany Technologies Holdings Corp.*

PART I - FINANCIAL INFORMATION

ITEM 1.

FINANCIAL STATEMENTS

APPIPHANY TECHNOLOGIES HOLDINGS CORP.

(A Development Stage Company)

Condensed Consolidated Financial Statements

For the Three Months Ended July 31, 2013

Condensed Consolidated Balance Sheets	4
Condensed Consolidated Statements of Operations	5
Condensed Consolidated Statements of Cash Flows	6
Notes to the Condensed Consolidated Financial Statements	7

3

APPIPHANY TECHNOLOGIES HOLDINGS CORP.

(A Development Stage Company)

Condensed Consolidated Balance Sheets

(Expressed in US dollars)

	July 31, 2013 $ (unaudited)	April 30, 2013 $
ASSETS		
Current Assets		
Cash	1,855	112
Prepaid expense		22,686
Total Current Assets	1,855	22,798
Property and equipment, net	161	258
Total Assets	2,016	23,056
LIABILITIES		
Current Liabilities		
Accounts payable and accrued liabilities	107,811	123,049
Accrued compensation	48,000	24,000
Due to related parties	59,247	60,367
Notes payable	31,356	31,972
Convertible debenture	32,500	
Total Liabilities	278,914	239,388
STOCKHOLDERS DEFICIT		
Preferred stock		

Authorized: 10,000,000 preferred shares with a par value of $0.001 per share		
Issued and outstanding: nil preferred shares		
Common stock		
Authorized: 250,000,000 common shares with a par value of $0.001 per share		
Issued and outstanding: 9,837,038 common shares	9,837	9,837
Additional paid-in capital	237,017	237,017
Accumulated deficit during the development stage	(523,752)	(463,186)
Total Stockholders Deficit	(276,898)	(216,332)
Total Liabilities and Stockholders Deficit	2,016	23,056

APPIPHANY TECHNOLOGIES HOLDINGS CORP.

(A Development Stage Company)

Condensed Consolidated Statements of Operations

(Expressed in US dollars)

(unaudited)

	For the three months ended July 31, 2013	For the three months ended July 31, 2012	Accumulated from June 4, 2009 (Date of Inception) to July 31, 2013
	$	$	$
Revenues	170	237	8,428
	170	237	8,428
Operating Expenses			
Consulting fees	22,686		115,750
Depreciation	97	153	1,728
General and administrative	(543)	(1,006)	124,661
Management fees	24,000		118,652
Professional fees	11,490	14,580	212,151
Total Operating Expenses	57,730	13,727	572,942
Net loss before other expenses	(57,560)	(13,490)	(564,514)
Other Income (Expenses)			
Financing cost	(2,500)		(2,500)
Gain on settlement of debt		40,000	41,373
Interest expense	(506)		(3,111)
Sale of URL			5,000
Total Other Income (Expenses)	(3,006)	40,000	40,762

Net Income (Loss)	(60,566)	26,510	(523,752)
Net Loss Per Share Basic and Diluted	(0.01)		
Weighted Average Shares Outstanding Basic and Diluted	9,837,038	8,397,038	

5

APPIPHANY TECHNOLOGIES HOLDINGS CORP.

(A Development Stage Company)

Condensed Consolidated Statements of Cashflow

(Expressed in US dollars)

(unaudited)

	For the three months ended July 31, 2013 $	For the three months ended July 31, 2012 $	Accumulated from June 4, 2009 (Date of Inception) to July 31, 2013 $
Operating Activities			
Net income (loss) for the period	(60,566)	26,510	(523,752)
Adjustments to reconcile net income (loss) to net cash provided by operating activities:			
Depreciation	97	153	1,644
Common stock issued for services			49,250
Expenses paid by related party	105		191
Gain on settlement of debt		(40,000)	(41,369)
Changes in operating assets and liabilities:			
Prepaid expense	22,686		100,000
Accounts payable and accrued liabilities	(17,079)	12,920	147,061
Accrued compensation	24,000		48,000
Net Cash Used In Operating Activities	(30,757)	(417)	(218,975)
Investing Activities			

