SMART ENERGY SOLUTIONS, INC.

ANNUAL REPORT

FOR THE

YEARS-ENDED DECEMBER 31, 2014 AND 2013

1) Name of the issuer and its predecessors (if any)

In answering this item, please also provide any names used by predecessor entities in the past five years and the dates of the name changes.

The name of the issuer is: Smart Energy Solutions, Inc. (the "Company"). The Company was organized under the laws of the State of Utah under the name Atomic Giant.com, Inc. on February 10, 1999. In May 1999, the Company filed a registration statement on Form 10-SB/12g with the United States Securities and Exchange Commission (the "SEC") for the purpose of registering its shares of common stock under the Securities Exchange Act of 1934 (the "Exchange Act").

On March 20, 2000, the Company filed a Proxy Statement on Schedule DEF 14A for, among other purposes, approval of the change of the Company's name to "Datigen.com, Inc." On July 29, 2005, the Company filed a Proxy Statement on Schedule DEF 14A pursuant to which the Company redomiciled/changed its state of incorporation from Utah to Nevada by the merger of the Company with and into its wholly owned subsidiary, Smart Energy Solutions, Inc., a Nevada corporation. As a result of such merger, the Company's name was changed to Smart Energy Solutions, Inc. in order to better reflect the Company's business operations.

2) Address of the issuer's principal executive offices

Company Headquarters
Address 1: 40 Wall Street, 28th Floor
Address 2: Attn: Office of Richard Rubin
Address 3: New York, NY 10005
Phone: 212-400-7198 and 917-957-9092
Email: rrubin@parkavenuegroup.us
Website(s): None

IR Contact
Address 1: None

3) Security Information

Trading Symbol: SMGY
Exact title and class of securities outstanding: Common Stock
CUSIP: 83169V 203
Par or Stated Value: $0.00001
Total shares authorized: 500,000,000 as of: 3/31/15
Total shares outstanding: 624,783 as of: 3/31/15

Additional class of securities (if necessary):
Trading Symbol: N/A
Exact title and class of securities outstanding: Preferred Stock
CUSIP: N/A
Par or Stated Value: $0.00001
Total shares authorized: 1,000,000 as of: 3/31/15
Total shares outstanding: -0- as of: 3/31/15

Transfer Agent
Name: Manhattan Registrar and Transfer Company
Address 1: 57 Eastwood Road
Address 2: Miller Place, NY 13164
Address 3: Attn: John Ahearn
Phone: 877-645-8691
Is the Transfer Agent registered under the Exchange Act?* Yes: ☒ No: ☐

*To be included in the OTC Pink Current Information tier, the transfer agent must be registered under the Exchange Act.

List any restrictions on the transfer of security: None

Describe any trading suspension orders issued by the SEC in the past 12 months. None

List any stock split, stock dividend, recapitalization, merger, acquisition, spin-off, or reorganization either currently anticipated or that occurred within the past 12 months:

On December 9, 2014, the Company filed a Certificate of Amendment to the Company's Articles of Incorporation to: (i) decrease the authorized capital stock of the Company from1 billion shares consisting of 999 million shares of Common Stock and 1 million shares of Preferred Stock to 500 million shares of capital stock, par value $0.00001 per share, consisting of 495 million shares of Common Stock and 5 million shares of Preferred Stock; and (ii) to reverse the 937,174,095 outstanding shares of Common Stock by a ratio of 1 for 1500 (1:1500) to 624,783 shares of Common Stock, which corporate action was based upon the Joint Written Consent of the Majority Stockholders and Board of Directors of the Company.

4) Issuance History

List below any events, in chronological order, that resulted in changes in total shares outstanding by the issuer in the past two fiscal years and any interim period. The list shall include all offerings of equity securities, including debt convertible into equity securities, whether private or public, and all shares or any other securities or options to acquire such securities issued for services, describing (1) the securities, (2) the persons or entities to whom such securities were issued and (3) the services provided by such persons or entities. The list shall indicate:

On July 31, 2013, under the authority granted to Aharon Levinas by the Order of Consent, the Company filed Articles of Reinstatement with the State of Nevada, resulting in the Company to again be in "good standing" with the State of Nevada, following which Aharon Levinas and Tamir Levinas, the Company's sole officers and directors, implemented a series of corporate actions as follows:

(i) On May 1, 2013, Aharon Levinas, a New Jersey resident, subscribed for 125 million shares of Common Stock pursuant to Regulation D. These shares were issued on March 31, 2014.

(ii) On May 1, 2013, Aharon Levinas subscribed for an additional 400 million shares pursuant to Regulation D and on December 31, 2013, Tamir Levinas, a resident of the State of Israel, subscribed for 300 million shares pursuant to Regulation S. These shares were issued on March 6, 2014.

A. *The nature of each offering (e.g., Securities Act Rule 504, intrastate, etc.);* The above issuances were made in reliance upon the exemption provided under Regulation D with respect to Aharon Levinas and under Regulation S with respect to Tamir Levinas.

