Solar Integrated Roofing Corporation, Inc.

QUARTERLY REPORT
FOR THE PERIOD ENDED MAY 31, 2016
A NEVADA CORPORATION

ADDRESS OF PRINCIPAL EXECUTIVE OFFICES	TELEPHONE NUMBER	REPORT FORMAT
999 Rancheros Drive Suite B San Marcos, CA 92069	(760) 916-7444	OTC PINK BASIC DISCLOSURE GUIDELINES (v1.1 APRIL 25, 2013)

ALL INFORMATION CONTAINED HEREIN HAS BEEN PREPARED FROM THE BOOKS AND RECORDS OF SOLAR INTEGRATED ROOFING CORPORATION, INCORPORATED (THE “COMPANY”) IN ACCORDANCE WITH RULE 15C2-11 AND 10B-5 PROMULGATED UNDER THE SECURITIES EXCHANGE ACTOF 1934 AND RULE 144(C) (2) UNDER THE SECURITIES ACT.

DELIVERY OF THIS INFORMATION DOES NOT IMPLY THAT THE INFORMATION CONTAINED HEREIN IS CORRECT AS OF ANY TIME SUBSEQUENT TO THE DATE OF THIS REPORT.

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INFORMATION CONTAINTED IN THIS REPORT MAY CONTAIN FORWARD-LOOKING STATEMENTS, WHICH INVOLVE A NUMBER OF RISKS AND UNCERTAINTIES THAT COULD CAUSE OUT ACTUAL RESULTS TO DIFFER MATERIALLY FROM THOSE REFLECTED IN THE FORWARD LOOKING STATEMENTS. FORWARD-LOOKING STATEMENTS CAN BE IDENTIED BY USE OF WORDS “EXPECT”, “PROJECT”, “MIGHT”, “POTENTIAL”, AND SIMILAR TERMS. THE COMPANY CAUTIONS READERS THAT ANY FORWARD-LOOKING INFORMATION IS NOT A GUARANTEE OF FUTURE PERFORMANCE AND THAT ACTUALL RESULTS COULD DIFFER MATERIALLY FROM THOSE CONTAINED IN THE FORWARD-LOOKING INFORMATION. FORWARD-LOOKING STATEMENTS INVOLVE A NUMBER OF RISKS, UNCERTAINTIES OR OTHER FACTORS BEYOND THE COMPANY’S CONTROL. THESE FACTORS INCLUDE, BUT ARE NOT LIMITED TO OUR ABILITY TO IMPLEMENT OUR STATEGIT INITIATIVES, ECONOMIC, POLITICAL AND MARKET CONDITIONS AND PRICE FLUCTUATIONS, GOVERNMENT AND INDUSTRY REGULATION, U.S. AND GLOBAL COMPETITION AND OTHER FACTORS. THE COMPANY UNDERTAKE NO OBLIGATION TO UPDATE ANY FORWARD-LOOKING STATEMENT, WHETHER AS A RESULT OF NEW INFORMATION, FUTURE EVENTS OR OTHERWISE.

SOLAR INTEGRATED ROOFING CORPORATION

Formerly LANDSTAR DEVELOPMENT GROUP, INC

OTC Pink Basic Disclosure Guidelines

As of MAY 31, 2016

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

Sterling Oil and Gas Company, name changed on February 21, 2014 to Landstar Development Group, Inc. name changed to the current name on November 9, 2015 to SOLAR INTEGRATED ROOFING CORPORATION.

Address of the issuer's principal executive offices

Company Headquarters
999 Rancheros Drive   Suite B   San Marcos, CA 92069   (760) 916 7444
Website: www.solarintegratedroofingcorp.com

IR Contact
Michael J. Porter
Porter, LeVay & Rose, Inc.
(212) 564-4700
mike@plrinvest.com

2) Security Information

Trading symbol LSDC changed to SIRC effective 11/20/2015

	At 5/31/2016	At 05/31/2015
Class of Stock:	Common stock	Common Stock
Shares Authorized:	750,000,000	750,000,000
Shares Outstanding:	122,525,353	111,197,551
Public Float:	11,812,429	10,310,176
Shareholders of Record:	53	55
CUSIP Identifier:	51509w108	51509w108
Par Value:	.0001	.0001

