

Alternative Reporting Standard: Pink® Basic Disclosure Guidelines

Federal securities laws, such as Rules 10b-5 and 15c2-11 of the Securities Exchange Act of 1934 (“Exchange Act”) as well as Rule 144 of the Securities Act of 1933 (“Securities Act”), and state Blue Sky laws, require issuers to provide *current information* to the public markets. With a view to facilitating compliance with these laws, OTC Markets Group has created these Pink Basic Disclosure Guidelines (“Guidelines”).¹ These Guidelines set forth the disclosure obligations that make up the “Alternative Reporting Standard” for Pink companies. These Guidelines have been designed to encompass the “Catch All” information required in Rule 15c2-11,² however they have not been reviewed by the U.S. Securities and Exchange Commission or any state securities regulator. We use information provided by companies under these Guidelines to designate the appropriate tier in the Pink Market: Current Information or Limited Information.³

These Guidelines may be amended from time to time, in the sole and absolute discretion of OTC Markets Group, with or without notice. The information provided by companies under these Guidelines is subject to our [Privacy Policy](#).

Pink Current Information Tier

Companies that make the information described below publicly available on a timely basis may qualify for the Current Information Tier.

Qualification Process:

1. **Subscribe to the OTC Disclosure & News Service:** by submitting an application through [Gateway](#). Allow OTC Markets 2-4 weeks of application processing time.
2. **Upload Initial Disclosure:** Upload the following documents through OTCIQ:
 - **All Quarterly Reports** for Current Fiscal Year – must include Disclosure Statement and Financial Reports listed below
 - **Annual Report** for Most Recently Completed Fiscal Year– must include Disclosure Statement and Financial Reports listed below
 - **Annual Report** for Prior Completed Fiscal Year – must include Financial Reports listed below
 - **Disclosure Statements:** Disclosure information pursuant to these Guidelines for the applicable period. (see the fillable form starting on Page 4).
 - **Financial Statements:** Financial reports must be prepared according to U.S. GAAP or International Financial Reporting Standards (IFRS) but are not required to be audited. Required financial statements include:
 - Audit Letter, if audited
 - Balance Sheet
 - Statement of Income
 - Statement of Cash Flows
 - Statement of Retained Earnings (Statement of Changes in Stockholders’ Equity)
 - Notes to Financial Statements

¹ This is not legal advice, and OTC Markets Group makes no assurance that compliance with our disclosure requirements will satisfy any legal requirements.

² Publication of information pursuant to these Guidelines does not guarantee or ensure that the Company will be designated as having “current information” or eligible for public quotations pursuant to Rule 15c2-11 or any other applicable regulation.

³ OTC Markets Group may require companies with securities designated as Caveat Emptor to make additional disclosures in order to qualify for the Pink Current Information tier.

3. **Attorney Letter** (only required if not providing audited financials): If financial statements are not audited by a PCAOB registered firm, companies must retain U.S. counsel to review their disclosure and provide a letter to OTC Markets Group with respect to adequate current information by providing the following:
 - Attorney Letter Agreement: The attorney must submit a signed Attorney Letter Agreement according to the [Attorney Letter Agreement Instructions](#). The attorney is required to submit an Attorney Letter Agreement for each company that engages the attorney for the purpose of providing this Letter.
 - Attorney Letter: After a qualified attorney reviews the Disclosure Statement, upload the “Attorney Letter With Respect to Current Information” in accordance with the [Attorney Letter Guidelines](#) through OTCIQ. Attorney Letters must reference all required reports as set forth in Section 2 above.
4. **Verified Profile**: The Company must verify the Company Profile through OTCIQ, including, but not limited to, a complete list of officers, directors, and service providers; outstanding shares; a business description; contact information; and the name of all company insiders. Company insiders are defined as the beneficial owner of more than 10% of the outstanding units or shares of any class of any equity security of the issuer.
5. **OTC Markets Group Processing of Disclosure**: Allow OTC Markets Group to process the posted documents (typically three to five business days) and provide any comments. Companies will only be evaluated for Current Information once all required documentation has been submitted. A new Attorney Letter is required upon amendment of any referenced report.
6. **Ongoing Disclosure Requirements**: To qualify for Current Information on an ongoing basis, companies must:
 - Upload reports through OTCIQ on the following schedule:
 - Quarterly Report within **45 days** of the quarter end
 - Annual Report within **90 days** of the fiscal year end
 - Attorney Letter within **120 days** of the fiscal year end
 - Maintain a Verified Profile. At least once every six months, review and verify the Company’s profile information through OTCIQ.

Pink Limited Information Tier

Companies that make the information described below publicly available through OTCIQ may qualify for the Limited Information Tier.

7. **Annual Financial Statements**: Companies must upload the below financial statements for a completed Fiscal Year within the past 16 months. Financial reports must be prepared according to U.S. GAAP or International Financial Reporting Standards (IFRS) but are not required to be audited.
 - Audit Letter, if audited
 - Balance Sheet
 - Statement of Income
 - Statement of Cash Flows
 - Statement of Retained Earnings (Statement of Changes in Stockholders’ Equity)
 - Notes to Financial Statements
8. **Verified Profile**: The Company must verify the Company Profile through OTCIQ, including, but not limited to, a complete list of officers, directors, and service providers; outstanding shares; a business description; contact information; and the name of all company insiders. Company insiders are defined as the beneficial owner of more than 10% of the outstanding units or shares of any class of any equity security of the issuer.
9. **Ongoing Disclosure Requirements**: To Qualify for Limited Information on an ongoing basis, companies must:
 - Upload reports through OTCIQ on the following schedule:
 - Annual Report (including the required financial statements outlined in Item 8) within 120 days of the fiscal year end

- Review and Verify the Company's profile information through OTCIQ at least once every 12 months.

Current Reporting of Material Corporate Events

In addition to the disclosure requirements above, companies are expected to release quickly to the public any news or information regarding corporate events that may be material to the issuer and its securities (including adverse information). Persons with knowledge of such events are considered to be in possession of material nonpublic information and may not buy or sell the issuer's securities until or unless such information is made public. If not included in the issuer's previous public disclosure documents or if any of the following events occur after the publication of such disclosure documents, the issuer shall publicly disclose such events by disseminating a news release **within four (4) business days** following their occurrence and posting such news release through an Integrated Newswire or OTCIQ.⁴

Material corporate events include:

- Entry into or termination of a material definitive agreement
- Completion of an acquisition or disposition of assets, including but not limited to merger transactions
- Creation of a direct financial obligation or an obligation under an off-balance sheet arrangement of an issuer
- Triggering events that accelerate or increase a direct financial obligation or an obligation under an off-balance sheet arrangement
- Costs associated with exit or disposal activities
- Material impairments
- Sales of equity securities
- Material modification to rights of security holders
- Changes in issuer's certifying accountant
- Non-reliance on previously issued financial statements or a related audit report or completed interim review
- Changes in control of issuer
- Departure of directors or principal officers; election of directors; appointment of principal officers
- Amendments to articles of incorporation or bylaws; change in fiscal year
- Amendments to the issuer's code of ethics, or waiver of a provision of the code of ethics
- Any changes to litigation the issuer may be involved in, or any new litigation surrounding the issuer
- Officer, director, or insider transactions in the issuer's securities
- Disclosure of investor relations, marketing, brand awareness, and stock promotion activities which might reasonably be expected to materially affect the market for its securities or otherwise deemed material by the issuer
- Changes to the company's shell status
- Other events the issuer determines to be material

⁴ "Integrated Newswire" shall mean a newswire service that is integrated with the OTC Disclosure & News Service and is included on OTC Markets Group's list of Integrated Newswires, as published on <https://www.otcm Markets.com/corporate-services/products/disclosure-and-news-service>

Disclosure Statement Pursuant to the Pink Basic Disclosure Guidelines

EVIO, Inc.

2654 W. Horizon Ridge Pkwy B5-208, Henderson, NV 89052

702-748-9944

www.evioinc.com

info@evioinc.com

7600- Services – Misc.

Quarterly Report

For the period ending December 31, 2022 (the “Reporting Period”)

Outstanding Shares

The number of shares outstanding of our Common Stock was:

18,283,526,298 as of December 31, 2022

16,604,225,982 as of September 30, 2022

Shell Status

Indicate by check mark whether the company is a shell company (as defined in Rule 405 of the Securities Act of 1933, Rule 12b-2 of the Exchange Act of 1934 and Rule 15c2-11 of the Exchange Act of 1934):

Yes: ☐ No: ☒

Indicate by check mark whether the company’s shell status has changed since the previous reporting period:

Yes: ☐ No: ☒

Change in Control

Indicate by check mark whether a Change in Control⁵ of the company has occurred over this reporting period:

Yes: ☐ No: ☒

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

⁵ “Change in Control” shall mean any events resulting in:

- (i) Any “person” (as such term is used in Sections 13(d) and 14(d) of the Exchange Act) becoming the “beneficial owner” (as defined in Rule 13d-3 of the Exchange Act), directly or indirectly, of securities of the Company representing fifty percent (50%) or more of the total voting power represented by the Company’s then outstanding voting securities;
- (ii) The consummation of the sale or disposition by the Company of all or substantially all of the Company’s assets;
- (iii) A change in the composition of the Board occurring within a two (2)-year period, as a result of which fewer than a majority of the directors are directors immediately prior to such change; or
- (iv) The consummation of a merger or consolidation of the Company with any other corporation, other than a merger or consolidation which would result in the voting securities of the Company outstanding immediately prior thereto continuing to represent (either by remaining outstanding or by being converted into voting securities of the surviving entity or its parent) at least fifty percent (50%) of the total voting power represented by the voting securities of the Company or such surviving entity or its parent outstanding immediately after such merger or consolidation.

In answering this item, provide the current name of the issuer any names used by predecessor entities, along with the dates of the name changes.

EVIO, Inc. was originally incorporated in the State of New York, December 12, 1977, under the name 3171 Holding Corporation. On February 22, 1979, the name was changed to Electronomic Industries Corp. On February 23, 1983, the name was changed to Quantech Electronics Corp. On September 18, 2014, the Company changed its name to Signal Bay, Inc. On August 31, 2017, the Company changed its name to EVIO, Inc.

The state of incorporation or registration of the issuer and of each of its predecessors (if any) during the past five years; Please also include the issuer's current standing in its state of incorporation (e.g. active, default, inactive):

EVIO, Inc. is incorporated in the State of Colorado, effective December 15, 2003, and is currently "Active" and in good standing

Describe any trading suspension orders issued by the SEC concerning the issuer or its predecessors since inception:

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:

None

The address(es) of the issuer's principal executive office:

2654 Horizon Ridge Pkwy. #B5-208 Henderson, NV 89052

The address(es) of the issuer's principal place of business:

☐ Check if principal executive office and principal place of business are the same address:

925 Beville Rd, Suite 5, South Daytona, FL 32119

Has the issuer or any of its predecessors been in bankruptcy, receivership, or any similar proceeding in the past five years?

No: ☒ Yes: ☐ If Yes, provide additional details below:

2) Security Information

Transfer Agent

Name: Securitize (fka) Pacific Stock Transfer
Phone: 800-785-7792-4
Email: info@pacificstocktransfer.com
Address: 6725 Via Austi Pkwy, Suite 300 Las Vegas, NV 89119

Publicly Quoted or Traded Securities:

The goal of this section is to provide a clear understanding of the share information for its publicly quoted or traded equity securities. Use the fields below to provide the information, as applicable, for all outstanding classes of securities that are publicly traded/quoted.

Trading symbol:	<u>EVIO</u>	
Exact title and class of securities outstanding:	<u>Common</u>	
CUSIP:	<u>30051V106</u>	
Par or stated value:	<u>\$0.0001</u>	
Total shares authorized:	<u>90,000,000,000</u>	<u>as of date: December 31, 2022</u>
Total shares outstanding:	<u>18,283,526,298</u>	<u>as of date: December 31, 2022</u>
Total number of shareholders of record:	<u>118</u>	<u>as of date: December 31, 2022</u>

All additional class(es) of publicly quoted or traded securities (if any):

Other classes of authorized or outstanding equity securities:

The goal of this section is to provide a clear understanding of the share information for its other classes of authorized or outstanding equity securities (e.g. preferred shares). Use the fields below to provide the information, as applicable, for all other authorized or outstanding equity securities.

Trading symbol:	<u>N/A</u>	
Exact title and class of securities outstanding:	<u>Series B Convertible Preferred</u>	
CUSIP:	<u>N/A</u>	
Par or stated value:	<u>\$0.0001</u>	
Total shares authorized:	<u>5,000,000</u>	<u>as of date: December 31, 2022</u>
Total shares outstanding:	<u>5,000,000</u>	<u>as of date: December 31, 2022</u>
Total number of shareholders of record:	<u>2</u>	<u>as of date: December 31, 2022</u>

Trading symbol:	<u>N/A</u>	
Exact title and class of securities outstanding:	<u>Series C Convertible Preferred</u>	
CUSIP:	<u>N/A</u>	
Par or stated value:	<u>\$0.0001</u>	
Total shares authorized:	<u>500,000</u>	<u>as of date: December 31, 2022</u>
Total shares outstanding:	<u>500,000</u>	<u>as of date: December 31, 2022</u>
Total number of shareholders of record:	<u>2</u>	<u>as of date: December 31, 2022</u>

Trading symbol:	<u>N/A</u>	
Exact title and class of securities outstanding:	<u>Series D Convertible Preferred</u>	
CUSIP:	<u>N/A</u>	
Par or stated value:	<u>\$0.0001</u>	
Total shares authorized:	<u>1,000,000</u>	<u>as of date: December 31, 2022</u>
Total shares outstanding:	<u>339,500</u>	<u>as of date: December 31, 2022</u>
Total number of shareholders of record:	<u>12</u>	<u>as of date: December 31, 2022</u>

Trading symbol:	<u>N/A</u>	
Exact title and class of securities outstanding:	<u>Series E Convertible Preferred</u>	
CUSIP:	<u>N/A</u>	
Par or stated value:	<u>\$0.0001</u>	
Total shares authorized:	<u>500,000</u>	<u>as of date: December 31, 2022</u>
Total shares outstanding:	<u>350,000</u>	<u>as of date: December 31, 2022</u>
Total number of shareholders of record:	<u>1</u>	<u>as of date: December 31, 2022</u>

Trading symbol:	<u>N/A</u>	
Exact title and class of securities outstanding:	<u>Series F Convertible Preferred</u>	
CUSIP:	<u>N/A</u>	

Par or stated value:	<u>\$0.0001</u>	
Total shares authorized:	<u>500,000</u>	as of date: December 31, 2022
Total shares outstanding:	<u>250,000</u>	as of date: December 31, 2022
Total number of shareholders of record:	<u>1</u>	as of date: December 31, 2022

Security Description:

The goal of this section is to provide a clear understanding of the material rights and privileges of the securities issued by the company. Please provide the below information for each class of the company's equity securities, as applicable:

1. For common equity, describe any dividend, voting and preemption rights.

Dividend Rights

Subject to preferences that may apply to shares of preferred stock outstanding at the time, the holders of outstanding shares of our Common Stock are entitled to receive dividends out of funds legally available at the times and in the amounts that our board of directors may determine.