Purchase of property and equipment			(1,805)
Net Cash Used in Investing Activities			(1,805)
Financing Activities			
Proceeds from issuance of common shares			69,752
Proceeds from convertible debenture	32,500		32,500
Proceeds from notes payable			27,157
Proceeds from related party payable			120,011
Repayment on related party payable		(5,671)	(26,785)
Net Cash Provided by (Used in) Financing Activities	32,500	(5,671)	222,635
Increase (Decrease) in Cash	1,743	(6,088)	1,855
Cash Beginning of Period	112	8,462	
Cash End of Period	1,855	2,374	1,855
Supplemental Disclosures			
Interest paid			
Income tax paid			
Non-cash investing and financing activities			
Shares issued for founders shares			5,500
Common stock issued to settle debt			27,157
Common stock issued for stock subscriptions payable			2,000
Common stock issued for prepaid services			100,000

1.

Nature of Operations and Continuance of Business

The Company was incorporated in the State of Nevada on February 24, 2010. The Company is a development stage company as defined by FASB guidelines. On May 1, 2010, the Company entered into a share exchange agreement with Appiphany Technologies Corporation (ATC) to acquire all of the outstanding common shares of ATC in exchange for 1,500,000 common shares of the Company. As the acquisition involved companies under common control, the acquisition was accounted for in accordance with ASC 805-50, Business Combinations Related Issues, and the consolidated financial statements reflect the accounts of the Company and ATC since inception.

Going Concern

These consolidated financial statements have been prepared on a going concern basis, which implies that the Company will continue to realize its assets and discharge its liabilities in the normal course of business. As at July 31, 2013, the Company has not recognized significant revenue, has a working capital deficit of $277,059, and has an accumulated deficit of $523,752. The continuation of the Company as a going concern is dependent upon the continued financial support from its management, and its ability to identify future investment opportunities and obtain the necessary debt or equity financing, and generating profitable operations from the Company s future operations. These factors raise substantial doubt regarding the Company s ability to continue as a going concern. These financial statements do not include any adjustments to the recoverability and classification of recorded asset amounts and classification of liabilities that might be necessary should the Company be unable to continue as a going concern.

2.

Summary of Significant Accounting Policies

a)

Basis of Presentation

The consolidated financial statements of the Company have been prepared in accordance with accounting principles generally accepted in the United States (US GAAP) and are expressed in U.S. dollars. The Company s fiscal year end is April 30.

b)

Use of Estimates

The preparation of financial statements in conformity with US GAAP 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. The Company regularly evaluates estimates and assumptions related to the fair value and estimated useful life of long-lived assets and deferred income tax asset valuation allowances. The Company bases its estimates and assumptions on current facts, historical experience and various other factors that it believes to be reasonable under the circumstances, the results of which form the basis for making judgments about the carrying values of assets and liabilities and the accrual of costs and expenses that are not readily apparent from other sources. The actual results experienced by the Company may differ materially and adversely from the Company s estimates. To the extent there are material differences between the estimates and the actual results, future results of operations will be affected.

c)

Interim Condensed Consolidated Financial Statements

These interim condensed consolidated financial statements have been prepared on the same basis as the annual financial statements and in the opinion of management, reflect all adjustments, which include only normal recurring adjustments, necessary to present fairly the Company s financial position, results of operations and cash flows for the periods shown. The results of operations for such periods are not necessarily indicative of the results expected for a full year or for any future period.

d)

Cash and cash equivalents

The Company considers all highly liquid instruments with a maturity of three months or less at the time of issuance to be cash equivalents. As at July 31 and April 30, 2013, the Company had no items representing cash equivalents.

2.

