

**SMART ENERGY SOLUTIONS, INC.**

**QUARTERLY REPORT**

**FOR THE**

**PERIOD ENDING SEPTEMBER 30, 2017**

**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: 19/10/17

Total shares outstanding: 624,783 as of: 19/10/17

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: 19/10/17

Total shares outstanding: -0- as of: 19/10/17

**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 from 1 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 former 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 otcq.com in the field below.

**SMART ENERGY SOLUTIONS, INC.**  
**FINANCIAL STATEMENTS**  
**September 30, 2017 and December 31, 2016**

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**SMART ENERGY SOLUTIONS, INC.**  
**BALANCE SHEETS**  
**AS OF SEPTEMBER 30, 2017 AND DECEMBER 31, 2016**

	September 30, 2017	December 31, 2016
<b><u>ASSETS</u></b>		
<b>Current assets:</b>		
Cash and cash equivalents	\$ -	\$ -
Total current assets	-	-
<b>Total assets</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>LIABILITIES AND STOCKHOLDERS' EQUITY (DEFICIT)</u></b>		
<b>Current liabilities:</b>		
Accounts payable and accrued liabilities	\$ 1,749	\$ 2,144
Total current liabilities	1,749	2,144
Notes payable	17,203	800
Total Long term liabilities	17,203	800
<b>Total liabilities</b>	<b>\$ 18,952</b>	<b>\$ 2,944</b>
<b>Stockholders' equity (deficit)</b>		
Common stock, par value \$0.00001 per share, 495,000,000 common shares authorized, 5,000,000 preferred shares authorized; 624,783 shares issued and outstanding at September 30, 2017 and December 31, 2016 respectively.		
	\$ 6	\$ 6
Additional paid in capital	34,244	34,244
Accumulated deficit	(53,202)	(37,194)
Total stockholders' (deficit)	(18,952)	(2,944)
<b>Total liabilities and stockholders' equity (deficit)</b>	<b>\$ -</b>	<b>\$ -</b>

The accompanying notes are an integral part of these financial statements

**SMART ENERGY SOLUTIONS, INC.**  
**STATEMENTS OF OPERATIONS**  
**FOR THE SIX AND THREE MONTHS ENDED SEPTEMBER 30, 2017 AND 2016**

	For the three months ended September 30, 2017	For the three months ended September 30, 2016	For the nine months ended September 30, 2017	For the nine months ended September 30, 2016
<b>Revenues</b>	\$ -	\$ -	\$ -	\$ -
<b>Expenses:</b>				
General and administrative	(5,075)	(450)	(15,472)	(2,601)
Total operating expenses	(5,075)	(450)	(15,472)	(2,601)
<b>(Loss) from operations</b>	(5,075)	(450)	(15,472)	(2,601)
Other income / (expense)	(344)	(11)	(581)	(43)
<b>Other income (expense)</b>	(344)	(11)	(581)	(43)
<b>Provision for income taxes</b>	-	-	-	-
<b>Net (loss)</b>	\$ (5,419)	\$ (461)	\$ (16,008)	\$ (2,644)
<b>Net loss per common share</b>	\$ (0.00)	\$ (0.00)	\$ (0.00)	\$ (0.01)
<b>Weighted average number of common shares outstanding</b>	624,783	624,783	624,783	624,783

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

**SMART ENERGY SOLUTIONS, INC.**  
**STATEMENTS OF CASH FLOWS**  
**FOR THE SIX MONTHS ENDED SEPTEMBER 30, 2017 and 2016**