Voting Rights

Each holder of our Common Stock is entitled to one vote for each share of our Common Stock held on all matters submitted to a vote of stockholders. Cumulative voting for the election of directors is not provided for in our articles of incorporation, as amended, which means that the holders of a majority of the voting shares voted can elect all of the directors then standing for election.

No Preemptive or Similar Rights

Holders of our Common Stock do not have preemptive rights, and our Common Stock is not convertible or redeemable.

Right to Receive Liquidation Distributions

Upon our dissolution, liquidation or winding-up, the assets legally available for distribution to our stockholders are distributable ratably among the holders of our Common Stock, subject to the preferential rights and payment of liquidation preferences, if any, on any outstanding shares of preferred stock.

2. For preferred stock, describe the dividend, voting, conversion, and liquidation rights as well as redemption or sinking fund provisions.

Series B Convertible Preferred Stock

The Company designated 5,000,000 shares of Series B Convertible Preferred Stock ("Series B Preferred Stock") with a par value of \$0.0001 per share.

Initially, there will be no dividends due or payable on the Series B Preferred Stock. Any future terms with respect to dividends shall be determined by the Board consistent with the Corporation's Certificate of Incorporation. Any and all such future terms concerning dividends shall be reflected in an amendment to this Certificate, which the Board shall promptly file or cause to be filed.

All shares of the Series B Preferred Stock shall rank (i) senior to the Corporation's Common Stock and any other class or series of capital stock of the Corporation hereafter created, (ii) pari passu with any class or series of capital stock of the Corporation hereafter created and specifically ranking, by its terms, on par with the Series B Preferred Stock and (iii) junior to any class or series of capital stock of the Corporation hereafter created

specifically ranking, by its terms, senior to the Series B Preferred Stock, in each case as to distribution of assets upon liquidation, dissolution or winding up of the Corporation, whether voluntary or involuntary.

The Series B Preferred shall have no liquidation preference over any other class of stock.

Each holder of outstanding shares of Series B Preferred Stock shall be entitled to the number of votes equal to one Common Share. Except as provided by law, or by the provisions establishing any other series of Preferred Stock, holders of Series B Preferred Stock and of any other outstanding series of Preferred Stock shall vote together with the holders of Common Stock as a single class.

Each holder of shares of Series B Preferred Stock may, at any time and from time to time, convert (an "Optional Conversion") each of its shares of Series B Preferred Stock into one (1) fully paid and nonassessable shares of Common Stock.

There are no redemption or sinking funding provisions.

Series C Convertible Preferred Stock

The Company designated 500,000 shares of Series C Convertible Preferred Stock ("Series C Preferred Stock") with a par value of \$0.0001 per share.

Initially, there will be no dividends due or payable on the Series C Preferred Stock. Any future terms with respect to dividends shall be determined by the Board consistent with the Corporation's Certificate of Incorporation. Any and all such future terms concerning dividends shall be reflected in an amendment to this Certificate, which the Board shall promptly file or cause to be filed.

All shares of the Series C Preferred Stock shall rank (i) senior to the Corporation's Common Stock and any other class or series of capital stock of the Corporation hereafter created, (ii) *pari passu* with any class or series of capital stock of the Corporation hereafter created and specifically ranking, by its terms, on par with the Series B Preferred Stock and (iii) junior to any class or series of capital stock of the Corporation hereafter created specifically ranking, by its terms, senior to the Series B Preferred Stock, in each case as to distribution of assets upon liquidation, dissolution or winding up of the Corporation, whether voluntary or involuntary.

In any liquidation, dissolution, or winding up of the Corporation, the holders of the Series C Preferred Stock shall be entitled to receive (a) in preference to the holders of the Common Stock (b) on a *pari passu* basis to any sum that the holders of the Series B Preferred Stock shall be entitled to receive, but (c) subordinate in preference to any sum that the holders of any shares of any other series of the Corporation's Preferred Stock shall be entitled, an amount equal to \$1 per share (subject to appropriate adjustment in the event of any stock dividend, forward stock split, or other similar recapitalization). After payment of such sums, (i) the holders of the Series A Preferred Stock and (ii) the holders of the Common Stock, shall be entitled to receive any remaining assets of the Corporation on a *pro rata*, as-converted basis assuming conversion of the Series A Preferred Stock into Common Stock at the then- current Conversion Rate.

Each holder of outstanding shares of Series C Preferred Stock shall be entitled to the number of votes equal to five (5) Common Shares. Except as provided by law, or by the provisions establishing any other series of Preferred Stock, holders of Series B Preferred Stock and of any other outstanding series of Preferred Stock shall vote together with the holders of Common Stock as a single class.

Each holder of shares of Series C Preferred Stock may, at any time and from time to time, convert (an "Optional Conversion") each of its shares of Series C Preferred Stock into five (5) fully paid and nonassessable shares of Common Stock; provided, however, that any Optional Conversion must involve the issuance of at least 100 shares of Common Stock.

In the event of a forward or reverse split, the conversion ratio shall be modified on a pro rata basis to align with the forward or reverse split.

There are no redemption or sinking funding provisions.

Series D Convertible Preferred Stock

The Company designated 1,000,000 shares of Series D Convertible Preferred Stock ("Series D Preferred Stock") with a par value of \$0.0001 per share.

Initially, there will be no dividends due or payable on the Series D Preferred Stock. Any future terms with respect to dividends shall be determined by the Board consistent with the Corporation's Certificate of Incorporation. Any and all such future terms concerning dividends shall be reflected in an amendment to this Certificate, which the Board shall promptly file or cause to be filed.

All shares of the Series D Preferred Stock shall rank (i) senior to the Corporation's Common Stock and any other class or series of capital stock of the Corporation hereafter created, (ii) *pari passu* with any class or series of capital stock of the Corporation hereafter created and specifically ranking, by its terms, on par with the Series B Preferred Stock and (iii) junior to any class or series of capital stock of the Corporation hereafter created specifically ranking, by its terms, senior to the Series B Preferred Stock, in each case as to distribution of assets upon liquidation, dissolution or winding up of the Corporation, whether voluntary or involuntary.

As originally issued, in any liquidation, dissolution, or winding up of the Corporation, the holders of the Series D Preferred Stock shall be entitled to receive (a) in preference to the holders of the Common Stock (b) on a *pari passu* basis to any sum that the holders of the Series B Preferred Stock shall be entitled to receive, but (c) subordinate in preference to any sum that the holders of any shares of any other series of the Corporation's Preferred Stock shall be entitled, an amount equal to \$1 per share (subject to appropriate adjustment in the event of any stock dividend, forward stock split, or other similar recapitalization). After payment of such sums, (i) the holders of the Series A Preferred Stock and (ii) the holders of the Common Stock, shall be entitled to receive any remaining assets of the Corporation on a pro rata, as-converted basis assuming conversion of the Series A Preferred Stock into Common Stock at the then- current Conversion Rate. On July 31, 2018, the Company amended its articles of incorporation such that the Series D Preferred Stock shall have no liquidation preference over any other class of stock.

Each holder of outstanding shares of Series D Preferred Stock shall be entitled to the number of votes equal to two hundred fifty (250) Common Shares. Except as provided by law, or by the provisions establishing any other series of Preferred Stock, holders of Series B Preferred Stock and of any other outstanding series of Preferred Stock shall vote together with the holders of Common Stock as a single class.

Each holder of shares of Series D Preferred Stock may, at any time and from time to time, convert (an "Optional Conversion") each of its shares of Series D Preferred Stock into 2.5 fully paid and nonassessable shares of Common Stock; provided, however, that any Optional Conversion must involve the issuance of at least 500 shares of Common Stock.

In the event of a forward or reverse split, the conversion ratio shall be modified on a pro rata basis to align with the forward or reverse split.

There are no redemption or sinking funding provisions.

Series E Convertible Preferred Stock

The Company designated 500,000 shares of Series E Convertible Preferred Stock ("Series E Preferred Stock") with a par value of \$0.0001 per share.

Initially, there will be no dividends due or payable on the Series E Preferred Stock. Any future terms with respect to dividends shall be determined by the Board consistent with the Corporation's Certificate of Incorporation. Any and all such future terms concerning dividends shall be reflected in an amendment to this Certificate, which the Board shall promptly file or cause to be filed.

All shares of the Series E Preferred Stock shall rank (i) senior to the Corporation's Common Stock and any other class or series of capital stock of the Corporation hereafter created, (ii) pari passu with any class or series of capital stock of the Corporation hereafter created and specifically ranking, by its terms, on par with the Series E Preferred Stock and (iii) junior to any class or series of capital stock of the Corporation hereafter created specifically ranking, by its terms, senior to the Series E Preferred Stock, in each case as to distribution of assets upon liquidation, dissolution or winding up of the Corporation, whether voluntary or involuntary.

In any liquidation, dissolution, or winding up of the Corporation, the holders of the Series E Preferred Stock shall be entitled to receive (a) in preference to the holders of the Common Stock (b) on a pari passu basis to any sum that the holders of the Series C Preferred Stock shall be entitled to receive, but (c) subordinate in preference to any sum that the holders of any shares of any other series of the Corporation's Preferred Stock shall be entitled, an amount equal to \$1 per share (subject to appropriate adjustment in the event of any stock dividend, forward stock split, or other similar recapitalization). After payment of such sums, (i) the holders of the Series A Preferred Stock and (ii) the holders of the Common Stock, shall be entitled to receive any remaining assets of the Corporation.

Each holder of outstanding shares of Series E Preferred Stock shall be entitled to the number of votes equal to ten thousand (10,000) Common Shares for each share of Series E Preferred Stock. Except as provided by law, or by the provisions establishing any other series of Preferred Stock, holders of Series E Preferred Stock and of any other outstanding series of Preferred Stock shall vote together with the holders of Common Stock as a single class.

Each share of Series E Preferred Stock shall be convertible into common stock based on a common stock price of \$0.0002, at any time and from time to time from and after the Original Issue Date at the option of the Holder thereof, into that number of shares of Common Stock.

There are no redemption or sinking funding provisions.

Series F Convertible Preferred Stock

The Company designated 1,000,000 shares of Series F Convertible Preferred Stock ("Series E Preferred Stock") with a par value of \$0.0001 per share.

Initially, there will be no dividends due or payable on the Series E Preferred Stock. Any future terms with respect to dividends shall be determined by the Board consistent with the Corporation's Certificate of Incorporation. Any and all such future terms concerning dividends shall be reflected in an amendment to this Certificate, which the Board shall promptly file or cause to be filed.

All shares of the Series E Preferred Stock shall rank (i) senior to the Corporation's Common Stock and any other class or series of capital stock of the Corporation hereafter created, (ii) *pari passu* with any class or series of capital stock of the Corporation hereafter created and specifically ranking, by its terms, on par with the Series E Preferred Stock and (iii) junior to any class or series of capital stock of the Corporation hereafter created specifically ranking, by its terms, senior to the Series E Preferred Stock, in each case as to distribution of assets upon liquidation, dissolution or winding up of the Corporation, whether voluntary or involuntary.

In any liquidation, dissolution, or winding up of the Corporation, the holders of the Series E Preferred Stock shall be entitled to receive (a) in preference to the holders of the Common Stock (b) on a *pari passu* basis to any sum that the holders of the Series C Preferred Stock shall be entitled to receive, but (c) subordinate in preference to any sum that the holders of any shares of any other series of the Corporation's Preferred Stock shall be entitled, an amount equal to \$1 per share (subject to appropriate adjustment in the event of any stock dividend, forward stock split, or other similar recapitalization). After payment of such sums, (i) the holders of the Series A Preferred Stock and (ii) the holders of the Common Stock, shall be entitled to receive any remaining assets of the Corporation.

Each holder of outstanding shares of Series F Preferred Stock shall be entitled to the number of votes equal to ten thousand (100,000) Common Shares for each share of Series F Preferred Stock. Except as provided by law, or by the provisions establishing any other series of Preferred Stock, holders of Series F Preferred Stock and of any other outstanding series of Preferred Stock shall vote together with the holders of Common Stock as a single class.

Each share of Series F Preferred Stock shall be convertible into common stock based on a common stock price of \$0.0001, at any time and from time to time from and after the Original Issue Date at the option of the Holder thereof, into that number of shares of Common Stock.

There are no redemption or sinking funding provisions.

3) Issuance History

The goal of this section is to provide disclosure with respect to each event that resulted in any changes to the total shares outstanding of any class of the issuer's securities **in the past two completed fiscal years and any subsequent interim period**.

Disclosure under this item shall include, in chronological order, all offerings and issuances of 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. Using the tabular format below, please describe these events.