Summary of Significant Accounting Policies (continued)

e)

Basic and Diluted Net Loss per Share

The Company computes net loss per share in accordance with ASC 260, *Earnings per Share*. ASC 260 requires presentation of both basic and diluted earnings per share (EPS) on the face of the income statement. Basic EPS is computed by dividing net loss available to common shareholders (numerator) by the weighted average number of shares outstanding (denominator) during the period. Diluted EPS gives effect to all dilutive potential common shares outstanding during the period using the treasury stock method and convertible preferred stock using the if-converted method. In computing diluted EPS, the average stock price for the period is used in determining the number of shares assumed to be purchased from the exercise of stock options or warrants. Diluted EPS excludes all dilutive potential shares if their effect is anti dilutive. As of July 31, 2013, the Company did not have any potentially dilutive shares outstanding.

f)

Financial Instruments

Pursuant to ASC 820, *Fair Value Measurements and Disclosures*, an entity is required to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. ASC 820 establishes a fair value hierarchy based on the level of independent, objective evidence surrounding the inputs used to measure fair value. A financial instrument s categorization within the fair value hierarchy is based upon the lowest level of input that is significant to the fair value measurement. ASC 820 prioritizes the inputs into three levels that may be used to measure fair value:

Level 1

Level 1 applies to assets or liabilities for which there are quoted prices in active markets for identical assets or liabilities.

Level 2

Level 2 applies to assets or liabilities for which there are inputs other than quoted prices that are observable for the asset or liability such as quoted prices for similar assets or liabilities in active markets; quoted prices for identical assets or liabilities in markets with insufficient volume or infrequent transactions (less active markets); or model-derived valuations in which significant inputs are observable or can be derived principally from, or corroborated by, observable market data.

Level 3

Level 3 applies to assets or liabilities for which there are unobservable inputs to the valuation methodology that are significant to the measurement of the fair value of the assets or liabilities.

The Company s financial instruments consist principally of cash, accounts payable and accrued liabilities and amounts due to related parties. Pursuant to ASC 820, the fair value of our cash is determined based on Level 1 inputs, which consist of quoted prices in active markets for identical assets. We believe that the recorded values of all of our other financial instruments approximate their current fair values because of their nature and respective maturity dates or durations.

g)

Comprehensive Loss

ASC 220, *Comprehensive Income*, establishes standards for the reporting and display of comprehensive loss and its components in the financial statements. As at July 31, 2013 and 2012, the Company has no items that represent a comprehensive loss and, therefore, has not included a schedule of comprehensive loss in the financial statements.

h)

Revenue Recognition

The Company recognizes revenue from online advertising. Revenue will be recognized only when the price is fixed and determinable, persuasive evidence of an arrangement exists, the service has been provided, and collectability is assured. The Company is not exposed to any credit risks as amounts are prepaid prior to performance of services.

2.

Summary of Significant Accounting Policies (continued)

i)

Recent Accounting Pronouncements

The Company has implemented all new accounting pronouncements that are in effect. These pronouncements did not have any material impact on the financial statements unless otherwise disclosed, and the Company does not believe that there are any other new accounting pronouncements that have been issued that might have a material impact on its financial position or results of operations.

j)

Reclassification

Certain balances in previously issued financial statements have been reclassified to be consistent with the current period presentation.

3.

Property and Equipment

	Cost $	Accumulated Depreciation $	July 31, 2013 Net Carrying Value $ (unaudited)	April 30, 2013 Net Carrying Value $

Computer hardware	1,805	1,644	161	258
	1,805	1,644	161	258

4.

Related Party Transactions

a)

During the period ended July 31, 2013, the Company incurred $15,000 (2012 - $nil) of management fees to the President and Director of the Company. As at July 31, 2013, the Company owed $30,000 (April 30, 2013 - $15,000) in accrued compensation.

b)

During the period ended July 31, 2013, the Company incurred $9,000 (2012 - $nil) of management fees to the Secretary and Treasurer of the Company. As at July 31, 2013, the Company owed $18,000 (April 30, 2013 - $9,000) in accrued compensation.

c)

As at July 31, 2013, the Company owed $59,161 (April 30, 2013 - $60,281) to the President and Director of the Company for financing of day-to-day expenditures incurred on behalf of the Company. The amounts owing are unsecured, non-interest bearing, and due on demand.

d)

As at July 31, 2013, the Company owed $86 (April 30, 2013 - $86) to the Secretary and Treasurer of the Company, which is unsecured, non-interest bearing, and due on demand.