	<u>For the six months ended September 30, 2017</u>	<u>For the six months ended September 30, 2016</u>
<b>Operating Activities:</b>		
Net loss	\$ (16,008)	\$ (1,744)
Adjustments to reconcile net loss to net cash used in operating activities:		
Increase (Decrease) in accounts payable	(976)	944
Increase (Decrease) in accrued liabilities	581	<u>-</u>
<b>Net Cash used in operating activities</b>	<u>(16,403)</u>	<u>(800)</u>
<b>Investing Activities:</b>		
Purchase of property and equipment	<u>-</u>	<u>-</u>
<b>Net Cash provided by (used in) investing activities</b>	<u>-</u>	<u>-</u>
<b>Financing Activities:</b>		
Loan	16,403	-
Proceeds from sale of common stock	<u>-</u>	<u>800</u>
<b>Net Cash provided by Financing activities</b>	<u>16,403</u>	<u>800</u>
<b>Net increase (Decrease) in cash</b>	-	-
<b>Cash and cash equivalents - beginning of period</b>	<u>\$ -</u>	<u>\$ -</u>
<b>Cash and cash equivalents - end of period</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
<b>Non cash transactions:</b>		
Shares issued from stock payable	\$ -	\$ -

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

## FINANCIAL STATEMENTS

September 30, 2017

### 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.

During November 2014 and March 2015 control was transferred to L.I.A. Pure Capital Ltd., Amir Uziel, Lavi Krasney and Attribute Ltd., each holding 137,500 shares representing 88% of the Issuer's outstanding shares of common stock.

### *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 September 30, 2017 and December 31, 2016, we had cash and cash equivalents of \$0 and \$0, 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 September 30, 2017 and December 31, 2016, 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 September 30, 2017 and December 31, 2016, and expenses for the six months ended September 30, 2017. 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 August, 2016, the FASB issued ASU No. 2016-15, Statement of Cash Flows (Topic 230): Classification of Certain Cash Receipts and Cash Payments. The amendment in this ASU defers the effective date of ASU No. 2014-09 for all entities for one year. Public business entities should apply the guidance in ASU 2016-15 to annual reporting periods beginning on December 15, 2017. For all other entities, the guidance in ASU 2016-15 should be applied to annual reporting periods beginning December 15, 2018 and interim periods within fiscal years beginning after December 15, 2019. Earlier application is permitted including interim reporting periods.

In September, 2015, the FASB issued ASU No. 2015-16, Business Combinations (Topic 805) ("ASU 2015-16").

Topic 805 requires that an acquirer retrospectively adjust provisional amounts recognized in a business combination, during the measurement period. To simplify the accounting for adjustments made to provisional amounts, the amendments in the Update require that the acquirer recognize adjustments to provisional amounts that are identified during the measurement period in the reporting period in which the adjustment amount is determined. The acquirer is required to also record, in the same period's financial statements, the effect on earnings of changes in depreciation, amortization, or other income effects, if any, as a result of the change to the provisional amounts, calculated as if the accounting had been completed at the acquisition date. In addition an entity is required to present separately on the face of the income statement or disclose in the notes to the financial statements the portion of the amount recorded in current-period earnings by line item that would have been recorded in previous reporting periods if the adjustment to the provisional amounts had been recognized as of the acquisition date. ASU 2015-16 is effective for fiscal years beginning December 15, 2015. The adoption of ASU 2015-016 is not expected to have a material effect on the Company's consolidated financial statements.

In August, 2015, the FASB issued ASU No. 2015-14, Revenue from Contracts with Customers (Topic 606): Deferral of the Effective Date ("ASU 2015-14"). The amendment in this ASU defers the effective date of ASU No. 2014-09 for all entities for one year. Public business entities, certain not-for-profit entities, and certain employee benefit plans should apply the guidance in ASU 2014-09 to annual reporting periods beginning December 15, 2017, including interim reporting periods within that reporting period. Earlier application is permitted only as of annual reporting periods beginning after September 30, 2017, including interim reporting periods with that reporting period.

In April 2015, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") No. 2015-03, Interest-Imputation of Interest (Subtopic 835-30) ("ASU 2015-03"), which changes the presentation of debt issuance costs in financial statements. ASU 2015-03 requires an entity to present such costs in the balance sheet as a direct deduction from the related debt liability rather than as an asset. Amortization of the costs will continue to be reported as interest expense. It is effective for annual reporting periods beginning after December 15, 2016. Early adoption is permitted. The new guidance will be applied retrospectively to each prior period presented. The Company is currently in the process of evaluating the impact of adoption of ASU 2015-03 on its balance sheets.