A. Changes to the Number of Outstanding Shares

Indicate by check mark whether there were any changes to the number of outstanding shares within the past two completed fiscal years:

No: ☐ Yes: ☐ (If yes, you must complete the table below)

Shares Outstanding as of Second Most Recent Fiscal Year End:			*Right-click the rows below and select "Insert" to add rows as needed.						
<u>Opening Balance</u> Date <u>September 30, 2020</u> Common: 109,120,215 Preferred: 6,189,500									
Date of Transaction	Transaction type (e.g., new issuance, cancellation, shares returned to treasury)	Number of Shares Issued (or cancelled)	Class of Securities	Value of shares issued (\$/per share) at Issuance	Were the shares issued at a discount to market price at the time of issuance? (Yes/No)	Individual/ Entity Shares were issued to. *You must disclose the control person(s) for any entities listed.	Reason for share issuance (e.g. for cash or debt conversion) - OR- Nature of Services Provided	Restricted or Unrestricted as of this filing.	Exemption or Registration Type.
10/12/20	Issuance	1,249,347	Common	0.00455	Yes	LG Capital Funding LLC / Joseph Lerman	Debt Conversion	Unrestricted	Rule 144
10/13/20	Issuance	5,555,556	Common	0.00450	Yes	Platinum Point Capital / Brian Freifeld	Debt Conversion	Unrestricted	Rule 144
10/14/20	Issuance	2,059,767	Common	0.00455	Yes	LG Capital Funding LLC / Joseph Lerman	Debt Conversion	Unrestricted	Rule 144
10/19/20	Issuance	4,835,165	Common	0.00455	Yes	Adar Alef, LLC / Aryeh Goldstein	Debt Conversion	Unrestricted	Rule 144
10/21/20	Issuance	1,845,401	Common	0.00364	Yes	LG Capital Funding LLC / Joseph Lerman	Debt Conversion	Unrestricted	Rule 144
10/22/20	Issuance	6,043,956	Common	0.00364	Yes	Adar Alef, LLC / Aryeh Goldstein	Debt Conversion	Unrestricted	Rule 144
10/22/20	Issuance	5,860,604	Common	0.00360	Yes	Bellridge Capital / Robert Klimkov	Debt Conversion	Unrestricted	Rule 144
10/23/20	Issuance	6,250,000	Common	0.00400	Yes	Platinum Point Capital / Brian	Debt Conversion	Unrestricted	Rule 144

						Freifeld			
10/27/20	Issuance	6,020,500	Common	0.00198	Yes	Cerebrus Finance Group, LTD. / Eliot Dayan	Debt Conversion	Unrestricted	Rule 144
10/27/20	Issuance	6,909,729	Common	0.00215	Yes	LG Capital Funding LLC / Joseph Lerman	Debt Conversion	Unrestricted	Rule 144
10/27/20	Issuance	6,952,633	Common	0.00215	Yes	Bellridge Capital / Robert Klimkov	Debt Conversion	Unrestricted	Rule 144
10/30/20	Issuance	7,864,336	Common	0.00215	Yes	Adar Alef, LLC / Aryeh Goldstein	Debt Conversion	Unrestricted	Rule 144
10/30/20	Issuance	7,863,459	Common	0.00215	Yes	LG Capital Funding LLC / Joseph Lerman	Debt Conversion	Unrestricted	Rule 144
10/30/20	Issuance	7,453,837	Common	0.00215	Yes	Bellridge Capital / Robert Klimkov	Debt Conversion	Unrestricted	Rule 144
11/2/20	Issuance	8,189,953	Common	0.00215	Yes	LG Capital Funding LLC / Joseph Lerman	Debt Conversion	Unrestricted	Rule 144
11/3/20	Issuance	8,256,876	Common	0.00215	Yes	Adar Alef, LLC / Aryeh Goldstein	Debt Conversion	Unrestricted	Rule 144
11/4/20	Issuance	10,092,308	Common	0.00169	Yes	Adar Alef, LLC / Aryeh Goldstein (Bellridge Purchase)	Debt Conversion	Unrestricted	Rule 144
11/4/20	Issuance	10,084,899	Common	0.00169	Yes	LG Capital Funding LLC / Joseph Lerman	Debt Conversion	Unrestricted	Rule 144
11/4/20	Issuance	8,773,415	Common	0.00195	Yes	Bellridge Capital / Robert Klimkov	Debt Conversion	Unrestricted	Rule 144
11/6/20	Issuance	11,537,124	Common	0.00150	Yes	Adar Alef, LLC / Aryeh Goldstein (Bellridge Purchase)	Debt Conversion	Unrestricted	Rule 144

11/6/20	Issuance	11,547,257	Common	0.00150	Yes	LG Capital Funding LLC / Joseph Lerman	Debt Conversion	Unrestricted	Rule 144
11/6/20	Issuance	11,412,453	Common	0.00150	Yes	Bellridge Capital / Robert Klimkov	Debt Conversion	Unrestricted	Rule 144
11/9/20	Issuance	12,682,274	Common	0.00150	Yes	Adar Alef, LLC / Aryeh Goldstein (Bellridge Purchase)	Debt Conversion	Unrestricted	Rule 144
11/9/20	Issuance	13,076,923	Common	0.00130	Yes	Platinum Point Capital / Brian Freifeld	Debt Conversion	Unrestricted	Rule 144
11/9/20	Issuance	12,668,473	Common	0.00150	Yes	Bellridge Capital / Robert Klimkov	Debt Conversion	Unrestricted	Rule 144
11/10/20	Issuance	13,891,453	Common	0.00117	Yes	Adar Alef, LLC / Aryeh Goldstein	Debt Conversion	Unrestricted	Rule 144
11/10/20	Issuance	13,913,871	Common	0.00117	Yes	LG Capital Funding LLC / Joseph Lerman	Debt Conversion	Unrestricted	Rule 144
11/11/20	Issuance	14,875,188	Common	0.00117	Yes	Bellridge Capital / Robert Klimkov	Debt Conversion	Unrestricted	Rule 144
11/12/20	Issuance	6,312,410	Common	0.00117	Yes	Adar Alef, LLC / Aryeh Goldstein	Debt Conversion	Unrestricted	Rule 144
11/12/20	Issuance	16,512,821	Common	0.00098	Yes	Adar Alef, LLC / Aryeh Goldstein (Bellridge Purchase)	Debt Conversion	Unrestricted	Rule 144
11/12/20	Issuance	16,573,569	Common	0.00098	Yes	LG Capital Funding LLC / Joseph Lerman	Debt Conversion	Unrestricted	Rule 144
11/13/20	Issuance	14,210,235	Common	0.00098	Yes	Bellridge Capital / Robert Klimkov	Debt Conversion	Unrestricted	Rule 144
11/17/20	Issuance	19,871,795	Common	0.00078	Yes	Adar Alef, LLC / Aryeh Goldstein (Bellridge Purchase)	Debt Conversion	Unrestricted	Rule 144

11/17/20	Issuance	19,989,734	Common	0.00072	Yes	LG Capital Funding LLC / Joseph Lerman	Debt Conversion	Unrestricted	Rule 144
11/17/20	Issuance	17,872,153	Common	0.00072	Yes	Bellridge Capital / Robert Klimkov	Debt Conversion	Unrestricted	Rule 144
11/19/20	Issuance	21,864,336	Common	0.00072	Yes	Adar Alef, LLC / Aryeh Goldstein (Bellridge Purchase)	Debt Conversion	Unrestricted	Rule 144
11/19/20	Issuance	14,899,542	Common	0.00072	Yes	Bellridge Capital / Robert Klimkov	Debt Conversion	Unrestricted	Rule 144
11/20/20	Issuance	21,818,182	Common	0.00072	Yes	Adar Alef, LLC / Aryeh Goldstein (Bellridge Purchase)	Debt Conversion	Unrestricted	Rule 144
11/25/20	Issuance	25,784,615	Common	0.00072	Yes	Adar Alef, LLC / Aryeh Goldstein (Bellridge Purchase)	Debt Conversion	Unrestricted	Rule 144
11/30/20	Issuance	27,071,329	Common	0.00072	Yes	Adar Alef, LLC / Aryeh Goldstein (Bellridge Purchase)	Debt Conversion	Unrestricted	Rule 144
11/30/20	Issuance	27,142,857	Common	0.00700	Yes	Platinum Point Capital / Brian Freifeld	Debt Conversion	Unrestricted	Rule 144
12/2/20	Issuance	29,776,224	Common	0.00072	Yes	Adar Alef, LLC / Aryeh Goldstein (Bellridge Purchase)	Debt Conversion	Unrestricted	Rule 144
12/7/20	Issuance	31,261,538	Common	0.00072	Yes	Adar Alef, LLC / Aryeh Goldstein (Bellridge Purchase)	Debt Conversion	Unrestricted	Rule 144
12/7/20	Issuance	31,273,818	Common	0.00072	Yes	LG Capital Funding LLC /	Debt Conversion	Unrestricted	Rule 144

						Joseph Lerman			
12/9/20	Issuance	4,771,552	Common	0.00072	Yes	LG Capital Funding LLC / Joseph Lerman	Debt Conversion	Unrestricted	Rule 144
12/10/20	Issuance	27,094,872	Common	0.00078	Yes	Adar Alef, LLC / Aryeh Goldstein (Bellridge Purchase)	Debt Conversion	Unrestricted	Rule 144
12/10/2020	Issuance	200,000	Preferred Series E	1.00	No	Lori Glauser	Debt Conversion	Restricted	N/A
12/14/20	Issuance	7,288,462	Common	0.00078	Yes	Adar Alef, LLC / Aryeh Goldstein (Bellridge Purchase)	Debt Conversion	Unrestricted	Rule 144
1/6/21	Issuance	31,532,215	Common	0.0013	Yes	Adar Alef, LLC / Aryeh Goldstein (Bellridge Purchase)	Debt Conversion	Unrestrict ed	Rule 144
1/7/21	Issuance	23,815,061	Common	0.00066	Yes	Cerebrus Finance Group, LTD. / Eliot Dayan	Debt Conversion	Unrestrict ed	Rule 144
1/7/21	Issuance	36,118,987	Common	0.00078	Yes	LG Capital Funding LLC / Joseph Lerman	Debt Conversion	Unrestrict ed	Rule 144
1/12/21	Issuance	14,287,492	Common	0.0013	Yes	Adar Alef, LLC / Aryeh Goldstein (Bellridge Purchase)	Debt Conversion	Unrestrict ed	Rule 144
1/15/21	Issuance	41,513,425	Common	0.0012	Yes	Cerebrus Finance Group, LTD. / Eliot Dayan	Debt Conversion	Unrestrict ed	Rule 144
2/8/21	Issuance	43,444,850	Common	0.001	Yes	Bellridge Capital / Robert Klimkov	Debt Conversion	Unrestrict ed	Rule 144
2/8/21	Issuance	43,444,850	Common	0.001	Yes	Bellridge Capital / Robert Klimkov	Debt Conversion	Unrestrict ed	Rule 144

2/11/21	Issuance	38,689,530	Common	0.0007	Yes	John Kutkevicius P.C.	Debt Conversion	Unrestricted	Rule 144
2/11/21	Issuance	38,689,530	Common	0.0007	Yes	John Kutkevicius P.C.	Debt Conversion	Unrestricted	Rule 144
2/16/21	Issuance	45,384,615	Common	0.0013	Yes	Adar Alef, LLC / Aryeh Goldstein	Debt Conversion	Unrestricted	Rule 144
2/16/21	Issuance	45,384,615	Common	0.0013	Yes	Adar Alef, LLC / Aryeh Goldstein	Debt Conversion	Unrestricted	Rule 144
2/17/21	Issuance	10,353,406	Common	0.003	Yes	Barrington Capital / Michael McIntosh	Debt Conversion	Unrestricted	Rule 144
2/18/21	Issuance	43,499,726	Common	0.003	Yes	Clareste LP / Robert Ulicki	Debt Conversion	Unrestricted	Rule 144
2/18/21	Issuance	43,499,726	Common	0.003	Yes	Clareste LP / Robert Ulicki	Debt Conversion	Unrestricted	Rule 144
3/1/21	Issuance	37,692,308	Common	0.0013	Yes	Adar Alef, LLC / Aryeh Goldstein	Debt Conversion	Unrestricted	Rule 144
3/1/21	Issuance	50,551,473	Common	0.00205	Yes	Bellridge Capital / Robert Klimkov	Debt Conversion	Unrestricted	Rule 144
3/1/21	Issuance	37,692,308	Common	0.0013	Yes	Adar Alef, LLC / Aryeh Goldstein	Debt Conversion	Unrestricted	Rule 144
3/1/21	Issuance	50,551,473	Common	0.00205	Yes	Bellridge Capital / Robert Klimkov	Debt Conversion	Unrestricted	Rule 144
3/1/21	Issuance	50,551,473	Common	0.00205	Yes	Bellridge Capital / Robert Klimkov	Debt Conversion	Unrestricted	Rule 144
3/1/21	Issuance	50,551,473	Common	0.00205	Yes	Bellridge Capital / Robert Klimkov	Debt Conversion	Unrestricted	Rule 144
3/5/21	Issuance	49,479,839	Common	0.00143	Yes	LG Capital Funding LLC / Joseph Lerman	Debt Conversion	Unrestricted	Rule 144
3/5/21	Issuance	49,479,839	Common	0.00143	Yes	LG Capital Funding LLC / Joseph Lerman	Debt Conversion	Unrestricted	Rule 144

