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Strategic Global Investments, Inc.
(f/k/a American Consolidated Laboratories, Inc.)
Balance Sheet
December 31,
(Unaudited)

	<u>2008</u>	<u>2007</u>
ASSETS		
CURRENT ASSETS		
Cash	\$ 0	\$ 0
Prepaid expenses	<u>0</u>	<u>0</u>
Total current assets	<u>0</u>	<u>0</u>
OTHER ASSETS		
Other assets	<u>0</u>	<u>0</u>
Total other assets	<u>0</u>	<u>0</u>
Total Assets	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>
LIABILITIES AND STOCKHOLDERS' EQUITY		
CURRENT LIABILITIES		
Accounts payable	\$ 0	\$ 0
Stockholder loans and accrued interest	0	0
Line of credit - third party and accrued interest	0	0
Note payable and accrued interest	<u>0</u>	<u>0</u>
Total current liabilities	<u>0</u>	<u>0</u>
Total Liabilities	<u>0</u>	<u>0</u>
STOCKHOLDERS' EQUITY		
Preferred stock, \$0.001 par value, 10,000,000 shares authorized, 4,897,429 issued and outstanding	4,897	4,897
Common stock, \$0.001 par value, authorized 1,000,000,000 shares; 32,088 and 32,017 issued and outstanding	32	32
Additional paid-in capital	15,177,977	15,160,136
Accumulated deficit	<u>(15,178,009)</u>	<u>(15,160,168)</u>
Total stockholders' equity	<u>0</u>	<u>0</u>
Total Liabilities and Stockholders' Equity	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

The accompanying notes are an integral part of the financial statements

Strategic Global Investments, Inc.
(f/k/a American Consolidated Laboratories, Inc.)
Statements of Operations
Year Ended December 31,
(Unaudited)

	<u>2008</u>	<u>2007</u>
REVENUES	\$ 0	\$ 0
OPERATING EXPENSES		
General and administrative	17,841	2,145
Professional fees	<u>0</u>	<u>2,080</u>
Net operating loss	<u>17,841</u>	<u>4,225</u>
Interest expense	<u>0</u>	<u>0</u>
Net loss	<u>\$ (17,841)</u>	<u>\$ (4,225)</u>
Basic net loss per share	<u>\$ (0.56)</u>	<u>\$ (0.13)</u>
Weighted average shares outstanding	<u>32,053</u>	<u>32,004</u>

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Strategic Global Investments, Inc.
(f/k/a American Consolidated Laboratories, Inc.)
Statement of Stockholders' Equity (Deficit)
(Unaudited)

	Number of Shares	Common Stock	Additional Paid-in Capital	Accumulated Deficit	Total Stockholders' Equity
BEGINNING BALANCE , January 1, 2007	32,000	\$ 32	\$15,155,911	\$ (15,155,943)	\$ 0
Shares issued for payment of expenses	17	0	4,225	0	4,225
Net loss	0	0	0	(4,225)	(4,225)
BALANCE , December 31, 2007	32,017	32	15,160,136	(15,160,168)	0
Shares issued for payment of expenses	71	0	17,841	0	17,841
Net loss	0	0	0	(17,841)	(17,841)
ENDING BALANCE , December 31, 2008	<u>32,088</u>	<u>\$ 32</u>	<u>\$15,177,977</u>	<u>\$ (15,178,009)</u>	<u>\$ 0</u>

The accompanying notes are an integral part of the financial statements

Strategic Global Investments, Inc.
(f/k/a American Consolidated Laboratories, Inc.)
Statements of Cash Flows
Year Ended December 31,
(Unaudited)

	<u>2008</u>	<u>2007</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Net loss	\$(17,841)	\$ (4,225)
Adjustments to reconcile net loss to net cash used by operating activities:		
Stock issued for services	0	0
Depreciation	0	0
Changes in operating assets and liabilities		
(Increase) decrease in prepaid expenses	0	0
Increase (decrease) in accounts payable & acc'd expenses	0	0
Increase (decrease) in accrued interest expense	<u>0</u>	<u>0</u>
Net cash provided (used) by operating activities	<u>(17,841)</u>	<u>(4,225)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of fixed assets	<u>0</u>	<u>0</u>
Net cash provided (used) by investing activities	<u>0</u>	<u>0</u>
CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds from issuance of common stock for payment expenses	17,841	4,225
Proceeds from stockholder loan payable	0	0
Payments on stockholder loans	0	0
Proceeds from third party notes payable	<u>0</u>	<u>0</u>
Net cash provided by financing activities	<u>17,841</u>	<u>4,225</u>
Net increase (decrease) in cash	<u>0</u>	<u>0</u>
CASH, beginning of period	<u>0</u>	<u>0</u>
CASH, end of period	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:		
Non-Cash Financing Activities:		
Common stock issued for reduction in notes payable and accrued interest	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

The accompanying notes are an integral part of the financial statements

Strategic Global Investments, Inc.
(f/k/a American Consolidated Laboratories, Inc.)
NOTES TO FINANCIAL STATEMENTS
(Unaudited)

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

- (a) **The Company** Strategic Global Investments, Inc. is a Delaware chartered corporation which conducts business from its headquarters in Carlsbad, CA. It was formed on December 11, 1985 as a Florida chartered corporation. On August 26, 2008, the Company was reincorporated under the laws of the State of Delaware.