B. *The number of shares offered;* 825,000,000 shares pre-reverse stock split or 550,000 shares after implementation of the 1:1500 reverse split.

C. *The number of shares sold*; 825,000,000 shares.

D. *The price at which the shares were offered, and the amount actually paid to the issuer;* $0.00004 per share.

E. *The trading status of the shares;* Restricted shares offered pursuant to Regulation S and Regulation D promulgated by the SEC under the Securities Act of 1933, as amended (the " Act")

F. *Whether the certificates or other documents that evidence the shares contain a legend (1) stating that the shares have not been registered under the Securities Act and (2) setting forth or referring to the restrictions on transferability and sale of the shares under the Securities Act.* Yes

5) Financial Statements

Provide the financial statements described below for the most recent fiscal year end or quarter end to maintain qualification for the OTC Pink Current Information tier. For the initial disclosure statement (qualifying for Current Information for the first time) please provide reports for the two previous fiscal years and any interim periods.

A. Balance sheet;
B. Statement of income;
C. Statement of cash flows;
D. Financial notes; and
E. Audit letter, if audited

The financial statements requested pursuant to this item shall be prepared in accordance with US GAAP by persons with sufficient financial skills.

You may either (i) attach/append the financial statements to this disclosure statement or (ii) post such financial statements through the OTC Disclosure & News Service as a separate report using the appropriate report name for the applicable period end. ("Annual Report," "Quarterly Report" or "Interim Report").

If you choose to publish the financial reports separately as described in part (ii) above, you must state in the accompanying disclosure statement that such financial statements are incorporated by reference. You may reference the document(s) containing the required financial statements by indicating the document name, period end date, and the date that it was posted to otciq.com in the field below.

SMART ENERGY SOLUTIONS, INC.

FINANCIAL STATEMENTS

December 31, 2014 and 2013

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Statements of Cash Flows for the Year Ended December 31, 2014 and Period from Inception (July 1, 2013) to December 31, 2013

Notes to Financial Statements

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUTING FIRM

To the Board of Directors
of Smart Energy Solutions, Inc.

We have audited the accompanying balance sheets of Smart Energy Solutions, Inc. as of December 31, 2014 and 2013 and the related statements of operations, shareholders' deficit and cash flows for the year ended December 31, 2014 and the period from July 1, 2013 (inception) through December 31, 2013. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The Company was not required to have, nor were we engaged to perform, an audit of 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. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our 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 Smart Energy Solutions, Inc. as of December 31, 2014 and 2013, and the results of its operations and its cash flows for the periods described above in conformity with accounting principles generally accepted in the United States of America.

The accompanying financial statements have been prepared assuming that the Company will continue as a going concern. As discussed in Note 2 to the financial statements, the Company has an accumulated net loss of $33,353 and negative cash flow from operating activities of $22,504, which raises doubt about its ability to continue as a going concern. Management's plans concerning these matters are also described in Note 2. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

/s/ M&K CPAS, PLLC

Houston, TX

www.mkacpas.com

June 4, 2015

SMART ENERGY SOLUTIONS, INC.
BALANCE SHEETS

AS OF DECEMBER 31, 2014 AND DECEMBER 31, 2013

	December 31, 2014	December 31, 2013
ASSETS		
Current assets:		
Cash and cash equivalents	$ 6,540	$ 1,544
Total current assets	6,540	1,544
Total assets	$ 6,540	$ 1,544
LIABILITIES AND STOCKHOLDERS' EQUITY (DEFICIT)		
Current liabilities:		
Accounts payable and accrued liabilities	$ 10,643	$ 6,600
Total current liabilities	10,643	6,600
Total liabilities	$ 10,643	$ 6,600
Stockholders' equity (deficit)		
Common stock, par value $0.00001 per share, 495,000,000 common shares and 5,000,000 preferred shares authorized; 624,783 and 74,783 shares issued and outstanding at December 31, 2014 and 2013 respectively.	$ 6	$ -
Stock payable	-	1,750
Additional paid in capital	29,244	-
Accumulated deficit	(33,353)	(6,806)
Total stockholders' (deficit)	(4,103)	(5,056)
Total liabilities and stockholders' equity (deficit)	$ 6,540	$ 1,544

The accompanying notes are an integral part of these financial statements

SMART ENERGY SOLUTIONS, INC.

STATEMENTS OF OPERATIONS

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2014 AND THE PERIOD FROM INCEPTION (JULY 1, 2013) TO DECMEBER 31, 2013

	For the twelve months ended December 31, 2014	For the period from inception (July 1, 2013) to December 31, 2013
Revenues	$ -	$ -
Expenses:		
General and administrative	(26,581)	(6,806)
Total operating expenses	(26,581)	(6,806)
(Loss) from operations	(26,581)	(6,806)
Other income / (expense)	34	-
Other income (expense)	34	-
Provision for income taxes	-	-
Net (loss)	$ (26,547)	$ (6,806)
Net loss per common share	$ (0.05)	$ (0.09)
Weighted average number of common shares outstanding	521,130	74,783

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

SMART ENERGY SOLUTIONS, INC.