3/5/21	Issuance	49,479,839	Common	0.00143	Yes	LG Capital Funding LLC / Joseph Lerman	Debt Conversion	Unrestricted	Rule 144
3/5/21	Issuance	49,479,839	Common	0.00143	Yes	LG Capital Funding LLC / Joseph Lerman	Debt Conversion	Unrestricted	Rule 144
3/8/21	Issuance	58,758,462	Common	0.0013	Yes	Adar Alef, LLC / Aryeh Goldstein	Debt Conversion	Unrestricted	Rule 144
3/8/21	Issuance	58,758,462	Common	0.0013	Yes	Adar Alef, LLC / Aryeh Goldstein	Debt Conversion	Unrestricted	Rule 144
3/8/21	Issuance	58,758,462	Common	0.0013	Yes	Adar Alef, LLC / Aryeh Goldstein	Debt Conversion	Unrestricted	Rule 144
3/8/21	Issuance	58,758,462	Common	0.0013	Yes	Adar Alef, LLC / Aryeh Goldstein	Debt Conversion	Unrestricted	Rule 144
3/9/21	Issuance	57,744,029	Common	0.0014	Yes	Bellridge Capital / Robert Klimkov	Debt Conversion	Unrestricted	Rule 144
3/9/21	Issuance	57,744,029	Common	0.0014	Yes	Bellridge Capital / Robert Klimkov	Debt Conversion	Unrestricted	Rule 144
3/9/21	Issuance	57,744,029	Common	0.0014	Yes	Bellridge Capital / Robert Klimkov	Debt Conversion	Unrestricted	Rule 144
3/9/21	Issuance	57,744,029	Common	0.0014	Yes	Bellridge Capital / Robert Klimkov	Debt Conversion	Unrestricted	Rule 144
3/18/21	Issuance	60,378,264	Common	0.003	Yes	Clarest LP / Robert Ulicki	Debt Conversion	Unrestricted	Rule 144
3/18/21	Issuance	60,378,264	Common	0.003	Yes	Clarest LP / Robert Ulicki	Debt Conversion	Unrestricted	Rule 144
3/23/21	Issuance	54,033,838	Common	0.0013	Yes	Adar Alef, LLC / Aryeh Goldstein	Debt Conversion	Unrestricted	Rule 144
3/23/21	Issuance	60,670,699	Common	0.00143	Yes	LG Capital Funding LLC / Joseph Lerman	Debt Conversion	Unrestricted	Rule 144
3/23/21	Issuance	68,779,257	Common	0.0014	Yes	Bellridge Capital / Robert Klimkov	Debt Conversion	Unrestricted	Rule 144

3/23/21	Issuance	54,033,838	Common	0.0013	Yes	Adar Alef, LLC / Aryeh Goldstein	Debt Conversion	Unrestricted	Rule 144
3/23/21	Issuance	60,670,699	Common	0.00143	Yes	LG Capital Funding LLC / Joseph Lerman	Debt Conversion	Unrestricted	Rule 144
3/23/21	Issuance	68,779,257	Common	0.0014	Yes	Bellridge Capital / Robert Klimkov	Debt Conversion	Unrestricted	Rule 144
3/23/21	Issuance	54,033,838	Common	0.0013	Yes	Adar Alef, LLC / Aryeh Goldstein	Debt Conversion	Unrestricted	Rule 144
3/23/21	Issuance	60,670,699	Common	0.00143	Yes	LG Capital Funding LLC / Joseph Lerman	Debt Conversion	Unrestricted	Rule 144
3/23/21	Issuance	68,779,257	Common	0.0014	Yes	Bellridge Capital / Robert Klimkov	Debt Conversion	Unrestricted	Rule 144
3/23/21	Issuance	54,033,838	Common	0.0013	Yes	Adar Alef, LLC / Aryeh Goldstein	Debt Conversion	Unrestricted	Rule 144
3/23/21	Issuance	60,670,699	Common	0.00143	Yes	LG Capital Funding LLC / Joseph Lerman	Debt Conversion	Unrestricted	Rule 144
3/23/21	Issuance	68,779,257	Common	0.0014	Yes	Bellridge Capital / Robert Klimkov	Debt Conversion	Unrestricted	Rule 144
4/9/21	Issuance	79,044,176	Common	0.0008	Yes	John Kutkevicius P.C.	Debt Conversion	Unrestricted	Rule 144
4/9/21	Issuance	79,044,176	Common	0.0008	Yes	John Kutkevicius P.C.	Debt Conversion	Unrestricted	Rule 144
4/9/21	Issuance	79,044,176	Common	0.0008	Yes	John Kutkevicius P.C.	Debt Conversion	Unrestricted	Rule 144
4/9/21	Issuance	79,044,176	Common	0.0008	Yes	John Kutkevicius P.C.	Debt Conversion	Unrestricted	Rule 144
4/13/21	Issuance	74,664,400	Common	0.0012	Yes	Bellridge Capital / Robert Klimkov	Debt Conversion	Unrestricted	Rule 144
4/13/21	Issuance	74,664,400	Common	0.0012	Yes	Bellridge Capital / Robert Klimkov	Debt Conversion	Unrestricted	Rule 144
4/13/21	Issuance	74,664,400	Common	0.0012	Yes	Bellridge Capital / Robert Klimkov	Debt Conversion	Unrestricted	Rule 144

4/13/21	Issuance	74,664,400	Common	0.0012	Yes	Bellridge Capital / Robert Klimkov	Debt Conversion	Unrestricted	Rule 144
4/29/21	Issuance	86,601,124	Common	0.00105	Yes	Bellridge Capital / Robert Klimkov	Debt Conversion	Unrestricted	Rule 144
4/29/21	Issuance	86,601,124	Common	0.00105	Yes	Bellridge Capital / Robert Klimkov	Debt Conversion	Unrestricted	Rule 144
5/6/21	Issuance	89,855,342	Common	0.0008	Yes	John Kutkevicius P.C.	Debt Conversion	Unrestricted	Rule 144
5/6/21	Issuance	89,855,342	Common	0.0008	Yes	John Kutkevicius P.C.	Debt Conversion	Unrestricted	Rule 144
5/14/21	Issuance	87,123,838	Common	0.0008	Yes	Bellridge Capital / Robert Klimkov	Debt Conversion	Unrestricted	Rule 144
5/14/21	Issuance	87,123,838	Common	0.0008	Yes	Bellridge Capital / Robert Klimkov	Debt Conversion	Unrestricted	Rule 144
6/1/21	Issuance	92,948,367	Common	0.00065	Yes	John Kutkevicius P.C.	Debt Conversion	Unrestricted	Rule 144
6/1/21	Issuance	99,868,186	Common	0.0007	Yes	Bellridge Capital / Robert Klimkov	Debt Conversion	Unrestricted	Rule 144
6/1/21	Issuance	92,948,367	Common	0.00065	Yes	John Kutkevicius P.C.	Debt Conversion	Unrestricted	Rule 144
6/1/21	Issuance	99,868,186	Common	0.0007	Yes	Bellridge Capital / Robert Klimkov	Debt Conversion	Unrestricted	Rule 144
6/1/21	Issuance	92,948,367	Common	0.00065	Yes	John Kutkevicius P.C.	Debt Conversion	Unrestricted	Rule 144
6/1/21	Issuance	99,868,186	Common	0.0007	Yes	Bellridge Capital / Robert Klimkov	Debt Conversion	Unrestricted	Rule 144
6/17/21	Issuance	100,107,783	Common	0.00091	Yes	John Kutkevicius P.C.	Debt Conversion	Unrestricted	Rule 144
6/17/21	Issuance	100,107,783	Common	0.00091	Yes	John Kutkevicius P.C.	Debt Conversion	Unrestricted	Rule 144
6/20/21	Issuance	150,000	Preferred Series E	1	No	Lori Glauser	Debt Conversion	Restricted	N/A
6/20/21	Issuance	150,000	Preferred Series E	1	No	Lori Glauser	Debt Conversion	Restricted	N/A

6/21/21	Issuance	106,216,200	Common	0.0007	Yes	Bellridge Capital / Robert Klimkov	Debt Conversion	Unrestricted	Rule 144
6/21/21	Issuance	106,216,200	Common	0.0007	Yes	Bellridge Capital / Robert Klimkov	Debt Conversion	Unrestricted	Rule 144
6/30/21	Issuance	100,465,452	Common	0.00091	Yes	John Kutkevicius P.C.	Debt Conversion	Unrestricted	Rule 144
6/30/21	Issuance	100,465,452	Common	0.00091	Yes	John Kutkevicius P.C.	Debt Conversion	Unrestricted	Rule 144
7/8/21	Issuance	63,694,064	Common	0.00078	Yes	John Kutkevicius P.C.	Debt Conversion	Unrestricted	Rule 144
7/8/21	Issuance	120,988,133	Common	0.0006	Yes	Bellridge Capital / Robert Klimkov	Debt Conversion	Unrestricted	Rule 144
7/15/21	Issuance	103,857,533	Common	0.0006	Yes	Bellridge Capital / Robert Klimkov	Debt Conversion	Unrestricted	Rule 144
7/21/21	Issuance	62,209,167	Common	0.0007	Yes	Cerebrus Finance Group, LTD. / Eliot Dayan	Debt Conversion	Unrestricted	Rule 144
7/29/21	Issuance	100,149,327	Common	0.00055	Yes	Bellridge Capital / Robert Klimkov	Debt Conversion	Unrestricted	Rule 144
8/12/21	Issuance	136,126,025	Common	0.0004	Yes	Bellridge Capital / Robert Klimkov	Debt Conversion	Unrestricted	Rule 144
8/16/21	Issuance	41,346,192	Common	0.00052	Yes	Adar Alef, LLC / Aryeh Goldstein	Debt Conversion	Unrestricted	Rule 144
8/18/21	Issuance	49,450,549	Common	0.00046	Yes	Adar Alef, LLC / Aryeh Goldstein	Debt Conversion	Unrestricted	Rule 144
8/31/21	Issuance	157,331,500	Common	0.0003	Yes	Bellridge Capital / Robert Klimkov	Debt Conversion	Unrestricted	Rule 144
9/20/21	Issuance	161,399,067	Common	0.00015	Yes	Bellridge Capital / Robert Klimkov	Debt Conversion	Unrestricted	Rule 144
9/24/21	Issuance	173,465,402	Common	0.0002	Yes	John Kutkevicius	Debt Conversion	Unrestricted	Rule 144

10/5/21	Issuance	174,690,989	Common	0.00015	Yes	AES Capital Mgmt / Eli Safdieh	Debt Conversion	Unrestricted	Rule 144
10/5/21	Issuance	181,220,232	Common	0.0002	Yes	John Kutkevicius P.C.	Debt Conversion	Unrestricted	Rule 144
10/7/21	Issuance	183,135,000	Common	0.00015	Yes	Bellridge Capital / Robert Klimkov	Debt Conversion	Unrestricted	Rule 144
10/12/21	Issuance	199,342,255	Common	0.0003	Yes	John Kutkevicius P.C.	Debt Conversion	Unrestricted	Rule 144
10/15/21	Issuance	143,020,513	Common	0.0004	Yes	John Kutkevicius P.C.	Debt Conversion	Unrestricted	Rule 144
10/18/21	Issuance	415,000,000	Common	0.00026	Yes	AES Capital Mgmt / Eli Safdieh	Debt Conversion	Unrestricted	Rule 144
10/20/21	Issuance	217,041,650	Common	0.0002	Yes	Bellridge Capital / Robert Klimkov	Debt Conversion	Unrestricted	Rule 144
12/30/21	Issuance	131,057,534	Common	0.0005	Yes	DV TRADING / Dino Verbrugge	Debt Conversion	Unrestricted	Rule 144
12/30/21	Issuance	248,967,671	Common	0.0005	Yes	Alphanorth / Steve Palmer	Debt Conversion	Unrestricted	Rule 144
1/5/22	Issuance	248,379,347	Common	0.0002	Yes	John Kutkevicius P.C.	Debt Conversion	Unrestricted	Rule 144
1/11/22	Issuance	263,035,616	Common	0.0005	Yes	Alphanorth / Steve Palmer	Debt Conversion	Unrestricted	Rule 144
1/18/22	Issuance	282,528,416	Common	0.0002	Yes	John Kutkevicius P.C.	Debt Conversion	Unrestricted	Rule 144
2/10/22	Issuance	314,609,846	Common	0.00013	Yes	Adar Alef LLC / Aryeh Goldstein	Debt Conversion	Unrestricted	Rule 144
2/16/22	Issuance	264,131,507	Common	0.0005	Yes	Bruce Bent	Debt Conversion	Unrestricted	Rule 144
2/17/22	Issuance	286,591,554	Common	0.00013	Yes	John Kutkevicius P.C.	Debt Conversion	Unrestricted	Rule 144
3/1/22	Issuance	346,769,231	Common	0.00007	Yes	Adar Alef LLC / Aryeh Goldstein	Debt Conversion	Unrestricted	Rule 144
3/4/22	Issuance	264,131,507	Common	0.0005	Yes	Fred Hamilton	Debt Conversion	Unrestricted	Rule 144
3/4/22	Issuance	264,131,507	Common	0.0005	Yes	Donald Gross	Debt Conversion	Unrestricted	Rule 144

3/4/22	Issuance	264,131,507	Common	0.0005	Yes	Dark Bay Intl / John Fielding	Debt Conversion	Unrestricted	Rule 144
3/9/22	Issuance	398,038,356	Common	0.0005	Yes	BMO NESBITT - Harold Wolkin	Debt Conversion	Unrestricted	Rule 144
3/10/22	Issuance	416,070,770	Common	0.00007	Yes	Adar Alef LLC / Aryeh Goldstein	Debt Conversion	Unrestricted	Rule 144
3/21/22	Issuance	343,753,846	Common	0.0001	Yes	Adar Alef LLC / Aryeh Goldstein	Debt Conversion	Unrestricted	Rule 144
3/21/22	Issuance	113,949,231	Common	0.0001	Yes	Adar Alef LLC / Aryeh Goldstein	Debt Conversion	Unrestricted	Rule 144
4/1/22	Issuance	480,451,231	Common	0.00007	Yes	Adar Alef LLC / Aryeh Goldstein	Debt Conversion	Unrestricted	Rule 144
4/11/22	Issuance	217,575,281	Common	0.0001	Yes	Adar Alef LLC / Aryeh Goldstein	Debt Conversion	Unrestricted	Rule 144
4/11/22	Issuance	119,896,181	Common	0.0001	Yes	Adar Alef LLC / Aryeh Goldstein	Debt Conversion	Unrestricted	Rule 144
4/11/22	Issuance	77,710,989	Common	0.0001	Yes	Adar Alef LLC / Aryeh Goldstein	Debt Conversion	Unrestricted	Rule 144
4/11/22	Issuance	57,010,307	Common	0.0001	Yes	Adar Alef LLC / Aryeh Goldstein	Debt Conversion	Unrestricted	Rule 144
4/11/22	Issuance	30,914,934	Common	0.0001	Yes	Adar Alef LLC / Aryeh Goldstein	Debt Conversion	Unrestricted	Rule 144
4/27/22	Issuance	42,278,092	Common	0.0001	Yes	Adar Alef LLC / Aryeh Goldstein	Debt Conversion	Unrestricted	Rule 144
4/27/22	Issuance	35,705,754	Common	0.0001	Yes	Adar Alef LLC / Aryeh Goldstein	Debt Conversion	Unrestricted	Rule 144
5/2/22	Issuance	522,252,000	Common	0.0001	Yes	Adar Alef LLC / Aryeh Goldstein	Debt Conversion	Unrestricted	Rule 144
5/4/22	Issuance	500,000,000	Common	0.0002	Yes	AES Capital Mgmt / Eli Safdieh	Debt Conversion	Unrestricted	Rule 144