5.

Convertible Debenture

On May 21, 2013, the Company issued a convertible debenture, to a non-related party, for proceeds of $32,500. Under the terms of the debenture, the amount owing is unsecured, bears interest at 8% per annum, and is due on February 28, 2014. Interest on overdue principal after default accrues at an annual rate of 22%. After 180 days or November 16, 2013, the debenture is convertible into common shares of the Company at a conversion price equal to 51% of the lowest two trading prices of the Company s common shares for the past 30 trading days prior to notice of conversion.

The Company analyzed the conversion option of the Asher notes for derivative accounting consideration under ASC 815-15 Derivatives and Hedging and determined that the embedded conversion feature should be classified as a liability. However, due to the conversion option not being effective until November 16, 2013, the Company will delay measuring the derivative liability until such date.

6.

Subsequent Events

We have evaluated subsequent events through the date of issuance of the financial statements, and did not have any material recognizable subsequent events after July 31, 2013 other than the following:

a)

On August 28, 2013, the Company entered into a debt settlement agreement with President of the Company. The Company issued 3,000,000 common shares to settle accrued compensation owing of $30,000.

b)

On August 28, 2013, the Company entered into a debt settlement agreement with Secretary and Treasurer of the Company. The Company issued 1,800,000 common shares to settle accrued compensation owing of $18,000.

ITEM 2.

MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION OR PLAN OF OPERATION

FORWARD-LOOKING STATEMENTS

This Management's Discussion and Analysis of Financial Condition and Results of Operations (MD&A) contains forward-looking statements that involve known and unknown risks, significant uncertainties and other factors that may cause our actual results, levels of activity, performance or achievements to be materially different from any future results, levels of activity, performance or achievements expressed, or implied, by those forward-looking statements. You can identify forward-looking statements by the use of the words may, will, should, could, expects, plans, anticipates, believes, estimates, predicts, intends, potential, proposed, or continue or the negative of those terms. These statements are only predictions. In evaluating these statements, you should consider various factors which may cause our actual results to differ materially from any forward-looking statements. Although we believe that the exceptions reflected in the forward-looking statements are reasonable, we cannot guarantee future results, levels of activity, performance or achievements. Therefore, actual results may differ materially and adversely from those expressed in any forward-looking statements. We undertake no obligation to revise or update publicly any forward-looking statements for any reason.

RESULTS OF OPERATIONS

Working Capital

	July 31, 2013	April 30, 2013
	$	$
Current Assets	1,855	22,798
Current Liabilities	278,914	239,388
Working Capital (Deficit)	(277,059)	(216,590)

Cash Flows

	July 31, 2013	July 31, 2012
	$	$
Cash Flows used in Operating Activities	(30,757)	(417)
Cash Flows from (used in) Investing Activities	-	-
Cash Flows from (used in) Financing Activities	32,500	(5,671)
Net increase (decrease) in Cash During Period	1,743	(6,088)

Operating Revenues

For the three months ended July 31, 2013, the Company earned revenues of $170 compared with $237 for the three months ended July 31, 2012.

Operating Expenses and Net Loss

For the three months ended July 31, 2013, the Company incurred operating expenses of $57,730 compared with $13,727 for the three months ended July 31, 2012. The increase of $44,003 is due to incurring $24,000 of management fees and $22,686 of consulting fees.

For the three months ended July 31, 2013, the Company had a net loss of $60,566 compared with a net income of $26,510 for the three months ended July 31, 2012. In addition to the increase in operating expenses, the Company recorded a gain on settlement of debt of $40,000 relating to the settlement of outstanding legal fees owed during the prior year.