STATEMENTS OF STOCKHOLDERS' (DEFICIT)

FOR THE PERIOD FROM INCPETION (JULY 1, 2013) TO DECMEBER 31, 2014

	Common stock		Additional Paid In	Stock	Deficit Accumulated During the	
	Shares	Amount	Capital	Payable	Development	Totals
Balance, July 1, 2013	**74,783**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Common stock payable				**1,750**		
Net loss for the year ended December 31, 2013					**(6,806)**	**(6,806)**
Balance, December 31, 2013	**74,783**	**-**	**-**	**1,750**	**(6,806)**	**(5,056)**
Common stock issued for cash and payable	**550,000**		**29,250**	**(1,750)**		**27,500**
Net loss for the year ended December 31, 2014					**(26,547)**	**(26,547)**
Balance, December 31, 2014	**624,783**	**-**	**$29,250**	**$ -**	**$(33,353)**	**$ (4,103)**

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

SMART ENERGY SOLUTIONS, INC.
STATEMENTS OF CASH FLOWS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2014 and 2013

	For the twelve months ended December 31, 2014	For the period from inception (July 1, 2013) to December 31, 2013
Operating Activities:		
Net loss	$ (26,547)	$ (6,806)
Adjustments to reconcile net loss to net cash used in operating activities:		
Increase in accounts payable	4,043	6,600
Net Cash used in operating activities	(22,504)	(206)
Investing Activities:		
Purchase of property and equipment	-	-
Net Cash provided by (used in) investing activities	-	-
Financing Activities:		
Proceeds from sale of common stock	27,500	1,750
Net Cash provided by Financing activities	27,500	1,750
Net increase in cash	4,996	1,544
Cash and cash equivalents - beginning of period	$ 1,544	$ -
Cash and cash equivalents - end of period	$ 6,540	$ 1,544
Non cash transactions:		
Shares issued from stock payable	$ 1,750	$ -

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

FINANCIAL STATEMENTS

December 31, 2014 and 2013

SMART ENERGY SOLUTIONS, INC.
Notes to Financial Statements

NOTE 1 - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation and Organization

Smart Energy Solutions Inc. is a shell company. On June 7, 2013 an order was received from the Superior Court of the State of New Jersey dated (the "Consent Order Approving Settlement") the Court authorized and approved the sale, transfer and assignment of all of the Company's assets to Aharon Levinas, free and clear of any liens, claims or encumbrances and granting Mr. Levinas effective control of the Company.

Subsequently, the Bankruptcy Trustee transferred substantially all of the assets of the Registrant free and clear of all liens, claims and encumbrances, to Mr. Aharon Levinas personally.

Basis of Presentation:
We adopted "fresh-start" accounting as of July 1, 2013 in accordance with procedures specified by AICPA Statement of Position ("SOP") No. 90-7, "Financial Reporting by Entities in Reorganization under the Bankruptcy Code.

The Company was initially formed in 1999 as a Utah corporation under the name Datigen.com, Inc. On August 25, 2005, the Company changed its state of incorporation from Utah to Nevada by the merger of the Company with and into its wholly owned subsidiary, Smart Energy Solutions, Inc., a Nevada corporation. As a result of such merger, the Company's name was changed to Smart Energy Solutions, Inc. in order to better reflect the Company's business operations.

Until November 24, 2004, the Company had been involved in various activities, including development and marketing of various internet and internet related products and services, investment in trust deed notes secured by real property, and providing concrete cutting and finishing services to persons seeking to comply with certain provisions of the American Disability Act of 1991 that require the removal of "trips hazards" from public sidewalks and ramps. On November 24, 2004, a majority of the Company's outstanding common stock was purchased by Amir Uziel and six unaffiliated foreign individuals from certain of the Company's shareholders, including its then Chief Executive Officer, Joseph Ollivier.

Following such change in control, the Company ceased all of its prior business operations. From November 24, 2004 until March 23, 2005, the Company did not have any business operations.

On March 23, 2005, the Company acquired from Purisys, Inc., a New Jersey corporation, the intellectual property rights and certain other assets relating to a product known as the Battery Brain. The Battery Brain is a device that is attached to a motor vehicle battery for the purpose of protecting the vehicle from battery failure and theft. On such date, the Company, Purisys and Aharon Y. Levinas executed an Asset Purchase Agreement (the "Agreement") pursuant to which the Company purchased all the intellectual property relating to the Battery Brain product and the goodwill associated therewith and certain of the equipment relating to the product. The purchased assets did not include the inventory which existed as of March 23, 2005 or the molds for the Battery Brain (which were located in Italy and China), which were purchased by us for $66,487.