Class of Stock:	Preferred Stock – Class A
Shares Authorized:	5,000,000
Shares Outstanding:	5,000,000
Public Float:	0
Shareholders of Record:	1
CUSIP Identifier:	N/A
Par Value:	.00001

Class of Stock:	Preferred Stock – Class B
Shares Authorized:	20,000,000
Shares Outstanding:	0
Public Float:	0
Shareholders of Record:	0
CUSIP Identifier:	N/A

Transfer Agent

Pacific Stock Transfer 6725 Via Austin Pkwy #300, Las Vegas, NV, 89119 Phone: (702) 361-3033
The Transfer Agent is registered under the Exchange Act and regulated by the SEC. There are no restrictions on the transfer of security.
There are no trading suspension orders issued by the SEC in the past 12 months. The board has approved a 30 -1 reverse stock split effective November 12, 2015.
Other than the reverse stock split of 30:1, there is no stock dividend, recapitalization, merger, acquisition, spin-off, or reorganization either currently anticipated or that occurred within the past 12 months:

4) **Issuance History**

On February 3, 2014, the Company issued 666,667 restricted shares of its Common stock to RGS Resources, LLC for consulting services at a cost of $0.005 per share.

On February 21, 2014, the Company issued 5,000,000 shares of its Preferred A voting stock to RSG Resources, LLC for consulting services at a cost of $0.00001 per share.

On April 21, 2014, the Company issued 100,000,000 restricted shares of its Common stock for 3 years of services, at a cost of $0.0022 per share, to the following: Shinsuke Nakashima, 20,000,000; Walter Luce, 30,000,000; Richard Melland, 20,000,000; 0 Sales, Inc., 30,000,000.

The board approved a 30 -1 reverse stock split effective November 12, 2015.
On November 12, 2015 these shareholders surrendered the following shares: Shinsuke Nakashima, 20,000,000; Walter Luce, 30,000,000; and O Sales, Inc., 30,000,000.

On November 18, 2015 the Company issued 150,000,000 restricted shares of its Common stock for services at a cost of $0.001per share, to the following: Richard Melland, 100,000,000; James C DiPrima, 50,000,000.

On December 29, 2015 Large Investment was issued 11,468,000 shares.

On February 11, 2016 Richard Melland surrendered 50,000,000 shares.

On February 11, 2016 David Massey was issued 10,000,000 restricted shares for the acquisition of Secure Roofing Solar Inc.

Part C

Business Information Item 8

The nature of the issuer's business.

The Company is in the development stage in accordance with FASB Accounting Standard Codification ("ASC") 915, Development Stage Entities. The Company has been in the development stage since inception and is now entered revenue-producing operations. Activities since its inception have primarily involved organization and development of the Company

B. Business of Issuer .Plan of Operations

For the fiscal year ending February 29, 2016, the Company's plan of operation is to evaluate acquisition candidates that are available to the Company and evaluate utilization of the Company's existing resources. The Company presently has acquired a roofing and solar installation firm in Southern California. Our ability to develop and attract other acquisitions in this industry depends upon our ability to raise additional capital through equity fundraising and/or borrowing. Depending upon available funds, we may execute our acquisition strategy. We cannot guarantee we will be successful in our business operations. Our business is subject to risks inherent in the establishment of a new business enterprise, including limited capital resources. Further, we have no assurance that future financing will be available to us on acceptable terms to enable us to develop the business of the Company. If financing is not available on satisfactory terms, we may be unable to continue, develop or expand our operations. Equity financing could result in additional dilution to existing shareholders.

On May 25, 2011. The Company filed a form 15 terminating its obligation to file 1934 Act reports. No reports were filed for 2011 management did not open an account with OTC markets to post the financial reports and disclosure statements.

For the first three months of 2016 the company had a net income of $76,058. For the first three months of 2015 the company had a net loss of $10,431 of which the balance of the expenses were administrative and professional fees.

The name of the company was changed to LANDSTAR DEVELOPMENT GROUP, INC on February 21, 2014. This is to reflect the new direction of the company with is real estate development. On November 9, 2015 the board approved a name change to SOLAR INTEGRATED ROOFING CORPORATION.