## 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, 2013 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 May 12, 2015 a shareholder loaned the company the sum of \$5,000 to settle a vendor debt. The shareholder has subsequently forgiven the debt resulting from this payment and has confirmed he is owed no principal or interest as of September 30, 2017 and December 31, 2016. As of September 30, 2017, the amount paid by the shareholder to the

vendor was forgiven, as the shareholder is a related party the forgiven debt resulted in an increase to additional paid in capital

On September 30, 2017 and December 31, 2016 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 September 30, 2017 and December 31, 2016.

#### 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.

L.I.A. Pure Capital Ltd. and Amir Uziel acquired 412,500 and 137,500 shares, respectively, thereby acquiring control in connection with a Private Securities Purchase Agreements dated November 18, 2014 and March 27, 2015, respectively, between L.I.A. Pure Capital Ltd. and Amir Uziel as purchasers, and Aharon Levinas and his adult son, Tamir Levinas, as sellers for 550,000 shares of common stock, adjusted for the recently effective 1 for 1500 reverse split, representing 88% of the Issuer's outstanding shares of common stock.

Subsequently during March 2015 L.I.A. Pure Capital Ltd. sold a total of 275,000 shares to Mr. Lavi Krasney and Mr. Attribute Ltd. in equal parts.

As a result as the issuer's control persons are L.I.A. Pure Capital Ltd., Amir Uziel, Lavi Krasney and Attribute Ltd., each holding 137,500 shares. In aggregate the control persons hold 550,000 shares of common stock, adjusted for the recently effective 1 for 1500 reverse split, representing 88% of the Issuer's outstanding shares of common stock.

### NOTE 6 - RELATED PARTY TRANSACTIONS

On May 12, 2015 a shareholder loaned the company the sum of \$5,000 to settle a vendor debt. The shareholder has subsequently forgiven the debt resulting from this payment and has confirmed he is owed no principal or interest as of September 30, 2017 and December 31, 2016. As of September 30, 2017 the amount paid by the shareholder to the vendor was forgiven, as the shareholder is a related party the forgiven debt resulted in an increase to additional paid in capital

On January 18, 2017, a loan was provided to the company by Pure Capital Ltd., a related party, for the amounts of \$2,500, the loan bears an interest rate of 8% and has no maturity date.

On January 25, 2017, a loan was provided to the company by Attribute Ltd., a related party, for the amounts of \$2,377, the loan bears an interest rate of 8% and has no maturity date.

On May 4<sup>th</sup>, 2017, a loan was provided to the company by Pure Attribute Ltd., a related party, for the amounts of \$2,551, the loan bears an interest rate of 8% and has no maturity date.

On May 5<sup>th</sup>, 2017 a loan was provided to the company by Amir Uziel, a related party, for the amount of \$850, the loan bears an interest rate of 8% and has no maturity date.

On June 20<sup>th</sup>, 2017 a loan was provided to the company by Amir Uziel, a related party, for the amount of \$3,500, the loan bears

an interest rate of 8% and has no maturity date.

On July 13th, 2017 a loan was provided to the company by Amir Uziel, a related party, for the amount of \$4,049, the loan bears an interest rate of 8% and has no maturity date.

On August 8<sup>th</sup>, 2017 a loan was provided to the company by Amir Uziel, a related party, for the amount of \$576, the loan bears an interest rate of 8% and has no maturity date.

#### NOTE 7 - NOTES PAYABLE

On May 1, 2016, a loan was provided to the company for the amount of \$800, the loan bears an interest rate of 8% and has no maturity date.

On January 18, 2017, a loan was provided to the company by Pure Capital Ltd., a related party, for the amounts of \$2,500, the loan bears an interest rate of 8% and has no maturity date.