7/15/22	Issuance	578,982,508	Common	0.00003	Yes	John Kutkevicius P.C.	Debt Conversion	Unrestricted	Rule 144
7/26/22	Issuance	611,543,538	Common	0.00007	Yes	Adar Alef LLC / Aryeh Goldstein	Debt Conversion	Unrestricted	Rule 144
8/3/22	Issuance	635,076,923	Common	0.00003	Yes	John Kutkevicius P.C.	Debt Conversion	Unrestricted	Rule 144
8/9/22	Issuance	563,430,769	Common	0.00007	Yes	Adar Alef LLC / Aryeh Goldstein	Debt Conversion	Unrestricted	Rule 144
8/11/22	Issuance	231,352,000	Common	0.00007	Yes	Adar Alef LLC / Aryeh Goldstein	Debt Conversion	Unrestricted	Rule 144
8/23/22	Issuance	703,442,360	Common	0.00003	Yes	John Kutkevicius P.C.	Debt Conversion	Unrestricted	Rule 144
8/30/22	Issuance	(711,537)	Common	0	Yes	Crown Bridge / Seth Ahdoot	Debt Conversion	Unrestricted	Rule 144
9/12/22	Issuance	743,520,172	Common	0.00007	Yes	Adar Alef LLC / Aryeh Goldstein	Debt Conversion	Unrestricted	Rule 144
9/15/22	Issuance	747,933,404	Common	0.00003	Yes	John Kutkevicius P.C.	Debt Conversion	Unrestricted	Rule 144
9/16/22	Issuance	67,846,154	Common	0.00007	Yes	Adar Alef LLC / Aryeh Goldstein	Debt Conversion	Unrestricted	Rule 144
10/14/22	Issuance	817,721,391	Common	0.00003	Yes	John Kutkevicius P.C.	Debt Conversion	Unrestricted	Rule 144
11/09/22	Issuance	861,578,925	Common	0.00003	Yes	John Kutkevicius P.C.	Debt Conversion	Unrestricted	Rule 144

Shares Outstanding on Date of This Report:

Date Dec 31, 2022

Ending Balance

Common: 18,283,526,298

Preferred: 6,439,500

Example: A company with a fiscal year end of December 31st, in addressing this item for its Annual Report, would include any events that resulted in changes to any class of its outstanding shares from the period beginning on January 1, 2021 through December 31, 2022 pursuant to the tabular format above.

Use the space below to provide any additional details, including footnotes to the table above:

B. Promissory and Convertible Notes

Indicate by check mark whether there are any outstanding promissory, convertible notes, convertible debentures, or any other debt instruments that may be converted into a class of the issuer's equity securities:

No: ☐ Yes: x (If yes, you must complete the table below)

Date of Note Issuance	Outstanding Balance (\$)	Principal Amount at Issuance (\$)	Interest Accrued (\$)	Maturity Date	Conversion Terms (e.g. pricing mechanism for determining conversion of instrument to shares)	Name of Noteholder (entities must have individual with voting / investment control disclosed).	Reason for Issuance (e.g. Loan, Services, etc.)
29-Jan-18	25,000	25,000	9,446	12/31/23	Converts to common stock at \$0.0005 per share	2411784 ONTARIO LTD / Elliot Bassin	Loan
29-Jan-18	108,000	108,000	40,809	12/31/23	Converts to common stock at \$0.0005 per share	Allan Jacobs	Loan
29-Jan-18	400,000	205,000	139,407	12/31/23	Converts to common stock at \$0.0005 per share	AlphaNorth Asset Management / Steve Palmer	Loan
29-Jan-18	100,000	100,000	37,786	12/31/23	Converts to common stock at \$0.0005 per share	Armand Reale	Loan
29-Jan-18	120,000	120,000	45,343	12/31/23	Converts to common stock at \$0.0005 per share	Aubrey Baillie	Loan
29-Jan-18	50,000	50,000	18,893	12/31/23	Converts to common stock at \$0.0005 per share	Ben Cheng	Loan
29-Jan-18	32,000	32,000	12,092	12/31/23	Converts to common stock at \$0.0005 per share	Brent Norton	Loan
29-Jan-18	100,000	100,000	37,786	12/31/23	Converts to common stock at \$0.0005 per share	Brent Todd	Loan
29-Jan-18	50,000	50,000	18,893	12/31/23	Converts to common stock at \$0.0005 per share	Dan Papulkas	Loan
29-Jan-18	150,000	250,000	90,410	12/31/23	Converts to common stock at \$0.0005 per share	Dark Bay International Ltd/ John Fielding	Loan

29-Jan-18	60,000	60,000	22,671	12/31/23	Converts to common stock at \$0.0005 per share	David Farquharson	Loan
29-Jan-18	200,000	200,000	75,573	12/31/23	Converts to common stock at \$0.0005 per share	Delaney Capital Management / Lynn Miller	Loan
29-Jan-18	250,000	250,000	94,465	12/31/23	Converts to common stock at \$0.0005 per share	Embley Park Foundation	Loan
29-Jan-18	50,000	50,000	18,893	12/31/23	Converts to common stock at \$0.0005 per share	Francis Pope	Loan
29-Jan-18	100,000	100,000	37,786	12/31/23	Converts to common stock at \$0.0005 per share	Garret Herman	Loan
29-Jan-18	60,000	60,000	22,671	12/31/23	Converts to common stock at \$0.0005 per share	George Adams	Loan
29-Jan-18	10,000	10,000	3,778	12/31/23	Converts to common stock at \$0.0005 per share	Gordon Cornelius	Loan
29-Jan-18	75,000	75,000	28,339	12/31/23	Converts to common stock at \$0.0005 per share	Grant Mccutcheon	Loan
29-Jan-18	199,000	307,000	80,114	12/31/23	Converts to common stock at \$0.0005 per share	HNW Management Inc / Alfred Wirth	Loan
29-Jan-18	75,000	75,000	28,339	12/31/23	Converts to common stock at \$0.0005 per share	HRD Trust / Scott Dexter	Loan
29-Jan-18	20,000	20,000	7,557	12/31/23	Converts to common stock at \$0.0005 per share	Hugh Jackson	Loan
29-Jan-18	200,000	200,000	75,572	12/31/23	Converts to common stock at \$0.0005 per share	John Kutkevicius Professional Corporation	Loan
29-Jan-18	60,000	60,000	22,671	12/31/23	Converts to common stock at \$0.0005 per share	John Kutkevicius Professional Corporation	Loan
29-Jan-18	40,000	40,000	15,114	12/31/23	Converts to common stock at \$0.0005 per share	Lumira Capital Investment Management Inc./ Brent Norton	Loan
29-Jan-18	20,000	20,000	7,557	12/31/23	Converts to common stock at \$0.0005 per share	Marshall Nicholishen	Loan

29-Jan-18	30,000	60,000	12,960	12/31/23	Converts to common stock at \$0.0005 per share	Mason Family Holdco / J David Mason	Loan
29-Jan-18	50,000	50,000	18,893	12/31/23	Converts to common stock at \$0.0005 per share	Millstone Ventures Ltd./ Trevor Fencott	Loan
29-Jan-18	40,000	40,000	15,114	12/31/23	Converts to common stock at \$0.0005 per share	Myra Sourkes	Loan
29-Jan-18	100,000	100,000	37,786	12/31/23	Converts to common stock at \$0.0005 per share	Nine Two Seven Ltd C/O Mr. Andrew Clark	Loan
29-Jan-18	10,000	10,000	3,778	12/31/23	Converts to common stock at \$0.0005 per share	Pamela Gillies	Loan
29-Jan-18	10,000	10,000	3,778	12/31/23	Converts to common stock at \$0.0005 per share	Perry N Dellelce Professional Corporation	Loan
29-Jan-18	50,000	50,000	18,893	12/31/23	Converts to common stock at \$0.0005 per share	Peter Mcrae	Loan
29-Jan-18	50,000	50,000	18,893	12/31/23	Converts to common stock at \$0.0005 per share	Push Corp	Loan
29-Jan-18	450,000	450,000	170,038	12/31/23	Converts to common stock at \$0.0005 per share	Quinsam Capital Corp / Roger Dent	Loan
29-Jan-18	200,000	200,000	75,572	12/31/23	Converts to common stock at \$0.0005 per share	Richard Boxer	Loan
29-Jan-18	10,000	10,000	3,778	12/31/23	Converts to common stock at \$0.0005 per share	Robert Stodgell	Loan
29-Jan-18	25,000	25,000	9,446	12/31/23	Converts to common stock at \$0.0005 per share	Roger Muelhupt	Loan
29-Jan-18	5,000	5,000	1,889	12/31/23	Converts to common stock at \$0.0005 per share	Walter Brian Carter	Loan
29-Jan-18	50,000	50,000	18,893	12/31/23	Converts to common stock at \$0.0005 per share	Wellner Capital Advisor Ltd. / Thomas Wellner	Loan
12-Feb-18	300,000	300,000	112,438	12/31/23	Converts to common stock at \$0.0005 per share	Pathfinder Partner Fund / Rob Ballard	Loan

02-Oct-18	127,250	220,000	59,599	1/1/19	35% discount from the lowest trading price of the Company's common stock in the preceding 15 trading days	John Kutkevicius Professional Corporation/John Kutkevicius	Loan
17-Oct-18	20,000	20,000	6,399	12/31/23	Converts to common stock at \$0.0005 per share	Blake Yorke Slader	Loan
17-Oct-18	20,000	20,000	6,399	12/31/23	Converts to common stock at \$0.0005 per share	Cynthia Guina	Loan
17-Oct-18	20,000	20,000	6,399	12/31/23	Converts to common stock at \$0.0005 per share	Cynthia Heleltine	Loan
17-Oct-18	20,000	20,000	6,339	12/31/23	Converts to common stock at \$0.0005 per share	Dawn Setter Real Estate Corp	Loan
17-Oct-18	24,000	24,000	7,680	12/31/23	Converts to common stock at \$0.0005 per share	Douglas Johnson	Loan
17-Oct-18	20,000	20,000	6,339	12/31/23	Converts to common stock at \$0.0005 per share	Edward Robertson	Loan
17-Oct-18	20,000	20,000	6,339	12/31/23	Converts to common stock at \$0.0005 per share	Eric McQuillan	Loan
17-Oct-18	20,000	20,000	6,339	12/31/23	Converts to common stock at \$0.0005 per share	Fiona Pasay	Loan
17-Oct-18	20,000	20,000	6,339	12/31/23	Converts to common stock at \$0.0005 per share	John Vowles	Loan
17-Oct-18	20,000	20,000	6,339	12/31/23	Converts to common stock at \$0.0005 per share	Justin Armstrong	Loan
17-Oct-18	20,000	20,000	6,339	12/31/23	Converts to common stock at \$0.0005 per share	Kai Ohs	Loan
17-Oct-18	20,000	20,000	6,339	12/31/23	Converts to common stock at \$0.0005 per share	R. Millicent Dunn	Loan
17-Oct-18	20,000	20,000	6,339	12/31/23	Converts to common stock at \$0.0005 per share	Roxy Smiley	Loan

23-Oct-18	30,000	30,000	9,560	12/31/23	Converts to common stock at \$0.0005 per share	1765288 Alberta Ltd / Peter Laurensse	Loan
23-Oct-18	20,000	20,000	6,339	12/31/23	Converts to common stock at \$0.0005 per share	Earl Andrews	Loan
23-Oct-18	10,000	10,000	3,186	12/31/23	Converts to common stock at \$0.0005 per share	Edward Charles Beales	Loan
23-Oct-18	20,000	20,000	6,339	12/31/23	Converts to common stock at \$0.0005 per share	Keith MJ Anderson Professional Corp	Loan
23-Oct-18	20,000	20,000	6,339	12/31/23	Converts to common stock at \$0.0005 per share	Mark David Wilneff	Loan
23-Oct-18	10,000	10,000	3,186	12/31/23	Converts to common stock at \$0.0005 per share	Peter Lee	Loan
08-Aug-19	12,642	33,092	2,276	8/8/20	35% discount from the lowest trading price of the Company's common stock in the preceding 15 trading days	LG Capital Funding LLC / Joseph Lerman	Loan
30-Aug-19	23,500	110,000	16,284	5/30/20	35% discount from the lowest trading price of the Company's common stock in the preceding 15 trading days	Platinum Point Capital / Brian Freifeld	Loan
04-Nov-19	33,516	33,516	14,510	11/4/20	35% discount from the lowest trading price of the Company's common stock in the preceding 15 trading days	LG Capital Funding LLC / Joseph Lerman	Loan
03-Jan-20	137,375	137,375	30,253	12/23/20	35% discount from the lowest trading price of the Company's common stock in the preceding 15 trading days	LG Capital Funding LLC / Joseph Lerman	Loan
21-Jan-20	52,500	50,000	11,331	1/20/21	35% discount from the lowest trading price of the Company's common stock in the preceding 15 trading days	LG Capital Funding LLC / Joseph Lerman	Loan

04-Feb-20	265,637	265,637	70,649	2/3/21	35% discount from the lowest trading price of the Company's common stock in the preceding 15 trading days	LG Capital Funding LLC / Joseph Lerman	Loan
03-Apr-20	30,000	66,000	9,261	4/3/21	35% discount from the lowest trading price of the Company's common stock in the preceding 15 trading days	Platinum Point Capital / Brian Freifeld	Loan
26-Aug-20	39,500	39,500	15,031	8/26/21	35% discount from the lowest trading price of the Company's common stock in the preceding 15 trading days	LG Capital Funding LLC / Joseph Lerman	Loan
29-Jan-21	174,445	174,445	20,993	29-Jan-22	35% discount from the lowest trading price of the Company's common stock in the preceding 15 trading days	<u>Bellridge Capital / Robert Klimkov</u>	Loan
12-Sep-21	365,896	600,000	37,954	12-Sep-22	So	AES Investments / Eli Safdieh	Loan

Use the space below to provide any additional details, including footnotes to the table above:

4) Issuer's Business, Products and Services

The purpose of this section is to provide a clear description of the issuer's current operations.
(Please ensure that these descriptions are updated on the Company's Profile on www.otcm Markets.com).