The following summarize the more significant accounting and reporting policies and practices of the Company:

(b) **Use of estimates** The financial statements have been prepared in conformity with generally accepted accounting principles. In preparing the financial statements, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities as of the date of the statements of financial condition and revenues and expenses for the year then ended. Actual results may differ significantly from those estimates.

(c) **Start-up costs** Costs of start-up activities, including organization costs, are expensed as incurred, in accordance with Statement of Position (SOP) 98-5.

(d) **Stock compensation for services rendered** The Company may issue shares of common stock in exchange for services rendered. The costs of the services are valued according to generally accepted accounting principles and have been charged to operations.

(e) **Net income (loss) per share** Basic loss per share is computed by dividing the net income (loss) by the weighted average number of common shares outstanding during the period.

(f) **Property and equipment** All property and equipment are recorded at cost and depreciated over their estimated useful lives, using the straight-line method. Upon sale or retirement, the cost and related accumulated depreciation are eliminated from their respective accounts, and the resulting gain or loss is included in the results of operations. Repairs and maintenance charges, which do not increase the useful lives of the assets, are charged to operations as incurred.

NOTE 2 - GOING CONCERN

The accompanying financial statements have been prepared assuming that the Company will continue as a going concern. The Company's financial position and operating results raise substantial doubt about the Company's ability to continue as a going concern, as reflected by the net loss of \$15,178,009 accumulated through December 31, 2008. The ability of the Company to continue as a going concern is dependent upon commencing operations, developing sales and obtaining additional capital and financing. The financial statements do not include any adjustments that might be necessary if the Company is unable to continue as a going concern. The Company is currently seeking additional capital to allow it to begin its planned operations.

NOTE 3 - CASH AND CASH EQUIVALENTS

For purposes of the statement of cash flows, the Company considers all highly liquid investments with maturity of three months or less when purchased to be cash equivalents.

Strategic Global Investments, Inc.
(f/k/a American Consolidated Laboratories, Inc.)
NOTES TO FINANCIAL STATEMENTS

NOTE 4 – USE OF ESTIMATES

The financial statements have been prepared in conformity with accounting principles generally accepted in the United States. In preparing the financial statements, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities as of the date of the statements of financial condition and revenues and expenses for the year then ended. Actual results may differ significantly from those estimates.

NOTE 5 - STOCKHOLDER'S EQUITY

The Company has 10,000,000 shares of preferred stock, par value \$0.001 authorized. At December 31, 2008 and 2007, the Company had 4,897,429 shares issued and outstanding.

The Company has 1,000,000,000 shares of common stock authorized. At January 1, 2007, the Company had 32,000 shares issued and outstanding. During 2007, the Company issued 17 shares in exchange for the payment of \$4,225 in expenses incurred by the Company. During 2008, the Company issued 71 shares in exchange for the payment of \$17,841 in expenses incurred by the Company. At December 31, 2008, the Company had 32,088 shares issued and outstanding.

NOTE 6 - INCOME TAXES

Deferred income taxes (benefits) are provided for certain income and expenses which are recognized in different periods for tax and financial reporting purposes. The Company had net operating loss carry-forwards for income tax purposes of approximately \$15,178,009 expiring beginning December 31, 2010. Deferred tax assets are reduced by a valuation allowance if, in the opinion of management, it is more likely than not that some portion or all of the deferred tax assets will not be realized. Management's valuation procedures consider projected utilization of deferred tax assets prospectively over the next several years, and continually evaluate new circumstances surrounding the future realization of such assets. The difference between income taxes and the amount computed by applying the federal statutory tax rate to the loss before income taxes is due to an increase in the deferred tax asset valuation allowance. The valuation allowance at December 31, 2008, is 100%.

NOTE 7 - SUBSEQUENT EVENTS

A - Change of name - On May 17, 2010, the Company changed its name from American Consolidated Laboratories, Inc. to Strategic Global Investments, Inc.

B - Stockholder's Equity -

1- On May 17, 2010, the Company amended its capital structure as follows: Preferred stock from 5,000,000 shares, \$1.00 par value to 10,000,000 shares, \$0.001 par value; Common stock from 300,000,000 shares, \$0.05 par value to 1,000,000,000 shares, \$0.001 par value.

2 - On May 17, 2010, the Company authorized a 1-for-1,000 reverse split of the then issued and outstanding common stock.

3 - On May 10, 2010, the Company issued 100,000,000 pre- reverse split shares to effect a change of control.

4 - On June 1, 2010, the Company issued 55,000,000 shares to effect the acquisition of 99% of the issued and outstanding shares of Punta Perfecta S.A. de C.V, a Mexican corporation which owns certain real estate in Baja, Mexico.

5 - In June 2010, the Company issued 5,000,000 shares of common stock pursuant to a Rule 504 offering in New York.