SIRC's business model allows for roofing clients to upgrade to solar panels as well as a new roof, and taking advantage of the tax credits and electricity generated, to do so at virtually no additional cost over the length of the project's financing. In addition, the firm offers more traditional roof-related services, such as gutter cleaning, so growth from cross-selling opportunities form a significant part of its organic growth prospects.

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

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

The Company is an integrated solar and roofing installation company specializing in commercial and residential properties with a focus on acquisitions of like companies to build a footprint nationally.

B. Date and State (or Jurisdiction) of Incorporation:
Nevada on May 1, 2007

C. the issuer's primary SIC Codes 1700

D. the issuer's fiscal year end
date; February 29

E. principal products or services, and their markets;
residential roofing and solar systems installation

7) Describe the Issuer's Facilities

The Company shares office space with a real estate development company at 65861 Pierson Ave. # D, Desert Hot Springs, CA, 92240. At this time the Company does not own any facilities.

8) Officers, Directors, and Control Persons

A. Names of Officers, Directors, and Control Persons.
David Massey, CEO and President as of March 2, 2016.
Richard Melland, Director, Secretary as of September 10, 2015
James C. DiPrima, CFO and Treasurer as of September 10, 2015.

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

A conviction in a criminal proceeding or named as a defendant in a pending criminal proceeding (excluding traffic violations and other minor offenses);
No

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;
No

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
No

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.
No

C. Beneficial Shareholders.

Richard Melland 65861 Pierson Blvd. #D Desert Hot Springs, CA 92240, 50,666,667 or 41.4% of outstanding common shares

James C. DiPrima 65861 Pierson Blvd. #D Desert Hot Springs, CA 92240, 50,000,000 or 40.8% of outstanding common shares

9) Third Party Providers

Legal Counsel
Name: The Bunker Law Group, LLC
Benjamin L. Bunker, Esq.
Email: benbunker@bunkerlawgroup.com

Accountant or Auditor
None

Investor Relations Consultant
Michael J. Porter
Porter, LeVay & Rose, Inc.
(212) 564-4700
mike@plrinvest.com

Other Advisor:
None

10) Issuer Certification

I, David Massey, CEO certify that:

I have reviewed this quarterly disclosure statement of **Solar Integrated Roofing Corp, Formerly Landstar Development Group, Inc.**

1-Based on my knowledge, this disclosure statement does not contain any untrue statements 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

2-Based on my knowledge, the financial statements, and other financial informant 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 and of, and for, the periods presented in this disclosure statement.
Date June 28, 2016.

"/s/ [David Massey] "

David Massey, CEO

10) Issuer Certification

I, James DiPrima CFO certify that:

I have reviewed this quarterly disclosure statement of **Solar Integrated Roofing Corp, Formerly Landstar Development Group, Inc.**

1-Based on my knowledge, this disclosure statement does not contain any untrue statements 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

2-Based on my knowledge, the financial statements, and other financial informant 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 and of, and for, the periods presented in this disclosure statement.
Date June 28, 2016.

“/s/ [James DiPrima] “

James DiPrima CFO

Solar Integrated Roofing Corp, Inc. Formerly Landstar Development Group, Inc.
CONSOLIDATED FINANCIAL STATEMENTS
May 31, 2016
(Unaudited)

Solar Integrated Roofing Corp, Inc. Formerly Landstar Development Group, Inc.

CONSOLIDATED BALANCE SHEETS
AS OF MAY 31, 2016 AND MAY 31, 2015
(UNAUDITED)