The consideration paid by the Company for the Battery Brain assets included (i) the issuance to Mr. Levinas, the sole shareholder of Purisys, of shares of our common stock representing twenty (20%) percent of the issued and outstanding shares of common stock, assuming new investments in the Company in the aggregate amount of $1,000,000, and (ii) a payment of $100,000. Pursuant to the Agreement, 10,421,750 shares of our common stock were issued to Mr. Levinas in August 2005. Pursuant to the Agreement, we agreed that if we raised $400,000 prior to June 23, 2005 we would issue to Mr. Levinas additional shares of our common stock in an amount equal to 20% of the issued and outstanding shares of the Company; and if less than $400,000 is raised, then such share amount shall be pro rated based on the actual amount invested. Since we successfully raised more than the $400,000 in a private placement of units of our securities we were not required to issue additional shares to Mr. Levinas. Pursuant to the Agreement, we also agreed to use our best efforts within the next two years to (a) consummate an equity raise of not less than $1,500,000 dollars at a post-money valuation of not less than $12,000,000; provided, that all equity raises within 120 days after March 23, 2005 which are based on a post-money valuation which is $10,500,000 or

greater, shall be counted toward the $1,500,000; or (b) generate revenue from the Battery Brain product in an aggregate amount of at least $2,000,000. If we failed to achieve either (a) or (b) at any time on or prior to March 23, 2007, then Mr. Levinas would be entitled to receive additional shares of common stock equal to 20% of the outstanding share capital on a fully-diluted basis (calculated as of said date). As further discussed below, by November 2005 we had raised an aggregate of $2,749,000 in a private placement of units of our securities; therefore, we achieved our obligation to consummate an equity raise of not less than $1,500,000 and Mr. Levinas is no longer entitled to receive the additional shares pursuant to the Agreement.

We agreed with Mr. Levinas to negotiate, in good faith, an agreement regarding the registration rights associated with the shares issued to Mr. Levinas pursuant to the Agreement, providing that Mr. Levinas is entitled to equal registration rights with our controlling shareholders, pro rata in accordance with their holdings, subject to a lock-up agreement, but have not executed a registration rights agreement with Mr. Levinas with respect to these shares as of the date of this report.

Pursuant to the terms of our March 23, 2005 asset purchase agreement with Purisys, Inc. and Mr. Levinas, our Board of Directors shall consist of five (5) members, and Mr. Levinas is entitled to appoint 40% of the directors. If for any reason we cease to manufacture, sell or otherwise cease to be involved in the Battery Brain product, then Mr. Levinas shall have the right to purchase the Battery Brain product from us; the price and other terms of such right shall be negotiated.

The only liabilities we assumed in the transaction are (i) the warranties and service of any Battery Brain products sold prior to the execution and delivery of the Agreement, (ii) any potential claims made by a person who alleges that he assisted in developing the Battery Brain product and (iii) any taxes incurred as a result of the Agreement.

Following the purchase of the Battery Brain assets, the Company focused on building a management team, establishing operations, and entering into contractual arrangements for the manufacture and distribution of Battery Brain products. The Company presently engages in the manufacturing, distribution, and sale of Battery Brain products.

In connection with the order of the Superior Court of the State of New Jersey dated June 7, 2013 (the "Consent Order Approving Settlement") the Court authorized and approved the sale, transfer and assignment of all of the Company's assets to Aharon Levinas personally, free and clear of any liens, claims or encumbrances and granting Mr. Levinas effective control of the Company.

The accompanying financial statements of the Company were prepared from the accounts of the Company under the accrual basis of accounting.

Cash and Cash Equivalents
For purposes of reporting within the statement of cash flows, the Company considers all cash on hand, cash accounts not subject to withdrawal restrictions or penalties, and all highly liquid debt instruments purchased with a maturity of three months or less to be cash and cash equivalents. As of December 31, 2014 and 2013, we had cash and cash equivalents of $6,540 and $1,544, respectively.

Revenue Recognition
The Company recognizes revenues as sales agreement are signed for contractually defined periods of time. The Company recognizes revenue ratably over the term of the contract in accordance with ASC 605 (1) when the price is fixed and determinable, (2) persuasive evidence of an arrangement exists, (3) delivery has occurred or services have been provided, and (4) collectability is assured.

Loss per Common Share
Basic loss per share is computed by dividing the net loss attributable to the common stockholders by the weighted average number of shares of common stock outstanding during the period. Fully diluted loss per share is computed similar to basic loss per share except that the denominator is increased to include the number of additional common shares that would have been outstanding if the potential common shares had been issued and if the additional common shares were dilutive.

Income Taxes
Income taxes are accounted for under the asset and liability method. Deferred tax assets and liabilities are determined based on temporary differences between the bases of certain assets and liabilities for income tax and financial reporting purposes. The deferred tax assets and liabilities are classified according to the financial statement classification of the assets and liabilities generating the differences.