A. Summarize the issuer's business operations (If the issuer does not have current operations, state "no operations")

The Company provides analytical testing services to agricultural and pharmaceutical industries. The company also provides residential and commercial construction services.

B. List any subsidiaries, parent company, or affiliated companies.

Smith Scientific Industries, Greenhaus Analytical Labs, LLC; Viridis Analytics, LLC; EVIO Labs OR, Inc.; C3 Labs, LLC; EVIO Labs Humboldt, LLC and Keystone Labs, Inc.

C. Describe the issuers' principal products or services.

Products and services include analytical testing of agricultural and pharmaceutical products for quality and compliance. The company also offers residential and commercial construction services

5) 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 and the extent in which the facilities are utilized.

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.

As of September 30, 2022, the company has the following properties:

Laboratory at 7225 Roper Rd NW Edmonton, AB. Lease to renew 10/1/23

Sales Location at 925 Beville Rd, Suite 5, South Daytona, FL 32119

6) Officers, Directors, and Control Persons

Using the table below, please provide information, as of the period end date of this report, regarding any officers, or directors of the company, individuals or entities controlling more than 5% of any class of the issuers securities, or any person that performs a similar function, regardless of the number of shares they own. **If any insiders listed are corporate shareholders or entities, provide the name and address of the person(s) beneficially owning or controlling such corporate shareholders, or the name and contact information (City, State) of an individual representing the corporation or entity in the note section.**

Include Company Insiders who own any outstanding units or shares of any class of any equity security of the issuer.

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 or beneficial shareholders.

Names of All Officers, Directors and Control Persons	Affiliation with Company (e.g. Officer Title /Director/Owner of more than 5%)	Residential Address (City / State Only)	Number of shares owned	Share type/class	Ownership Percentage of Class Outstanding	Names of control person(s) if a corporate entity
<u>William Waldrop</u>	<u>CEO</u>	<u>Wyndham, ME</u>	<u>4,394,007</u>	<u>Common</u>	<u>>1%</u>	<u>NA</u>
<u>William Waldrop</u>	<u>CEO</u>	<u>Wyndham, ME</u>	<u>2,500,000</u>	<u>Preferred Series B</u>	<u>50%</u>	<u>NA</u>
<u>William Waldrop</u>	<u>CEO</u>	<u>Wyndham, ME</u>	<u>250,000</u>	<u>Preferred Series F</u>	<u>100%</u>	<u>NA</u>

<u>Lori Glauser</u>	<u>COO</u>	<u>Costa Mesa, CA</u>	<u>3,947,017</u>	<u>Common</u>	<u>>1%</u>	<u>NA</u>
<u>Lori Glauser</u>	<u>COO</u>	<u>Costa Mesa, CA</u>	<u>2,500,000</u>	<u>Preferred Series B</u>	<u>50%</u>	<u>NA</u>
<u>Lori Glauser</u>	<u>COO</u>	<u>Costa Mesa, CA</u>	<u>350,000</u>	<u>Preferred Series E</u>	<u>100%</u>	<u>NA</u>

7) Legal/Disciplinary History

A. Identify whether any of the persons or entities listed above have, in the past 10 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

B. Describe briefly any material pending legal proceedings, other than ordinary routine litigation incidental to the business, to which the issuer or any of its subsidiaries is a party or of which any of their property is the subject. Include the name of the court or agency in which the proceedings are pending, the date instituted, the principal parties thereto, a description of the factual basis alleged to underlie the proceeding and the relief sought. Include similar information as to any such proceedings known to be contemplated by governmental authorities.

On or around March 10, 2021, SLC1, LLC filed a Complaint for Breach Guaranty Agreement with the District Court Clark County, NV against C3 Labs, LLC for \$513,485. C3 Labs returned leased equipment in May, 2020. The Company has expensed past due lease payments and late fees, and these items are included in the liabilities in the balance sheet.

On October 10, 2022, the Company settled outstanding complaint with Leaf Detective. The prior claim was for \$548,000 plus interest. Leaf Detective performed a garnishment for outstanding balance of notes receivable in the amount of \$205,000. The remaining portion of the note was forgiven.

8) Third Party Service Providers

Provide the name, address, telephone number and email address of each of the following outside providers. You may add additional space as needed.

Securities Counsel (must include Counsel preparing Attorney Letters).

Name: _____
Address 1: _____
Address 2: _____
Phone: _____
Email: _____

Accountant or Auditor

Name: _____
Firm: _____
Address 1: _____
Address 2: _____
Phone: _____
Email: _____

Investor Relations

Name: _____
Firm: _____
Address 1: _____
Address 2: _____
Phone: _____
Email: _____

All other means of Investor Communication:

Twitter: _____
Discord: _____
LinkedIn: _____
Facebook: _____
[Other] _____

Other Service Providers

Provide the name of any other service provider(s) that **that assisted, advised, prepared, or provided information with respect to this disclosure statement**. This includes counsel, broker-dealer(s), advisor(s), consultant(s) or any entity/individual that provided assistance or services to the issuer during the reporting period.

Name: _____
Firm: _____
Nature of Services: _____
Address 1: _____
Address 2: _____
Phone: _____

Email: _____

9) Financial Statements

A. The following financial statements were prepared in accordance with:

- ☐ IFRS
- ☒ U.S. GAAP

B. The following financial statements were prepared by (name of individual)⁶:

Name: William Waldrop

Title: CEO

Relationship to Issuer: CEO

Describe the qualifications of the person or persons who prepared the financial statements: Bachelors Degree in Accounting, Masters Degree in Finance and 8 years of public company experience.

Provide the following financial statements for the most recent fiscal year or quarter. For the initial disclosure statement (qualifying for Pink Current Information for the first time) please provide reports for the two previous fiscal years and any subsequent interim periods.

- a. Audit letter, if audited;
- b. Balance Sheet;
- c. Statement of Income;
- d. Statement of Cash Flows;
- e. Statement of Retained Earnings (Statement of Changes in Stockholders' Equity)
- f. Financial Notes

Important Notes:

- Financial statements must be “machine readable”. Do not publish images/scans of financial statements.
- All financial statements for a fiscal period must be published together with the disclosure statement in one Annual or Quarterly Report.

⁶ The financial statements requested pursuant to this item must be prepared in accordance with US GAAP or IFRS and by persons with sufficient financial skills.

10) Issuer Certification

Principal Executive Officer:

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) in each Quarterly Report or Annual Report.

The certifications shall follow the format below:

I, William Waldrop certify that:

1. I have reviewed this Disclosure Statement for EVIO, 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.

March 30, 2023 [Date]

/s/ William Waldrop [CEO's Signature]

(Digital Signatures should appear as "/s/ [OFFICER NAME]")

Principal Financial Officer:

I, William Waldrop certify that:

1. I have reviewed this Disclosure Statement for EVIO, 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.

March 30, 2023 [Date]

/s/ William Waldrop [CFO's Signature]

(Digital Signatures should appear as "/s/ [OFFICER NAME]")

EVIO Inc.
FINANCIAL STATEMENTS
(unaudited)

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EVIO, INC.
Consolidated Balance Sheets (Unaudited)

	December 31, 2022	September 30, 2022
<u>ASSETS</u>		
Current assets:		
Cash and cash equivalents	\$ 6,000	\$ 5,000
Accounts receivable, net	56,000	59,000
Other current assets	-	-
Note receivable, current portion		295,000
Total current assets	62,000	359,000
Right of use assets	-	-
Capital assets, net	193,000	193,000
Land	-	-
Property and equipment, net	669,000	665,000
Security deposits	29,000	97,000
Total assets	\$ 953,000	\$ 1,314,000
<u>LIABILITIES AND STOCKHOLDERS' DEFICIT</u>		
Current liabilities:		
Accounts payable and accrued liabilities	\$ 4,027,000	\$ 4,121,000
Client deposits	7,000	7,000
Interest payable	1,903,000	1,810,000
Capital lease obligation, current	313,000	80,000
Lease liabilities, current		562,000
Convertible notes payable, net of discounts	1,256,000	1,772,000
Loans payable, net of discounts, current	261,000	183,000
Total current liabilities	7,767,000	8,535,000
Convertible debentures, net of loan discounts	4,113,000	4,113,000
Lease liabilities	(1,000)	(563,000)
Capital lease obligation, net		234,000
Loans payable, net	1,016,000	1,066,000
Loans payable, related party, net	557,000	517,000
Total liabilities	13,452,000	13,902,000
Stockholders' Deficit:		
Series B convertible preferred stock, \$0.0001 par value. 5,000,000 authorized; 5,000,000 shares issued and outstanding at Dec 31, 2022 and Sep 30, 2022, respectively	1,000	1,000
Series C convertible preferred stock, \$0.0001 par value. 500,000 authorized; 500,000 shares issued and outstanding at Dec 31, 2022 and Sep 30, 2022, respectively	-	-
Series D convertible preferred stock, \$0.0001 par value. 1,000,000 authorized; 349,500 and 349,500 shares issued and outstanding at Dec 31, 2022 and Sep 30, 2022, respectively	-	-
Series E convertible preferred stock, \$0.0001 par value. 500,000 authorized; 350,000 shares issued and outstanding at Dec 31, 2022 and Sep 30, 2022, respectively	-	-
Series F convertible preferred stock, \$0.0001 par value. 1,000,000 authorized; 250,000 shares issued and outstanding at Dec 31, 2022 and Sep 30, 2022, respectively	-	-
Common stock, \$0.0001 par value. 90,000,000,000 authorized; 18,283,526,298 and 16,604,225,982 shares issued and outstanding at Dec 31, 2022 and Sep 30, 2022, respectively	1,828,000	1,661,000
Additional paid-in capital	34,404,000	34,555,000
Retained earnings (accumulated deficit)	(49,090,000)	(48,885,000)
Accumulated other comprehensive income	(313,000)	(76,000)
Total stockholders' equity	(13,170,000)	(12,744,000)
Noncontrolling interest	671,000	156,000
Total equity	(12,499,000)	(12,588,000)
Total Liabilities and Stockholders' Deficit	\$ 953,000	\$ 1,314,000

The accompanying notes are an integral part of the consolidated financial statements.

EVIO, INC.

Consolidated Statements of Operations and Comprehensive Loss (Unaudited)

	Three Months Ended December 31, 2022	Three Months Ended December 31, 2021
Revenues		
Testing revenue	\$ 255,000	\$ 459,000
Consulting revenue	360,000	-
Total revenues	615,000	459,000
Cost of revenue:		
Testing services	45,000	175,000
Consulting services	298,000	81,000
Depreciation and amortization	16,000	189,000
Total cost of revenue	359,000	445,000
Gross margin	256,000	14,000
Operating expenses:		
Selling, general and administrative	65,000	324,000
Depreciation and amortization	-	13,000
Total operating expenses	65,000	337,000
Income (loss) from operations	191,000	(323,000)
Other income (expense)		
Interest income (expense), net	(127,000)	(85,000)
Other income (expense)	(1,000)	103,000
Gain (loss) on change in fair market value of derivative liabilities	-	-
Total other income (expense)	(128,000)	18,000
Income (loss) before income taxes	63,000	(305,000)
Provision for income taxes (benefit)	-	-
Net income (loss)	\$ 63,000	\$ (305,000)
Net income (loss) attributable to noncontrolling interest	12,000	(186,000)
Net income (loss) attributable to EVIO, Inc. shareholders	\$ 51,000	\$ (119,000)
Basic and diluted earnings (loss) per common share	-	-
Weighted-average number of common shares outstanding:		
Basic and diluted	18,283,526,208	16,604,225,892
Comprehensive loss:		
Net income (loss)	\$ 63,000	\$ (305,000)
Foreign currency translation adjustment	(318,000)	182,000
Comprehensive income (loss)	\$ (255,000)	\$ (123,000)

The accompanying notes are an integral part of the consolidated financial statements.

EVIO, INC.