	2016	2015
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	$ 178,201	$ 468
Accounts Receivable	538,350	-
Prepaid expenses	1,135	-
TOTAL CURRENT ASSETS	717,686	468
FIXED ASSETS-NET	147.655	-
OTHER ASSETS		
Notes Receivable	9,300	-
Goodwill	9,354,519	-
Investment in Development projects	319,181	569,181
TOTAL OTHER ASSETS	9,683,000	569,181
TOTAL ASSETS	10,548,341	569,649
LIABILITIES		
CURRENT LIABILITIES		
Accounts Payable	614,698	
Notes Payable (Note 3)	923,640	403,468
TOTAL CURRENT LIABILITIES	1,538,338	403,468
LONG TERM LIABILITIES Note Payable	81,107	-
TOTAL LIABILITIES	1,619,445	403,468
STOCKHOLDERS' EQUITY (DEFICIT)		
Preferred A Stock $.00001 par value 5,000,000 Authorized, 5,000,000 issued at May 31,, 2016 and May 31, 2015	50	50
Common Stock, $.00001 par value 750,000,000 Authorized 122,525,353 and 111,197,551 Issued and Outstanding at May 31, 2016 and May 31, 2015 respectively	1,162	1,062
Additional paid-in-capital	2,543,446	2,543,864
Retained Earnings/deficit)	6,384,238	(2,378,795)
TOTAL STOCKHOLDERS' EQUITY (DEFICIT)	8,928,896	166,181
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY (DEFICIT)	10,548,341	569,649

See accompanying notes to financial statements

Solar Integrated Roofing Corp, Inc.   Formerly Landstar Development Group, Inc.

CONSOLIDATED STATEMENTS OF OPERATIONS
FOR THE 3 MONTHS ENDING MAY 31, 2016 AND MAY 31, 2015
(UNAUDITED)

	2016	2015
REVENUES:		
Sales	$ 2,082,939	$ -
TOTAL REVENUES	2,082,939	-
COST OF SALES		
Cost of Goods Sold	1,569,666	-
GROSS PROFIT	513,273	-
OPERATING EXPENSES:		
Personnel Costs	130,610	-
Professional Fees	20,841	4,450
Marketing expenses	56,828	3,250
General & administrative expenses	229,866	2,731
TOTAL OPERATING EXPENSES	438,145	10,431
Net operating income/(loss)	75,128	(10,431)
OTHER INCOME (EXPENSE)		
Finance and interest fees	(289)	-
Other income	1,219	
Net Income/(Loss)	76,058	(10,431)
Net income /(loss) per common share basic	.0006	(.00009)
Weighted average number of Common Stock	122,525,353	111,197,551

See accompanying notes to financial statements

Solar Integrated Roofing Corp, Inc. Formerly Landstar Development Group, Inc.

CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEAR ENDING May 31, 2016 AND May 31, 2015
(UNAUDITED)

		2016		2015
CASH FLOWS FROM OPERATING ACTIVITIES				
Net Income / (Loss)	$	76,058		(10,431)
Adjustments to reconcile net income to net cash provided By operating activities				
Common Stock issues for Services		-		-
Changes in operating assets and liabilities:				
Increase/ (decrease) in accounts payable		(30,518)		(16,346)
Increase/ (decrease) in accounts receivable		117,858		-
(Increase)/decrease in prepaid expenses		(1,135)		-
Increase/(decrease) in accrued salary		-		(10,000)
Increase/ (decrease) in accrued interest payable		-		(2,589)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		162,263		(39,366)
CASH FLOWS FROM INVESTING ACTIVITIES				
Investment in acquisition		217,833		-
Net cash provided (used) by investing activities		-		98,846
CASH FLOWS FROM FINANCING ACTIVITIES		(217,833)		98.846
Increase/(Decrease) in Notes Payable		162,103		(60,094)
NET CASH PROVIDED (USED) BY FINANCING ACTIVITIES		162,103		(60.064)
NET INCREASE (DECREASE) IN CASH		106,533		(614)
CASH AND EQUIVALENTS, BEGINNING OF PERIOD		71,668		1,082
CASH AND EQUIVALENTS, END OF PERIOD	$	178,201	$	468

See accompanying notes to financial statements

Solar Integrated Roofing Corp, Inc.   Formerly Landstar Development Group, Inc.
CONSOLIDATED STATEMENT OF STOCKHOLDERS' EQUITY/ (DEFICIT)
AS OF May 31, 2016