On January 25, 2017, a loan was provided to the company by Attribute Ltd., a related party, for the amounts of \$2,377, the loan bears an interest rate of 8% and has no maturity date.

On May 4th, 2017, a loan was provided to the company by Pure Attribute Ltd., a related party, for the amounts of \$2,551, the loan bears an interest rate of 8% and has no maturity date.

On May 5th, 2017 a loan was provided to the company by Amir Uziel, a related party, for the amount of \$850, the loan bears an interest rate of 8% and has no maturity date.

On June 20th, 2017 a loan was provided to the company by Amir Uziel, a related party, for the amount of \$3,500, the loan bears an interest rate of 8% and has no maturity date.

On July 13th, 2017 a loan was provided to the company by Amir Uziel, a related party, for the amount of \$4,049, the loan bears an interest rate of 8% and has no maturity date.

On August 8th, 2017 a loan was provided to the company by Amir Uziel, a related party, for the amount of \$576, the loan bears an interest rate of 8% and has no maturity date.

#### Note 8 - 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.

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.

Liron Carmel, CEO and sole director.

L.I.A. Pure Capital Ltd. and Amir Uziel acquired 412,500 and 137,500 shares, respectively, thereby acquiring control in connection with a Private Securities Purchase Agreements dated November 18, 2014 and March 27, 2015, respectively, between L.I.A. Pure Capital Ltd. and Amir Uziel as purchasers, and Aharon Levinas and his adult son, Tamir Levinas, as sellers for 550,000 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.

Subsequently during March 2015 L.I.A. Pure Capital Ltd. sold a total of 275,000 shares to Mr. Lavi Krasney and Attribute Ltd. in equal parts.

As of September 30, 2017 the issuer's control persons are L.I.A. Pure Capital Ltd., Amir Uziel, Lavi Krasney and Attribute Ltd., each holding 137,500 shares. In aggregate the control persons hold 550,000 shares of common stock, adjusted for the recently effective 1 for 1500 reverse split, representing 88% 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.

On November 18, 2014 L.I.A. Pure Capital Ltd. acquired 412,500 and from Aharon Levinas and his adult son, Tamir Levinas, subsequently on March 27, 2015 Amir Uziel acquired 137,500 shares from Aharon Levinas and his adult son, Tamir Levinas, and L.I.A. Pure Capital Ltd. sold a total of 275,000 shares to Mr. Lavi Krasney and Attribute Ltd. in equal parts. These share purchase agreement have not been recorded yet with the transfer agents and thus the shares were not transferred from sellers to buyers as of December 31, 2015 and as of the date of this report. Effectively thus the ownership is as follows:

L.I.A. Pure Capital Ltd., 5 Marganit Street, Ramat Gan, Israel, is the owner of 137,500 shares representing 22% of the Issuer's outstanding shares of common stock after the implementation of the recent 1 for 1500 reverse stock split.

Lavi Krasney 33 Jabotinski street, suite 737, Ramat –Gan, Israel is the owner of 137,500 shares representing 22% of the Issuer's outstanding shares of common stock after the implementation of the recent 1 for 1500 reverse stock split.

Amir Uziel 33 Jabotinski street, suite 1119, Ramat –Gan, Israel is the owner of 137,500 shares representing 22% of the Issuer's outstanding shares of common stock after the implementation of the recent 1 for 1500 reverse stock split.

Attribute Ltd. address 21 H'arba St, 8th floor Tel Aviv, is the owner of 137,500 shares representing 22% 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](mailto:rrubin@parkavenuegroup.us)

Accountant

Oded Gilboa, CPA

10 Hayetsira St.

Raanana, Israel

Phone: +972-9-8324844

Email: [Odedgilboa@outlook.com](mailto:Odedgilboa@outlook.com)

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, Liron Carmel, 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: October 19, 2017

*/s/: Liron Carmel, CEO*