The Company maintains a valuation allowance with respect to deferred tax assets. The Company establishes a valuation allowance based upon the potential likelihood of realizing the deferred tax asset and taking into consideration the Company's financial position and results of operations for the current period. Future realization of the deferred tax benefit depends on the existence of sufficient taxable income within the carryforward period under the Federal tax laws.

Changes in circumstances, such as the Company generating taxable income, could cause a change in judgment about the realizability of the related deferred tax asset. Any change in the valuation allowance will be included in income in the year of the change in estimate.

Fair Value of Financial Instruments
The Company estimates the fair value of financial instruments using the available market information and valuation methods. Considerable judgment is required in estimating fair value. Accordingly, the estimates of fair value may not be indicative of the amounts the Company could realize in a current market exchange. As of December 31, 2014 and 2013, the carrying value of accounts payable and accrued liabilities approximated fair value due to the short-term nature and maturity of these instruments.

Estimates
The financial statements are prepared on the basis of accounting principles generally accepted in the United States. The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities as of December 31, 2014 and 2013, and expenses for the year ended December 31, 2014,and the period from inception to December 31, 2013. Actual results could differ from those estimates made by management.

Fair Value Measurements
As defined in ASC 820-10, Fair Value Measurements and Disclosures ("ASC 820-10"), fair value is based on the price that would be received to sell an asset or pay to transfer a liability in an orderly transaction between market participants at the measurement date. In order to increase consistency and comparability in fair value measurements, ASC 820-10 establishes a fair value hierarchy that prioritizes observable and unobservable inputs used to measure fair value into three broad levels, which are described below:

Level 1: Quoted prices (unadjusted) in active markets that are accessible at the measurement date for assets or liabilities. The fair value hierarchy gives the highest priority to Level 1 inputs.

Level 2: Other inputs that are observable, directly or indirectly, such as quoted prices for similar assets and liabilities or market corroborated inputs.

Level 3: Unobservable inputs are used when little or no market data is available, which requires the Company to develop its own assumptions about how market participants would value the assets or liabilities. The fair value hierarchy gives the lowest priority to Level 3 inputs.
In determining fair value, the Company utilizes valuation techniques in its assessment that maximize the use of observable inputs and minimize the use of unobservable inputs.

Impact of Recently Issued Accounting Standards

In June 2014, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2014-12, Compensation – Stock Compensation (Topic 718): Accounting for Share-Based Payments When the Terms of an Award Provide That a Performance Target Could Be Achieved after the Requisite Service Period. The new guidance requires that share-based compensation that require a specific performance target to be achieved in order for employees to become eligible to vest in the awards and that could be achieved after an employee completes the requisite service period be treated as a performance condition. As such, the performance target should not be reflected in estimating the grant-date fair value of the award. Compensation costs should be recognized in the period in which it becomes probable that the performance target will be achieved and should represent the compensation cost attributable to the period(s) for which the requisite service has already been rendered. If the performance target becomes probable of being achieved before the end of the requisite service period, the remaining unrecognized compensation cost should be recognized prospectively over the remaining requisite service period. The total amount of compensation cost recognized during and after the requisite service period should reflect the number of awards that are expected to vest and should be adjusted to reflect those awards that ultimately vest. The requisite service period ends when the employee can cease rendering service and still be eligible to vest in the award if the performance target is achieved.

This new guidance is effective for fiscal years and interim periods within those years beginning after December 15, 2015. Early adoption is permitted. Entities may apply the amendments in this Update either (a) prospectively to all awards granted or modified after the effective date or (b) retrospectively to all awards with performance targets that are outstanding as of the beginning of the earliest annual period presented in the financial statements and to all new or modified awards thereafter. The adoption of ASU 2014-12 is not expected to have a material impact on our financial position or results of operations.

In June 2014, the FASB issued ASU No. 2014-10: Development Stage Entities (Topic 915): Elimination of Certain Financial Reporting Requirements, Including an Amendment to Variable Interest Entities Guidance in Topic 810, Consolidation , to improve financial reporting by reducing the cost and complexity associated with the incremental reporting requirements of development stage entities. The amendments in this update remove all incremental financial reporting requirements from U.S. GAAP for development stage entities, thereby improving financial reporting by eliminating the cost and complexity associated with providing that information. The amendments in this Update also eliminate an exception provided to development stage entities in Topic 810, Consolidation, for determining whether an entity is a variable interest entity on the basis of the amount of investment equity that is at risk. The amendments to eliminate that exception simplify U.S. GAAP by reducing avoidable complexity in existing accounting literature and improve the relevance of information provided to financial statement users by requiring the application of the same consolidation guidance by all reporting entities. The elimination of the exception may change the consolidation analysis, consolidation decision, and disclosure requirements for a reporting entity that has an interest in an entity in the development stage. The amendments related to the elimination of inception-to-date information and the other remaining disclosure requirements of Topic 915 should be applied retrospectively except for the clarification to Topic 275, which shall be applied prospectively. For public companies, those amendments are effective for annual reporting periods beginning after December 15, 2014, and interim periods therein. Early adoption is permitted. The company has elected early adoption of these amendments.