Liquidity and Capital Resources

As at July 31, 2013, the Company had cash of $1,855 and total assets of $2,016 compared with cash of $112 and total assets of $23,056 as at April 30, 2013. The decrease in total assets was attributed to use of prepaid expenses that were outstanding at the last year end during the three months ended July 31, 2013.

As at July 31, 2013, the Company had total liabilities of $278,914 compared with total liabilities of $239,388 at April 30, 2013. The increase in total liabilities was attributed to a new convertible debenture of $32,500 and an increase in accrued compensation of $24,000, offset by a decrease in accounts payable of $15,238

As at July 31, 2013, the Company had a working capital deficit of $277,059 compared with a working capital deficit of $216,590 as at April 30, 2013. The increase in working capital deficit was due to an increase in total liabilities due to a new convertible debenture and a decrease in total assets due to a decrease in prepaid expenses.

Cash Flow from Operating Activities

During the period ended July 31, 2013, the Company used $30,757 of cash for operating activities compared to the use of $417 of cash for operating activities during the period ended July 31, 2012. The increase in net cash used for operating activities was due to the fact that the Company accrued $24,000 of management fees this period.

Cash Flow from Financing Activities

During the period ended July 31, 2013, the Company received $32,500 of cash from financing activities compared to the use of $5,671 for the period ended July 31, 2012. During the current period, the Company received $32,500 in proceeds from the issuance of convertible debt.

Going Concern

We have not attained profitable operations and are dependent upon obtaining financing to pursue any extensive acquisitions and activities. For these reasons, our auditors stated in their report on our audited financial statements that they have substantial doubt that we will be able to continue as a going concern without further financing.

Future Financings

We will continue to rely on equity sales of our Common Shares in order to continue to fund our business operations. Issuances of additional shares will result in dilution to existing stockholders. There is no assurance that we will achieve any additional sales of the equity securities or arrange for debt or other financing to fund our operations and other activities.

Off-Balance Sheet Arrangements

We have no significant off-balance sheet arrangements that have or are reasonably likely to have a current or future effect on our financial condition, changes in financial condition, revenues or expenses, results of operations, liquidity, capital expenditures or capital resources that are material to stockholders.

Critical Accounting Policies

Our financial statements and accompanying notes have been prepared in accordance with United States generally accepted accounting principles applied on a consistent basis. The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting periods.

We regularly evaluate the accounting policies and estimates that we use to prepare our financial statements. A complete summary of these policies is included in the notes to our financial statements. In general, management's estimates are based on historical experience, on information from third party professionals, and on various other assumptions that are believed to be reasonable under the facts and circumstances. Actual results could differ from those estimates made by management.

Recently Issued Accounting Pronouncements

The Company has implemented all new accounting pronouncements that are in effect. These pronouncements did not have any material impact on the financial statements unless otherwise disclosed, and the Company does not believe that there are any other new accounting pronouncements that have been issued that might have a material impact on its financial position or results of operations.

ITEM 3.

QUANTITATIVE AND QUALITATIVE DISCLOSURES ABOUT MARKET RISK

We are a smaller reporting company as defined by Rule 12b-2 of the Securities Exchange Act of 1934 and are not required to provide the information under this item.

ITEM 4.

CONTROLS AND PROCEDURES

Evaluation of Disclosure Controls and Procedures

Disclosure controls and procedures are controls and procedures that are designed to ensure that information required to be disclosed in our reports filed under the Exchange Act is recorded, processed, summarized and reported, within the time periods specified in the SEC's rules and forms. Disclosure controls and procedures include, without limitation, controls and procedures designed to ensure that information required to be disclosed by our company in the reports that it files or submits under the Exchange Act is accumulated and communicated to our management, including its principal executive and principal financial officers, or persons performing similar functions, as appropriate to allow timely decisions regarding required disclosure. Our management carried out an evaluation under the supervision and with the participation of our Principal Executive Officer and Principal Financial Officer, of the effectiveness of the design and operation of our disclosure controls and procedures pursuant to Rules 13a-15(e) and 15d-15(e) under the Securities Exchange Act of 1934 ("Exchange Act"). Based upon that evaluation, our Principal Executive Officer and Principal Financial Officer have concluded that our disclosure controls and procedures were not effective as of July 31, 2013, due to the material weaknesses resulting from the Board of Directors not currently having any independent members and no director qualifies as an audit committee financial expert as defined in Item