Consolidated Statements of Changes in Stockholders' Equity (Deficit) (Unaudited)

	Series B Preferred Stock		Series C Preferred Stock		Series D Preferred Stock		Series E Preferred Stock		Series F Preferred Stock		Common Stock		Additional Paid-in Capital	Retained Earnings	Accum Other Comp Income	Total Stockholders' Equity	Noncontrolling Interest	Total Equity
	Shares	Value	Shares	Value	Shares	Value	Shares	Value	Shares	Value	Shares	Value						
Balance - September 30, 2021	5,000,000	\$1,000	500,000	\$-	339,500	\$-	350,000	\$-	-	\$-	3,674,361,837	\$368,000	\$33,503,000	\$(47,930,000)	\$(146,000)	\$(14,204,000)	\$(294,000)	\$(14,498,000)
Net income (loss)	-	-	-	-	-	-	-	-	-	-	-	-	-	(505,000)	-	(505,000)	450,000	(55,000)
Change in foreign currency translation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	70,000	70,000	-	70,000
Issuance of preferred stock E as payment for loans from officers	-	-	-	-	-	-	-	-	250,000	-	-	-	250,000	-	-	250,000	-	250,000
Issuance of common stock in connection with the conversion of debentures	-	-	-	-	-	-	-	-	-	-	9,454,474,969	945,000	614,000	-	-	1,559,000	-	1,558,000
Issuance of common stock in connection with the conversion of interest payable	-	-	-	-	-	-	-	-	-	-	3,475,389,176	348,000	188,000	-	-	536,000	-	536,000
Reclassification of NCI	-	-	-	-	-	-	-	-	-	-	-	-	(450,000)	-	-	(450,000)	-	-
Balance - September 30, 2022	5,000,000	\$1,000	500,000	\$-	339,500	\$-	350,000	\$-	250,000	\$-	16,604,225,982	\$1,661,000	\$34,555,000	\$(48,885,000)	\$ (76,000)	\$(12,744,000)	\$ 156,000	\$(12,588,000)
Balance - September 30, 2022	5,000,000	\$1,000	500,000	\$-	339,500	\$-	350,000	\$-	250,000	\$-	16,604,225,982	\$1,661,000	\$34,555,000	\$(48,885,000)	\$ (76,000)	\$(12,744,000)	\$ 156,000	\$(12,588,000)
Net income (loss)	-	-	-	-	-	-	-	-	-	-	-	-	-	63,000	-	63,000	(12,000)	51,000
Change in foreign currency translation	-	-	-	-	-	-	-	-	-	-	-	-	-	(318,000)	-	(318,000)	318,000	-
Issuance of common stock in connection with the conversion of debentures	-	-	-	-	-	-	-	-	-	-	1,110,648,357	111,000	(80,000)	-	-	31,000	-	31,000
Issuance of common stock in connection with the conversion of interest payable	-	-	-	-	-	-	-	-	-	-	568,651,959	56,000	(41,000)	-	-	15,000	-	15,000
Reclassification of NCI	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(238,000)	(238,000)	238,000	-
Adjustment to APIC	-	-	-	-	-	-	-	-	-	-	-	-	(30,000)	-	-	(30,000)	21,000	(9,000)
Balance - December 31, 2022	5,000,000	\$1,000	500,000	\$-	339,500	\$-	350,000	\$-	250,000	\$-	18,283,526,298	\$1,828,000	\$34,404,000	\$(49,140,000)	\$ (314,000)	\$(13,221,000)	\$ 721,000	\$(12,500,000)

EVIO, INC.
Consolidated Statement of Cash Flows

	Three Months Ended December 31, 2022	Year ended September 30, 2022
Cash flows from operating activities of continuing operations:		
Net income (loss)	\$ 63,000	\$ (505,000)
Adjustments to reconcile net loss to cash used in operating activities:		
Amortization of debt discount	1,000	1,000
Common stock issued in exchange for fees and services	-	-
Issuance of common stock in satisfaction of debt issuances costs	-	-
Depreciation and amortization	16,000	(659,000)
Financing cost	-	-
Loss on disposal of assets	-	186,000
Provision for doubtful accounts	-	76,000
Stock based compensation	-	10,000
Changes in operating assets and liabilities:		
Accounts receivable	3,000	11,000
Prepaid expenses	-	-
Notes receivable	295,000	21,000
Other current assets	-	3,000
Security deposits	68,000	-
Operating lease right of use assets	-	15,000
Accounts payable and accrued liabilities	(94,000)	146,000
Customer deposits and deferred revenues	-	(26,000)
Interest payable	93,000	69,000
Net cash provided by (used in) operating activities	444,000	(652,000)
Cash flows from investing activities:		
Proceeds from notes receivable	-	600,000
Disposition of Fixed Assets	-	182,000
Purchase of fixed assets	80,000	(67,000)
Net cash provided by (used in) investing activities	80,000	715,000
Cash flows from financing activities:		
Proceeds from loans payable	-	14,000
Proceeds from related party advances	40,000	102,000
Repayments of capital leases	-	(180,000)
Repayments of convertible notes	(200,000)	-
Repayments of loans payable	(50,000)	(9,000)
Cancellation of Debt	(316,000)	-
Net cash provided by (used in) financing activities	(526,000)	(73,000)
Effect of exchange rates on cash and cash equivalents	3,000	3,000
Net increase (decrease) in cash and cash equivalents	1,000	(7,000)
Cash and cash equivalents at beginning of period	5,000	12,000
Cash and cash equivalents at end of period	\$ 6,000	\$ 5,000
Supplemental disclosure of cash flow information:		
Cash paid for interest	\$ -	\$ -
Cash paid for income taxes	\$ -	\$ -
Supplemental disclosure of non-cash investing and financing activities:		
Conversion of convertible note and accrued interest into common stock	\$ 47,250	\$ 2,095,000
Settlement of officer's compensation for preferred stock	\$ -	\$ 250,000

The accompanying notes are an integral part of the consolidated financial statements.

EVIO, INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

NOTE 1 – ORGANIZATION AND NATURE OF ACTIVITIES

EVIO, Inc., a Colorado corporation and its subsidiaries provide analytical testing and advisory services to the emerging legalized cannabis industry. EVIO, Inc. was originally incorporated in the State of New York, December 12, 1977 under the name 3171 Holding Corporation. On February 22, 1979, the name was changed to Electronomic Industries Corp. and on February 23, 1983 the name was changed to Quantech Electronics Corp. The Company was reincorporated in the State of Colorado on December 15, 2003. On August 29, 2014, the Company completed a reverse merger with Signal Bay Research, Inc., a Nevada Corporation, and assumed its operations. In September 2014, the Company changed its name from Quantech Electronics Corp. to Signal Bay, Inc. then to EVIO, INC. in August 2017. The Company has selected September 30 as its fiscal year end. The Company is domiciled in the State of Colorado, and its corporate headquarters are located in Henderson, Nevada.

Beginning in 2016, EVIO Inc. performed analytical testing for cannabis and cannabis products including hemp and CBD products. As of April 2021, the company has consolidated its operations to three locations: Keystone Labs in Edmonton, Alberta; GreenHaus Analytical Labs dba EVIO Labs Portland in Tigard, OR; and C3 Labs, LLC dba Steep Hill CA. These three locations serve the markets of Canada, Oregon and California, respectively. During 2022, operations at C3 Labs, LLC was discontinued due to deteriorating market conditions and Greenhaus Analytical Labs performed an asset sale of its license, equipment and assets in April 2022. Subsequently, EVIO commenced operating as Coast to Coast Contracting in June 2022.

The company performs consulting services and performs analytical testing for the cannabis and pharmaceutical industries. The company tests products to verify they meet regulatory requirements for sale. The company also provide consulting services for the residential and commercial construction and remodeling industry.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

A summary of significant accounting policies of EVIO, INC. (the “Company”) is presented to assist in understanding the Company’s financial statements. The accounting policies presented in these footnotes conform to accounting principles generally accepted in the United States of America and have been consistently applied in the preparation of the accompanying financial statements. These financial statements and notes are representations of the Company’s management who are responsible for their integrity and objectivity.

Principles of Consolidation

The Company prepares its consolidated financial statements on the accrual basis of accounting. The accompanying consolidated financial statements include the accounts of the Company and its wholly and partially owned subsidiaries, all of which have a fiscal year end of September 30. All intercompany accounts, balances and transactions have been eliminated in the consolidation.

The Company consolidates its subsidiaries in accordance with ASC 810, and specifically ASC 810-10-15-8 which states, the usual condition for a controlling financial interest is ownership of a majority voting interest, and, therefore, as a general rule ownership by one reporting entity, directly or indirectly, or over 50% of the outstanding voting shares of another entity is a condition pointing toward consolidation."

Cash and Cash Equivalents

All cash is maintained with major financial institutions. Deposits may exceed the amount of insurance provided on such deposits. For the purposes of the cash flows, the Company considers all short-term debt securities purchased with original maturity of three months or less to be cash equivalents. The Company did not have any cash equivalents as of December 31, 2022 or September 30, 2022.

Accounts Receivable and Allowance for Doubtful Accounts

Accounts receivables are recorded at their original invoice amounts. We regularly review collectability and establish an allowance for uncollectible amounts as necessary based on our experience with historical collectability. Management recognized an allowance for uncollectible amounts, of \$28,000 and \$28,000 for December 31, 2022 or September 30, 2022, respectively.

Notes Receivable

The Company accounts investments for notes receivable in accordance with ASC 320.

As of December 31, 2022 the company had no notes receivable. As of September 30, 2022, the company maintained two note receivables totaling in the amount of \$295,000. Both of these are deemed fully collectible, and have been collected.

Business Combinations.

We have adopted the amendment to ASC 805 for the accounting for business acquisitions both during the period of the acquisition and in subsequent periods. Among the more significant changes in the accounting for acquisitions are the following:

- Contingent consideration is recorded at fair value as an element of purchase price with subsequent adjustments recognized in operations.
- Subsequent decreases in valuation allowances on acquired deferred tax assets are recognized in operations after the measurement period.
- Upon gaining control of an entity in which an equity method or cost basis investment was held, the carrying value of that investment is adjusted to fair value with the related gain or loss recorded in earnings.

Reclassification

Certain amounts in the 2021 financial statements have been reclassified to conform to the 2022 financial presentation. These reclassifications have no impact on net loss.

Use of Estimates

The preparation of financial statements in accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. A change in managements' estimates or assumptions may have a material impact on the financial condition and results of operations of the Company during the period in which such changes occurred. Actual results could differ from those estimates. The Company's financial statements reflect all adjustments that management believes are necessary for the fair presentation of their financial condition and results of operations for the periods presented.

Revenue Recognition

In 2022 the Company recognizes revenue under ASC 606, Revenue from Contracts with Customers. The core principle of the new revenue standard is that a company should recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the company expects to be entitled in exchange for those goods or services. The following five steps are applied to achieve that core principle:

- Step 1: Identify the contract with the customer
- Step 2: Identify the performance obligations in the contract
- Step 3: Determine the transaction price
- Step 4: Allocate the transaction price to the performance obligations in the contract
- Step 5: Recognize revenue when the company satisfies a performance obligation

The Company generates revenue from consulting services, licensing agreements and testing of cannabis and cannabis products for both medicinal and recreational consumption.

The Company accounts for a contract after it has been approved by all parties to the arrangement, the rights of the parties are identified, payment terms are identified, the contract has commercial substance and collectability of consideration is probable.

The Company evaluates the services promised in each contract at inception to determine whether the contract should be accounted for as having one or more performance obligations. The Company's services included in its contracts are distinct from one another.

The Company determines the transaction price for each contract based on the consideration it expects to receive for the distinct services being provided under the contract.

The Company recognizes revenue as performance obligations are satisfied and the customer obtains control of the goods or services provided. In determining when performance obligations are satisfied, the Company considers factors such as contract terms, payment terms and whether there is an alternative future use of the product or service.

The Company recognizes revenue from testing services upon delivery of its testing results to the client. Customer orders for testing services are generally completed within two weeks of receiving the order.

Consulting engagements may vary in length and scope, but will generally include the review and/or preparation of regulatory filings, business plans and financial models to customers within the same industry. Revenue from consulting services is recognized upon completion of deliverables as outlined in the consulting agreement.

The Company recognizes revenue from right of use license agreements upon transfer of control of the functional intellectual property. In certain licensing agreements, the Company may receive royalty revenues based upon performance metrics which are recognized as earned over time.

Cost of Revenue Recognition

The Company recognizes all costs incurred that are directly related to revenue generating activities as a cost of revenue. These costs include salaries and payroll taxes associated with lab employees, rent and utilities on lab facilities, repairs and maintenance to facilities and equipment, depreciation of lab equipment and outsourced professional services utilized for consulting engagements.

Stock Based Compensation

In accordance with ASC No. 718, Compensation – Stock Compensation (“ASC 718”), the Company measures the cost of stock-based compensation arrangements based on the grant-date fair value and recognizes the cost in the financial statements at the time goods are received or over the period during which employees and non-employees are required to provide services. If the Company cannot estimate reliably the fair value of the goods and services received, the Company shall measure their value indirectly by reference to the fair value of the equity instruments granted. For transactions with employees and others providing similar services, the Company measures the fair value of the services by reference to the fair value of the equity instruments granted. Stock-based compensation arrangements may include stock options, restricted stock plans, performance-based awards, stock appreciation rights and employee stock purchase plans.

The Company utilizes the Black-Scholes simulation model, which was developed for use in estimating the fair value of options. Option-pricing models require the input of highly complex and subjective variables including the expected life of options granted and the expected volatility of the Company’s stock price over a period equal to or greater than the expected life of the options.

Income Taxes

The Company uses the asset and liability method of accounting for income taxes in accordance with ASC 740-10, “Accounting for Income Taxes.” Under this method, income tax expense is recognized for the amount of: (i) taxes payable or refundable for the current year; and, (ii) deferred tax consequences of temporary differences resulting from matters that have been recognized in an entity’s financial statements or tax returns. 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 the results of operations in the period that includes the enactment date. A valuation allowance is provided to reduce the deferred tax assets reported if, based on the weight of available positive and negative evidence, it is more likely than not that some portion or all of the deferred tax assets will not be realized.

ASC 740-10 prescribes a recognition threshold and measurement attribute for the financial statement recognition of a tax position taken or expected to be taken on a tax return. Under ASC 740-10, a tax benefit from an uncertain tax position taken or expected to be taken may be recognized only if it is “more likely than not” that the position is sustainable upon examination, based on its technical merits. The tax benefit of a qualifying position under ASC 740-10 would equal the largest amount of tax benefit that is greater than 50% likely of being realized upon ultimate settlement with a taxing authority having full knowledge of all the relevant information. A liability (including interest and penalties, if applicable) is established to the extent a current benefit has been recognized on a tax return for matters that are considered contingent upon the outcome of an uncertain tax position. Related interest and penalties, if any, are included as components of income tax expense and income taxes payable.