In July 2013, FASB issued ASU No. 2013-11, "Presentation of an Unrecognized Tax Benefit When a Net Operating Loss Carryforward, a Similar Tax Loss, or a Tax Credit Carryforward Exists." The provisions of ASU No. 2013-11 require an entity to present an unrecognized tax benefit, or portion thereof, in the statement of financial position as a reduction to a deferred tax asset for a net operating loss carryforward or a tax credit carryforward, with certain exceptions related to availability. ASU No. 2013-11 is effective for interim and annual reporting periods beginning after December 15, 2013. The adoption of ASU No. 2013-11 is not expected to have a material impact on the Company's Consolidated Financial Statements.

NOTE 2 - GOING CONCERN

The Registrant has no present operations. Management determined to direct its efforts and limited resources to pursue potential new business opportunities. The Registrant does not intend to limit itself to a particular industry and has not established any particular criteria upon which it shall consider and proceed with a business opportunity.

There is currently no active trading market in the Registrant's shares nor do we believe that any active trading market has existed for the last 3 years. There can be no assurance that there will be an active trading market for our securities following the Company again becoming current by filing this Annual Report with the OTC Markets. In the event that an active trading market commences, there can be no assurance as to the market price of our shares of common stock, whether any trading market will provide liquidity to investors, or whether any trading market will be sustained.

Management would have substantial flexibility in identifying and selecting a prospective new business opportunity. The Registrant is dependent on the judgment of its management in connection with this process. In evaluating a prospective business opportunity, we would consider, among other factors, the following:

- costs associated with pursuing a new business opportunity
- growth potential of the new business opportunity;
- experiences, skills and availability of additional personnel necessary to pursue a potential new business opportunity;
- necessary capital requirements;
- the competitive position of the new business opportunity;
- stage of business development;
- the market acceptance of the potential products and services;
- proprietary features and degree of intellectual property; and
- The regulatory environment that may be applicable to any prospective business opportunity.

The foregoing criteria are not intended to be exhaustive and there may be other criteria that management may deem

relevant. In connection with an evaluation of a prospective or potential business opportunity, management may be expected to conduct a due diligence review.
The time and costs required to pursue new business opportunities, which includes negotiating and documenting relevant agreements and preparing requisite documents for filing pursuant to applicable securities laws, cannot be ascertained with any degree of certainty.
Management intends to devote such time as it deems necessary to carry out the Registrant's affairs. The exact length of time required for the pursuit of any new potential business opportunities is uncertain. No assurance can be made that we will be successful in our efforts. We cannot project the amount of time that our management will actually devote to the Registrant's plan of operation.

The Registrant intends to conduct its activities so as to avoid being classified as an "Investment Company" under the Investment Company Act of 1940, and therefore avoid application of the costly and restrictive registration and other provisions of the Investment Company Act of 1940 and the regulations promulgated thereunder.

At present, the Registrant has no specific business plan or purpose. The Registrant's business plan is to seek new business opportunities or to engage in a merger or acquisition with an unidentified company. As a result, the Registrant is a blank check company and any offerings of the Registrant's securities need to comply with Rule 419 under the Act. The Registrant's common stock is a "penny stock," as defined in Rule 3a51-1 under the Exchange Act. The penny stock rules require a broker-dealer, prior to a transaction in penny stock not otherwise exempt from the rules, to deliver a standardized risk disclosure document that provides information about penny stocks and the nature and level of risks in the penny stock market. The broker-dealer also must provide the customer with current bid and offer quotations for the penny stock, the compensation of the broker-dealer and its sales person in the transaction, and monthly account statements showing the market value of each penny stock held in the customer's account. In addition, the penny stock rules require that the broker-dealer, not otherwise exempt from such rules, must make a special written determination that the penny stock is suitable for the purchaser and receive the purchaser's written agreement to the transaction. These disclosure rules have the effect of reducing the level of trading activity in the secondary market for a stock that becomes subject to the penny stock rules. So long as the common stock of the Registrant is subject to the penny stock rules, it may be more difficult to sell the Registrant's common stock.

The future of the Company is dependent upon Management success in its efforts and limited resources to pursue and effect a business combination.

These conditions raise substantial doubt about the Company's ability to continue as a going concern. These financial statements do not include any adjustments that might arise from this uncertainty.

NOTE 3 - “FRESH START” ACCOUNTING

On June 7, 2013, upon the application of Patrick J. Spina, Esq., the Court Appointed Receiver for Smart Energy Solutions, Inc. (the “Company”), a Consent Order Approving Settlement was filed with the Superior Court of New Jersey (the “Order”). Pursuant to the Order all assets together with effective control of the Company were transferred to Aharon Levinas. We adopted "freshstart" accounting as of July 1, 2013 in accordance with procedures specified by AICPA Statement of Position ("SOP") No. 90-7, "Financial Reporting by Entities in Reorganization under the Bankruptcy Code."