407(d)(5)(ii) of Regulation S-K, and controls were not designed and in place to ensure that all disclosures required were originally addressed in our financial statements. Please refer to our Annual Report on Form 10-K as filed with the SEC on August 8, 2013, for a complete discussion relating to the foregoing evaluation of Disclosures and Procedures.

Changes in Internal Control over Financial Reporting

Our management has also evaluated our internal control over financial reporting, and there have been no significant changes in our internal controls or in other factors that could significantly affect those controls subsequent to the date of our last evaluation.

The Company is not required by current SEC rules to include, and does not include, an auditor's attestation report. The Company's registered public accounting firm has not attested to Management's reports on the Company's internal control over financial reporting.

PART II - OTHER INFORMATION

ITEM 1.

LEGAL PROCEEDINGS.

We know of no material, existing or pending legal proceedings against our company, nor are we involved as a plaintiff in any material proceeding or pending litigation. There are no proceedings in which our director, officer or any affiliates, or any registered or beneficial shareholder, is an adverse party or has a material interest adverse to our interest.

ITEM 1A.

RISK FACTORS.

We are a smaller reporting company as defined by Rule 12b-2 of the Securities Exchange Act of 1934 and are not required to provide the information under this item.

ITEM 2.

UNREGISTERED SALES OF EQUITY SECURITIES AND USE OF PROCEEDS.

1.

Quarterly Issuances:

Other than as previously disclosed, we did not issue any unregistered securities during the quarter.

2.

Subsequent Issuances:

On August 28, 2013, the Company entered into a debt settlement agreement with President of the Company. The Company issued 3,000,000 common shares to settle accrued compensation owing of $30,000.

On August 28, 2013, the Company entered into a debt settlement agreement with Secretary and Treasurer of the Company. The Company issued 1,800,000 common shares to settle accrued compensation owing of $18,000.

ITEM 3.

DEFAULTS UPON SENIOR SECURITIES.

None.

ITEM 4.

MINE SAFETY DISCLOSURES.

Not Applicable.

ITEM 5.

OTHER INFORMATION.

On August 19, 2013, the Company entered into a Revenue Sharing Agreement (Revenue Sharing Agreement) with Rangemore Film Productions Corp (Rangemore) pursuant to which Rangemore shall have the right to purchase up to ten percent (10%) of the net revenue generated by each of the ten episodes of the Company s MMA Animals TM cartoon series. Pursuant to the Revenue Sharing Agreement, for each one percentage of the net revenue, Rangemore will pay the Company two thousand five hundred US dollars ($2,500) and issue ten million (10,000,000) free-trading shares of Rangemore s common stock. A true and correct copy of the Revenue Sharing Agreement is attached hereto and is incorporated herein by reference.

ITEM 6.