	PREFERRED SHARES	VALUE	COMMON STOCK SHARES	COMMON STOCK VALUE	ADDITIONAL PAID IN CAPITAL	ACCUMULATED EQUITY (DEFICIT)	TOTAL SHAREHOLDERS EQUITY (DEFICIT)
BALANCE FEBRUARY 28,2014			15,925,000	$159	$2,384,682	$(2,236,651)	$148,440
REVERSE SPLIT COMMON STOCK			(15,394,116)	($154)	$154		
ISSUANCE OF RESTRICTED SHARES FOR SERVICES			666,667	$7	($7)		
ISSUANCE OF RESTRICTED SHARES FOR CAPITAL			110,000,000	$1,050	249,085		249,885
ISSUANCE OF PREFERRED SHARES FOR COMPENSATION	5,000,000	50			(50)		
NET LOSS FEBRUARY 28, 2015						(244,962)	(244,962)
BALANCE FEBRUARY 28,2015	5,000,000	50	111,197,551	$1,062	$2,633,864	$(2,481,613)	153,363
PRIOR PERIOD ADJUSTMENT FOR EXPENSES					(90,000)	113,249	23,249
COMMON STOCK SURRENDERED			(80,000,000)	(800)			
REVERSE SPLIT COMMON STOCK			(30,648,198)	(314)		(50)	
ISSUANCE OF RESTRICTED SHARES FOR COMPENSATION			150,000,000	1,500			
ISSUANCE OF COMMON STOCK TO LARGE INVESTMENT			11,468,000	114			
COMMON STOCK SURRENDERED			(50,000,000)	(500)			
ISSUANCE OF COMMON STOCK FOR ACQUISITION			10,000,000	100	(418)	8,606,848	8.606.480
BALANCE FEBRUARY 29, 2016	5,000,000	$50	122,525,353	$1,162	$2,543,446	$6,285,667	8,830,325
PRIOR PEROD ADJUSTMENT						22,513	22,513
NET INCOME MAY 31 ,2016						76,058	76,058
BALANCE MAY 31, 2016	5,000,000	$50	122,525,353	$1,162	$2,543,446	$6,384,238	8,928,896

See accompanying notes to financial statements

Solar Integrated Roofing Corp, Inc.   Formerly Landstar Development Group, Inc.

NOTES TO THE FINANCIAL STATEMENTS

May 31, 2016 and May 31, 2015

(Unaudited)

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES

A. ORGANIZATION AND OPERATIONS

Landstar Development Group, Inc. (the "Company") was incorporated under the laws of the State of Nevada on May 1, 2007 as Sterling Oil & Gas Company. The name was changed on February 21, 2014. On November 9, 2015 the board approved a name change to SOLAR INTEGRATED ROOFING CORPORATION. The Company is an integrated solar and roofing installation company specializing in commercial and residential properties with a focus on acquisitions of like companies.

B. BASIS OF ACCOUNTING

The Company utilizes the accrual method of accounting, whereby revenue is recognized when earned and expenses when incurred. The financial statements have been prepared in accordance with generally accepted accounting principles for interim financial information. As such, the financial statements do not include all of the information and footnotes required by generally accepted accounting principles for complete financial statements. In the opinion of management, all adjustments considered necessary for a fair presentation have been included and these adjustments are of a normal recurring nature.

C. USE OF ESTIMATES

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 and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Actual results could differ from those estimates.

E. CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash on hand; cash in banks and any highly liquid investments with maturity of three months or less at the time of purchase. The Company maintains cash and cash equivalent balances at several financial institutions, which are insured by the Federal Deposit Insurance Corporation up to $250,000. As of May 31, 2016 and May 31, 2015 no amounts were in excess of the federally insured program.

F. COMPUTATION OF EARNINGS PER SHARE

Net income per share is computed by dividing the net income by the weighted average number of common shares outstanding during the period. Due to the net loss, the options and stock conversion of debt are not used in the calculation of earnings per share because the stock conversions and options are considered to be antidilutive.

G. INCOME TAXES

The Company accounts for income taxes under the asset and liability method. Deferred tax assets and liabilities are recognized for the future tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax basis and operating loss and tax credit carry forwards. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable

income in the years in which those temporary differences are expected to be recovered or settled. The effect on deferred tax assets and liabilities of a change in tax rates is recognized in income in the period that includes the enactment date.
The Company's management has reviewed the Company's tax positions and determined there were no outstanding, or retroactive tax positions with less than a 50% likelihood of being sustained upon examination by the taxing authorities, therefore the implementation of this standard has not had a material effect on the Company.