On May 23, 2013, Patrick J. Spina, Esq., the Trustee for the Company and Aharon Levinas, Inc. entered into a contract that was subject to Court approval, providing for the sale of all of the Company’s assets, free and clear of all liens, claims and encumbrances. On June 7, 2013, the Court granted a Consent Order approving the contract and finding that Aharon Levinas is a good faith purchaser.

In accordance with SOP No. 90-7, the reorganized value of the Company was allocated to the Company's assets based on procedures specified by SFAS No. 141, "Business Combinations". Each liability existing at the plan sale date, other than deferred taxes, was stated at the present value of the amounts to be paid at appropriate market rates. It was determined that the Company's reorganization value computed immediately before July 1, 20130 was $0. We adopted "fresh-start" accounting because holders of existing voting shares immediately before filing and confirmation of the sale received less than 50% of the voting shares of the emerging entity and its reorganization value is less than its post-petition liabilities and allowed claims.

NOTE 4 - CAPITAL STRUCTURE

On November 18, 2014 the Company decreased its capital stock from one billion shares to five hundred and one million shares of capital stock consisting of five hundred million shares of common stock and one million shares of preferred stock.

In addition, on November 18, 2014, the Company implemented a reverse split of the issued and outstanding shares of common stock on a one for one thousand and five hundred (1:1,500) basis.

On May 1, 2013, the Company entered into an agreement with the two founders of the Company to issue 550,000 shares of common stock in exchange for $29,250. During the period ended December 31, 2013, the Company received payments in the amount of $1,750 as partial payments of the agreement and were recorded as a stock payable as of that date and the shares were to be issued upon receipt of full payment of the remaining funds. During the year ended December 31, 2014, the Company received the remaining $27,500 and issued the 550,000 shares to the founders.

On December 31, 2014 there were approximately 168 holders of record of the Company's common stock, the Company has 624,783 shares of common stock authorized with $0.00001 par value. All common shares are entitled to one vote per share in all matters submitted to the shareholders. No preferred shares are issued and outstanding at December 31, 2014 and 2013.

Dividends

The Company has not declared or paid any cash dividends on its common stock nor does it anticipate paying any in the foreseeable future. Furthermore, the Company expects to retain any future earnings to finance its operations and expansion. The payment of cash dividends in the future will be at the discretion of its Board of Directors and will depend upon its earnings levels, capital requirements, any restrictive loan covenants and other factors the Board considers relevant.

Securities Authorized for Issuance under Equity Compensation Plans

None

NOTE 5 - CHANGE OF CONTROL

In July 2013 and as a result of the Court's entry of the Consent Order of Settlement, Mr. Aharon Levinas was appointed to the board of directors of the Company and to serve as its sole executive officer.

On November 16, 2014, Kfir Silberman acquired control in connection with a Private Securities Purchase Agreement dated November 16, 2014 between Mr. Silberman as purchaser and Aharon Levinas and his adult son, Tamir Levinas, as sellers. Mr. Silberman owns 554,281 shares of common stock, adjusted for the recently effective 1 for 1500 reverse split, representing 88.72% of the Issuer's outstanding shares of common stock.

NOTE 6 - RELATED PARTY TRANSACTIONS

On May 1, 2013, the Company entered into an agreement with the two founders of the Company to issue 550,000 shares of common stock in exchange for $29,250. During the period ended December 31, 2013, the Company received payments in the amount of $1,750 as partial payments of the agreement and were recorded as a stock payable as of that date and the shares were to be issued upon receipt of full payment of the remaining funds. During the year ended December 31, 2014, the Company received the remaining $27,500 and issued the 550,000 shares to the founders.

Note 7- SUBSEQUENT EVENTS

As defined in FASB ASC 855-10, "Subsequent Events", subsequent events are events or transactions that occur after the balance sheet date but before financial statements are issued or available to be issued.

The Company evaluated all events and transactions that occurred subsequent to the balance sheet date and prior to the date on which the financial statements contained in this report were issued, and the Company determined that no such events or transactions necessitated disclosure.

Information contained in a Financial Report is considered current until the due date for the subsequent Financial Report. To remain in the OTC Pink Current Information tier, a company must post its Annual Report within 90 days from its fiscal year-end date and Quarterly Reports within 45 days of its fiscal quarter-end date.

6) Describe the Issuer's Business, Products and Services

Describe the issuer's business so a potential investor can clearly understand the company. In answering this item, please include the following:

A. a description of the issuer's business operations;

At present, the Issuer is not conducting any business operations.

B. Date and State (or Jurisdiction) of Incorporation:

The Issuer was organized on February 10, 1999 under the laws of the State of Utah as Atomic Giant.com, Inc. On March 20, 2000, the Issuer filed a Proxy Statement on Schedule DEF 14A for, among other purposes, approval of the change of the Issuer's name to "Datigen.com, Inc. On July 29, 2005, the Issuer filed a Proxy Statement on Schedule DEF 14A pursuant to which the Issuer redomiciled/changed its state of incorporation from Utah to Nevada by the merger of the Issuer with and into its wholly owned subsidiary, Smart Energy Solutions, Inc., a Nevada corporation. As a result of such merger, the Issuer's name was changed to Smart Energy Solutions, Inc. in order to better reflect the Issuer's business operations.