EXHIBITS

Exhibit Number	**Description of Exhibit**	**Filing**
3.01	Articles of Incorporation	Filed with the SEC on June 11, 2010 as part of our Registration Statement on Form S-1.
3.02	Bylaws	Filed with the SEC on June 11, 2010 as part of our Registration Statement on Form S-1.
4.01	2012 Equity Incentive Plan	Filed with the SEC on November 9, 2012 as part of our Registration Statement on Form S-8.
10.01	Share Exchange Agreement between the Company and Appiphany Technologies Corp. dated May 1, 2010	Filed with the SEC on June 11, 2010 as part of our Registration Statement on Form S-1.
10.02	Contract license Agreement between Appiphany Technologies Corp. and Apple, Inc. dated September 25, 2009	Filed with the SEC on June 11, 2010 as part of our Registration Statement on Form S-1.
10.03	Promissory Note between the Company and Scott Osborne dated July 22, 2010	Filed with the SEC on November 4, 2010 as part of our Amended Registration Statement on Form S-1/A.
10.04	Promissory Note between the Company and Fraser Tolmie dated October 28, 2010	Filed with the SEC on November 4, 2010 as part of our Amended Registration Statement on Form S-1/A.
10.05	Promissory Note between the Company and Darren Wright dated October 28, 2010	Filed with the SEC on November 4, 2010 as part of our Amended Registration Statement on Form S-1/A.
10.06	Promissory Note between the Company and Joshua Kostyniuk dated October 28, 2010	Filed with the SEC on November 4, 2010 as part of our Amended Registration Statement on Form S-1/A.
10.07	Consulting Agreement between the Company and Voltaire Gomez dated September 23, 2010	Filed with the SEC on November 4, 2010 as part of our Amended Registration Statement on Form S-1/A.
10.08	Consulting Agreement between the Company and Garth Roy dated January 16, 2012	Filed with the SEC on January 18, 2012 as part of our Current Report on Form 8-K.
10.09	Consulting Agreement between the Company and Brian D. Jones dated November 9, 2012	Filed with the SEC on November 19, 2012 as part of our Current Report on Form 8-K.
10.10	Consulting Agreement between the Company and Jon Trump dated November 27, 2012	Filed with the SEC on November 29, 2012 as part of our Current Report on Form 8-K.
10.11	Consulting Agreement between the Company and Jon Trump dated March 1, 2013	Filed with the SEC on March 5, 2013 as part of our Current Report on Form 8-K.
10.12		Filed herewith.

	Revenue Sharing Agreement between the Company and Rangemore Film Productions Corp. dated August 19, 2013	
16.01	Letter from M&K CPAS, PLLC dated September 19, 2011	Filed with the SEC on September 19, 2011 as part of our Current Report on Form 8-K.
21.01	List of Subsidiaries	Filed with the SEC on November 4, 2010 as part of our Amended Registration Statement on Form S-1/A.
31.01	Certification of Principal Executive Officer Pursuant to Rule 13a-14	Filed herewith.
31.02	Certification of Principal Financial Officer Pursuant to Rule 13a-14	Filed herewith.
32.01	CEO and CFO Certification Pursuant to Section 906 of the Sarbanes-Oxley Act	Filed herewith.
101.INS*	XBRL Instance Document	Filed herewith.
101.SCH*	XBRL Taxonomy Extension Schema Document	Filed herewith.
101.CAL*	XBRL Taxonomy Extension Calculation Linkbase Document	Filed herewith.
101.LAB*	XBRL Taxonomy Extension Labels Linkbase Document	Filed herewith.
101.PRE*	XBRL Taxonomy Extension Presentation Linkbase Document	Filed herewith.
101.DEF*	XBRL Taxonomy Extension Definition Linkbase Document	Filed herewith.

*Pursuant to Regulation S-T, this interactive data file is deemed not filed or part of a registration statement or prospectus for purposes of Sections 11 or 12 of the Securities Act of 1933, is deemed not filed for purposes of Section 18 of the Securities Exchange Act of 1934, and otherwise is not subject to liability under these sections.

SIGNATURES

In accordance with Section 13 or 15(d) of the Exchange Act, the registrant caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

APPIPHANY TECHNOLOGIES HOLDINGS CORP.

Dated: September 17, 2013

/s/ *Jesse Keller*
By: Jesse Keller
Its: President & CEO

In accordance with the Exchange Act, this report has been signed below by the following persons on behalf of the Company and in the capacities and on the dates indicated.

Dated: September 17, 2013

/s/ *Jesse Keller*
By: Jesse Keller

Its: Director