H. REVENUE RECOGNITION

Although the Company will derive revenue from several sources, the current revenue is provided from the current acquisition. The Company will recognize revenue once pervasive evidence that an agreement exists; the product or service has been rendered; the fee is fixed and determinable based on the completion of stated terms and conditions; and collection of the amount due is reasonably assured. The Company recognized $3,586,852 in revenues from May 1, 2007 (inception) through May 31, 2016.
The Company must meet all of the following four criteria in order to recognize revenue:

1. Persuasive evidence of arrangement exists
2. Delivery has occurred
3. The sales price is fixed or determinable
4. Collection is reasonably assured

I. FAIR VALUE MEASUREMENT

The Company determines the fair value of a financial instrument as the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced sale or liquidation. The carrying amounts reported in the balance sheet for cash, accounts receivable, inventory, accounts payable and accrued expenses, and loans payable approximate their fair market value based on the short-term maturity of these instruments.

Fair value measurements are determined based on the assumptions that market participants would use in pricing an asset or liability. US GAAP establishes a hierarchy for inputs used in measuring fair value that maximizes the use of observable inputs and minimizes the use of unobservable inputs by requiring that the most observable inputs be used when available. The established fair value hierarchy prioritizes the use of inputs used in valuation methodologies into the following three levels:

- □□Level 1: Quoted prices (unadjusted) for identical assets or liabilities in active markets. A quoted price in an active market provides the most reliable evidence of fair value and must be used to measure fair value whenever available.
- □□Level 2: Significant other observable inputs other than Level 1 prices such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data.
- □□Level 3: Significant unobservable inputs that reflect a reporting entity's own assumptions about the assumptions that market participants would use in pricing an asset or liability. For example, level 3 inputs would relate to forecasts of future earnings and cash flows used in a discounted future cash flows method.

J. GOODWILL

Under the new FASB regulations (*Statement of Financial Accounting Standards No. 141, Business Combinations*, and SFAS 142, *Goodwill and Other Intangible Assets*), companies obliged to report under US GAAP are required now to stop amortizing goodwill at the start of their fiscal year and perform instead a complex impairment test to check the value of their goodwill and intangibles against market value.

K. STOCK-BASED COMPENSATION

The Company measures and recognizes compensation expense for all share-based payment awards made to employees, consultants and directors including employee stock options based on estimated fair values. Stock-based compensation expense recognized for the years ended May 31, 2016 and May 31, 2015 was $0 and $0 respectively. Stock-based compensation expense recognized during the period is based on the value of the portion of share-based payment awards that vest during the period.

L. SALES AND ADVERTISING

The costs of sales and advertising are expensed as incurred. Sales and advertising expense was $56,828 and $3,250 for the three months ended May 31, 2016 and May 31, 2015, respectively.

M. NEW ACCOUNTING PRONOUNCEMENTS

The Company reviews new accounting standards as issued. No new standards had any material effect on these financial statements. The accounting pronouncements issued subsequent to the date of these financial statements that were considered significant by management were evaluated for the potential effect on these consolidated financial statements. Management does not believe any of the subsequent pronouncements will have a material effect on these consolidated financial statements as presented and does not anticipate the need for any future restatement of these consolidated financial statements because of the retro-active application of any accounting pronouncements issued subsequent May 31, 2016 through the date these financial statements were issued.

N. FIXED ASSETS

Fixed Assets are recorded at costs and consists of vehicles and office equipment. We compute depreciation using the straight-line method over the estimated useful lives of the assets. Expenditures for major betterments and additions are charged to the property accounts, while replacements, maintenance, and repairs that do not improve or extend the lives of the respective assets are charged to expense.

O. INTELLECTUAL PROPERTY

Intangible assets (intellectual property) are recorded at cost and are amortized over the estimated useful life of the asset. Management evaluates the fair market value to determine if the asset should be impaired at the end of each year.