C. the issuer's primary and secondary SIC Codes;

3829 but will be 6770.

D. the issuer's fiscal year end date;

December 31

E. principal products or services, and their markets;

N/A

7) Describe the Issuer's Facilities

The goal of this section is to provide a potential investor with a clear understanding of all assets, properties or facilities owned, used or leased by the issuer.

In responding to this item, please clearly describe the assets, properties or facilities of the issuer, give the location of the principal plants and other property of the issuer and describe the condition of the properties. If the issuer does not have complete ownership or control of the property (for example, if others also own the property or if there is a mortgage on the property), describe the limitations on the ownership.

If the issuer leases any assets, properties or facilities, clearly describe them as above and the terms of their leases.

The issuer does not, at present, have any property or facilities. The Issuer is provided use of the facilities by its counsel, Office of Richard Rubin, located at 40 Wall Street, 28th Floor, New York, NY 10005 for the nominal rate of $50 per month.

8) Officers, Directors, and Control Persons

The goal of this section is to provide an investor with a clear understanding of the identity of all the persons or entities that are involved in managing, controlling or advising the operations, business development and disclosure of the issuer, as well as the identity of any significant shareholders.

A. Names of Officers, Directors, and Control Persons. In responding to this item, please provide the names of each of the issuer's executive officers, directors, general partners and control persons (control persons are beneficial owners of more than five percent (5%) of any class of the issuer's equity securities), as of the date of this information statement.

Aharon Levinas, CEO and sole director. The issuer's sole control person is Kfir Silberman acquired control in connection with a Private Securities Purchase Agreement dated November 16, 2014 between Mr. Silberman as purchaser and Aharon Levinas and his adult son, Tamir Levinas, as sellers. Mr. Silberman owns 554,281 shares of common stock, adjusted for the recently effective 1 for 1500 reverse split, representing 88.72% of the Issuer's outstanding shares of common stock.

B. Legal/Disciplinary History. Please identify whether any of the foregoing persons have, in the last five years, been the subject of:

1. A conviction in a criminal proceeding or named as a defendant in a pending criminal proceeding (excluding traffic violations and other minor offenses);

   None

2. The entry of an order, judgment, or decree, not subsequently reversed, suspended or vacated, by a court of competent jurisdiction that permanently or temporarily enjoined, barred, suspended or otherwise limited such person's involvement in any type of business, securities, commodities, or banking activities;

   None

3. A finding or judgment by a court of competent jurisdiction (in a civil action), the Securities and Exchange Commission, the Commodity Futures Trading Commission, or a state securities regulator of a violation of federal or state securities or commodities law, which finding or judgment has not been reversed, suspended, or vacated; or

   None

4. The entry of an order by a self-regulatory organization that permanently or temporarily barred suspended or otherwise limited such person's involvement in any type of business or securities activities.

   None

C. Beneficial Shareholders. Provide a list of the name, address and shareholdings or the percentage of shares owned by all persons beneficially owning more than ten percent (10%) of any class of the issuer's equity securities. If any of the beneficial shareholders are corporate shareholders, provide the name and address of the person(s) owning or controlling such corporate shareholders and the resident agents of the corporate shareholders.

Kfir Silberman, 5 Marganit Street, Ramat Gan, Israel, is the owner of 554,281 shares representing 88.72% of the Issuer's outstanding shares of common stock after the implementation of the recent 1 for 1500 reverse stock split.

9) Third Party Providers

Please provide the name, address, telephone number, and email address of each of the following outside providers that advise your company on matters relating to operations, business development and disclosure:

Legal Counsel
Name: Richard Rubin, Esq.
Firm: Office of Richard Rubin
Address 1: 40 Wall Street
Address 2: 28th Floor, New York, NY 10005
Phone: 212-400-7198 and 917-957-9092
Email: rrubin@parkavenuegroup.us

Accountant or Auditor
Firm: M&K, CPAS, PLLC
Address 1: 4100 North Sam Houston Pkwy W,
Address 2: Houston, TX 77086
Phone: 832-242-9950

Investor Relations Consultant

Name: None

Other Advisor: Any other advisor(s) that assisted, advised, prepared or provided information with respect to this disclosure statement.
Name: None

10) Issuer Certification

The issuer shall include certifications by the chief executive officer and chief financial officer of the issuer (or any other persons with different titles, but having the same responsibilities).

The undersigned, Aharon Levinas, CEO, certify that:

1. I (we) have reviewed this annual report of Smart Energy Solutions, Inc.;

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

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

Dated: June 4, 2015

/s/: Aharon Levinas, CEO