P. IMPAIRMENT OF LONG-LIVED ASSETS

The Company tests long-lived assets or asset groups for recoverability when events or changes in circumstances indicate that their carrying amount November not be recoverable. Circumstances which could trigger a review include, but are not limited to: significant decreases in the market price of the asset; significant adverse changes in the business climate or legal factors; accumulation of costs significantly in excess of the amount originally expected for the acquisition or construction of the asset; current period cash flow or operating losses combined with a history of losses or a forecast of continuing losses associated with the use of the asset; and current expectation that the asset will more likely than not be sold or disposed significantly before the end of its estimated useful life. Recoverability is assessed based on the carrying amount of the asset and its fair value which is generally

determined based on the sum of the undiscounted cash flows expected to result from the use and the eventual disposal of the asset, as well as specific appraisal in certain instances.
An impairment loss is recognized when the carrying amount is not recoverable and exceeds fair value.

NOTE 2 - GOING CONCERN AND LIQUIDITY CONSIDERATIONS

The accompanying financial statements have been prepared assuming that the Company will continue as a going concern, which contemplates the realization of assets and the liquidation of liabilities in the normal course of business. At May 31, 2016, the Company had net income from operations, for the three months ended, of $76,058, an accumulated equity of $8,928,896 and negative working capital of $820,651.

The Company depends upon capital to be derived from future financing activities such as subsequent offerings of its common stock or debt financing in order to operate and grow the business. There can be no assurance that the Company will be successful in raising such capital. The key factors that are not within the Company's control and that may have a direct bearing on operating results include, but are not limited to, acceptance of the Company's business plan, the ability to raise capital in the future, the ability to expand its customer base, and the ability to hire key employees to provide services. There may be other risks and circumstances that management may be unable to predict.

The financial statements do not include any adjustments to reflect the possible future effects on the recoverability and classification of assets or the amounts and classification of liabilities that may result from the possible inability of the Company to continue as a going concern.

NOTE 3 –NOTES AND OTHER LOANS

On October 15, 2014 the company agreed to pay Large Investment $181,216 in the form of a note.
Beginning in 2014 the Company entered into a series of Notes. The following schedule are Notes at May 31, 2016 and May 31, 2015:

Description	**(Unaudited) May 31, 2016**	**(Unaudited) May 31, 2015**
Note dated October 14, 2014	$ 11,108	$ -
Notes with various dates	178,859	403,4681
Notes with various dates and varying interest rates	733,673	
Total notes and loans	$ 923,640	$ 486,811

None of the above loans are in default.

NOTE 4 –STOCKHOLDERS' EQUIY/ (DEFICIT)

AUTHORIZED SHARES & TYPES

The Company has authorized 5,000,000 shares of preferred A stock at a par value of $0.0001 at February 29, 2016.

The Company has authorized 20,000,000 shares of preferred B stock at a par value of $0.0001 at February 29, 2016.
The Company has authorized 750,000,000 shares of common stock at a par value of $0.0001 at February 29, 2016.

The Company relies on capital raised through loans, private placement memorandums to assist in the funding of operations.

NOTE 5 – INCOME TAXES

Deferred tax assets arising as a result of net operation loss carry forwards have been offset completely by a valuation allowance due to the uncertainty of their utilization in future periods.

Based on its evaluation, the Company has concluded that there are no significant uncertain tax positions requiring recognition in its financial statements. The Company's evaluation was performed for the tax years ended February 29, 2016 and February 29, 2015 for U.S. Federal Income Tax and for the State of Nevada.

The Company has net operating loss carry forwards in the amount of approximately $2,378,795 that will expire beginning in 2024. The deferred tax assets including the net operating loss carry forward tax benefit of $2,378,795 total $761,214 which is offset by a valuation allowance. The other deferred tax assets include accrued officer compensation, stock based compensation, and amortization.

The Company follows the provisions of uncertain tax positions. The Company recognized approximately no increase in the liability for unrecognized tax benefits.

The Company has no tax position at May 31, 2016 for which the ultimate deductibility is highly certain but for which there is uncertainty about the timing of such deductibility.

The Company recognizes interest accrued related to unrecognized tax benefits in interest expense and penalties in operating expenses. No such interest or penalties were recognized during the periods presented. The Company had no accruals for interest and penalties at May 31, 2016. The open tax years are from 2009 through 2015.

NOTE 6 – RELATED PARTY TRANSACTIONS

During the three months ended May 31, 2016 and May 31, 2015, there were no related party transactions.

NOTE 7 - SUBSEQUENT EVENTS

On June 22, 2016 the Company completed the acquisition of Jure Roofing & Solar Inc.