Capital Leases

The Company determines if an arrangement is a lease at inception and has lease agreements for warehouses, office facilities, and equipment. These commitments have remaining non-cancelable lease terms, with lease expirations which range from 2020 to 2026. As a result of the adoption of ASC 842, certain real estate and equipment operating leases have been recorded on the balance sheet with a lease liability and right- of-use asset (“ROU”).

Operating leases are included in operating lease ROU assets, operating lease obligations, current, and operating lease obligations, long term on the condensed consolidated balance sheets. Finance leases are included in property and equipment, finance lease obligations, short term, and finance lease obligations, long term, on the condensed consolidated balance sheets. ROU assets represent the Company’s right to use an underlying asset for the lease term, and lease liabilities represent the obligation to make scheduled lease payments. ROU

assets and liabilities are recognized on the lease commencement date based on the present value of lease payments over the lease term. The present value of lease payments is calculated using the incremental borrowing rate at lease commencement, which takes into consideration recent debt issuances as well as other applicable market data available.

Amortization of lease assets is included in general and administrative expenses. The future minimum lease payments of lease liabilities as of September 30, 2022, are as follows:

<u>Year ended September 30,</u>	<u>Operating Leases</u>	<u>Financing Leases</u>
<u>2022</u>	0	314,000
<u>2023</u>	0	0
<u>2024</u>	0	0
<u>2025</u>	0	-
<u>Total Lease Liabilities</u>	<u>\$ 0</u>	<u>\$ 314,000</u>

Concentration of Credit Risk

Instruments that potentially subject the Company to concentration of credit risk consist principally of cash deposits, notes receivable and accounts receivable. As of September 30, 2022, the Company did not hold cash at any financial institution in excess of the amount insured by the Federal Deposit Insurance Corporation ("FDIC") of up to \$250,000.

No individual client represents greater than 10% of the annual revenue.

As of December 31, 2022, the Company had total accounts receivable, net of allowances, of \$56,000. Five clients comprised of 23% of this balance as follows:

	<u>Balance</u>	<u>Percent of Total</u>
Customer 1	\$ 20,000	16%
Customer 2	11,000	8%
Customer 3	8,000	6%
Customer 4	7,000	5%
Customer 5	7,000	5%
All others	82,000	60%
Total	138,000	100%
Allowance for doubtful accounts	(79,000)	
Net accounts receivable	<u>\$ 56,000</u>	

Property and Equipment

Property and equipment are carried at cost. Expenditures for maintenance and repairs are expensed in the period incurred. Renewals and betterments that materially extend the life of the assets are capitalized. When assets are retired or otherwise disposed of, the cost and related accumulated depreciation are removed from the accounts, and any resulting gain or loss is reflected in income for the period.

Depreciation is computed for financial statement purposes on a straight-line basis over estimated useful lives of the related assets and the modified accelerated cost recovery system for federal income tax purposes. The estimated useful lives of depreciable assets are:

	<u>Estimated Useful Lives</u>
Building	39 years
Laboratory and Computer Equipment	5 years
Furniture and Fixtures	7 years
Software	3 years
Domains	15 years

Impairment of Long-Lived Assets

The Company evaluates, on a periodic basis, long-lived assets to be held and used for impairment in accordance with the reporting requirements of ASC 360-10. The evaluation is based on certain impairment indicators, such as the nature of the assets, the future economic benefit of the assets, any historical or future profitability measurements, as well as other external market conditions or factors

that may be present. If these impairment indicators are present or other factors exist that indicate that the carrying amount of the asset may not be recoverable, then an estimate of the undiscounted value of expected future operating cash flows is used to determine whether the asset is recoverable and the amount of any impairment is measured as the difference between the carrying amount of the asset and its estimated fair value. The fair value is estimated using valuation techniques such as market prices for similar assets or discounted future operating cash flows.

The Company performed its annual fair value assessment at December 31, 2022, on its subsidiaries with material long-lived asset amounts on their respective balance sheets and determined that no impairment exists.

Financial Instruments

The Company has adopted the guidance under ASC Topic 820 for financial instruments measured on a fair value on a recurring basis. Fair value is defined as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability, in an orderly transaction between market participants on the measurement date. Valuation techniques used to measure fair value must maximize the use of observable inputs and minimize the use of unobservable inputs.

ASC Topic 820 establishes a fair value hierarchy, giving the highest priority to quoted prices in active markets and the lowest priority to unobservable data and requires disclosures for assets and liabilities measured at fair value based on their level in the hierarchy. The fair value hierarchy is based on three levels of inputs, of which the first two are considered observable and the last unobservable, as follows:

- Level 1 applies to assets or liabilities for which there are quoted prices in active markets for identical assets or liabilities.
- Level 2 applies to assets or liabilities for which there are inputs other than quoted prices that are observable for the asset or liability such as quoted prices for similar assets or liabilities in active markets; quoted prices for identical assets or liabilities in markets with insufficient volume or infrequent transactions (less active markets); or model-derived valuations in which significant inputs are observable or can be derived principally from, or corroborated by, observable market data.
- Level 3 applies to assets or liabilities for which there are unobservable inputs to the valuation methodology that are significant to the measurement of the fair value of the assets or liabilities.

The Company's financial instruments consist principally cash, accounts payable, and accrued liabilities. The carrying values of these financial instruments approximate their fair value due to their short maturities. The carrying amount of the Company's debt approximates fair value because the interest rates on these instruments approximate the interest rate on debt with similar terms available to the Company.

The Company analyzes all financial instruments with features of both liabilities and equity under ASC 480, "Distinguishing Liabilities from Equity" and ASC 815, "Derivatives and Hedging". Derivative liabilities are adjusted to reflect fair value at each period end, with any increase or decrease in the fair value being recorded in results of operations as adjustments to fair value of derivatives. The effects of interactions between embedded derivatives are calculated and accounted for in arriving at the overall fair value of the financial instruments. In addition, the fair value of free-standing derivative instruments such as warrant and option derivatives are valued using the Black-Scholes simulation model.

The Company's derivative liabilities were adjusted to fair market value at the end of each reporting period, using Level 3 inputs.

The following table sets forth by level with the fair value hierarchy the Company's financial assets and liabilities measured at fair value on September 30, 2022:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Liabilities				
Derivative financial instruments	\$ -	\$ -	\$ -	\$ -

The following table sets forth by level with the fair value hierarchy the Company's financial assets and liabilities measured at fair value on September 30, 20210:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Liabilities				
Derivative financial instruments	\$ -	\$ -	\$ -	\$ -

Non-Controlling Interest

The Company reports the non-controlling interest in its majority owned subsidiaries in the consolidated balance sheets within the stockholders' deficit section, separately from the Company's stockholders' deficit. Non-controlling interest represents the non-controlling interest holders' proportionate share of the equity of the Company's majority-owned subsidiaries. Non-controlling interest is adjusted for the non-controlling interest holders' proportionate share of the earnings or losses and other comprehensive income (loss) and the non-controlling interest continues to be attributed its share of losses even if that attribution results in a deficit non-controlling interest balance.

Related Parties

The registrant follows subtopic 850-10 of the FASB Accounting Standards Codification for the identification of related parties and disclosure of related party transactions.

Pursuant to Section 850-10-20 the Related parties include (a) affiliates of the registrant; (b) entities for which investments in their equity securities would be required, absent the election of the fair value option under the Fair Value Option Subsection of Section 825-10-15, to be accounted for by the equity method by the investing entity; (c) trusts for the benefit of employees, such as pension and profit-sharing trusts that are managed by or under the trusteeship of management; (d) principal owners of the registrant; (e) management of the registrant; (f) other parties with which the registrant may deal if one party controls or can significantly influence the management or operating policies of the other to an extent that one of the transacting parties might be prevented from fully pursuing its own separate interests; and (g) Other parties that can significantly influence the management or operating policies of the transacting parties or that have an ownership interest in one of the transacting parties and can significantly influence the other to an extent that one or more of the transacting parties might be prevented from fully pursuing its own separate interests.

The financial statements shall include disclosures of material related party transactions, other than compensation arrangements, expense allowances, and other similar items in the ordinary course of business. However, disclosure of transactions that are eliminated in the preparation of consolidated or combined financial statements is not required in those statements. The disclosures shall include: (a) the nature of the relationship(s) involved; (b) description of the transactions, including transactions to which no amounts or nominal amounts were ascribed, for each of the periods for which income statements are presented, and such other information deemed necessary to an understanding of the effects of the transactions on the financial statements; (c) the dollar amounts of transactions for each of the periods for which income statements are presented and the effects of any change in the method of establishing the terms from that used in the preceding period; and (d) amounts due from or to related parties as of the date of each balance sheet presented and, if not otherwise apparent, the terms and manner of settlement.

Basic Earnings (Loss) Per Share

The Company computes net income (loss) per share in accordance with Accounting Standards Codification ("ASC") 260, "*Earnings per Share*." ASC 260 requires presentation of both basic and diluted earnings per share (EPS) on the face of the income statement. Basic EPS is computed by dividing net income (loss) available to common shareholders (numerator) by the weighted average number of shares outstanding (denominator) during the period. Diluted EPS gives effect to all dilutive potential common shares outstanding during the period using the treasury stock method and convertible preferred stock using the if-converted method. In computing diluted EPS, the average stock price for the period is used in determining the number of shares assumed to be purchased from the exercise of stock options or warrants. Given the net losses of the Company during the years ended September 30, 2022 and 2021, the effects of convertible equity and debt instruments were anti-dilutive resulting in basic and diluted loss per weighted average common shares outstanding equal. There was a total of 18,283,526,298 and 16,604,225,892 common stock equivalents excluded from diluted earnings per share for the periods ended December 31, 2022 and September 30, 2022.

Recently Issued Accounting Pronouncements

In January 2017, the FASB issued ASU 2017-04, "*Intangibles—Goodwill and Other (Topic 350), Simplifying the Test for Goodwill Impairment*". The amendments in this update simplify how an entity is required to test goodwill for impairment by eliminating Step 2 from the goodwill impairment test. This update is effective for annual or interim goodwill impairment tests in fiscal years beginning after December 31, 2019. Early adoption is permitted for interim or annual goodwill impairment tests performed on testing after January 1, 2017. The Company notes that this guidance applies to its reporting requirements and will implement the new guidance accordingly in performing goodwill impairment testing; however, the Company does not believe this update will have a material impact on the consolidated financial statements.

In January 2017, the FASB issued ASU 2017-01, "*Business Combinations (Topic 805): Clarifying the Definition of a Business*," which revises the definition of a business. This update is effective for annual periods beginning after December 15, 2017, including interim periods within those years. Early adoption is permitted. The Company notes that this guidance will impact its acquisitions beginning January 1, 2018.

Management believes recently issued accounting pronouncements will have no impact on the financial statements of the Company.

In June 2018, the FASB issued ASU 2018-07, *Compensation - Stock Compensation (Topic 718)* which simplifies certain aspects of the accounting for nonemployee share-based payment transactions resulting from expanding the scope of Topic 718, *Compensation - Stock Compensation*, to include share-based payment transactions for acquiring goods and services from nonemployees. Certain areas of the simplification apply only to nonpublic entities. The amendments specify that Topic 718 applies to all share-based payment transactions in which a grantor acquires goods or services to be used or consumed in a grantor's own operations by issuing share-based payment awards. The amendments also clarify that Topic 718 does not apply to share-based payments used to effectively provide (1) financing to the issuer or (2) awards granted in conjunction with selling goods or services to customers as part of a contract accounted for under Topic 606, *Revenue from Contracts with Customers*. The amendments of the ASU are effective for public business entities for fiscal years beginning after December 15, 2018, including interim periods within that fiscal year. Early adoption is permitted. The Company is currently evaluating the impact of the adoption of this standard on our consolidated financial statements.

In August 2018, the SEC issued Final Rule Release No. 33-10532, Disclosure Update and Simplification. Under the final rule Company's must now analyze changes in stockholders' equity in the form of a reconciliation, for the current and comparative year-to-date, with subtotals for each interim period.

Other accounting standards that have been issued or proposed by the FASB or other standards-setting bodies that do not require adoption until a future date are not expected to have a material impact on our financial statements upon adoption.

NOTE 3 – ACQUISITIONS

There were no acquisitions completed during the fiscal Years Ended September 30, 2022 and 2021, respectively.

Not Applicable

NOTE 4 – GOING CONCERN

The Company's consolidated financial statements are prepared using accounting principles generally accepted in the United States of America applicable to a going concern, which contemplates the realization of assets and liquidation of liabilities in the normal course of business. However, the Company has negative working capital, recurring losses, and does not have a source of revenues sufficient to cover its operating costs. These factors raise substantial doubt about the Company's ability to continue as a going concern.

The ability of the Company to continue as a going concern is dependent upon its ability to successfully accomplish the plan described in the preceding paragraph and eventually attain profitable operations. The accompanying financial statements do not include any adjustments that may be necessary if the Company is unable to continue as a going concern.

In the coming year, the Company's foreseeable cash requirements will relate to continual development of the operations of its business, maintaining its good standing and making the requisite filings with the Securities and Exchange Commission, and the payment of expenses associated with operations and business developments. The Company may experience a cash shortfall and be required to raise additional capital.

Historically, it has mostly relied upon internally generated funds such as shareholder loans and advances to finance its operations and growth. Management may raise additional capital by retaining net earnings or through future public or private offerings of the Company's stock or through loans from private investors, although there can be no assurance that it will be able to obtain such financing. The Company's failure to do so could have a material and adverse effect upon it and its shareholders.

NOTE 5 – INTANGIBLE ASSETS

There were no intangible assets during the periods ended December 31, 2022 and September 30, respectively.

NOTE 6 – PROPERTY, PLANT AND EQUIPMENT

The Company's property and equipment was \$2,962,000 and \$4,301,000 for the years ended September 30, 2022 and 2021, respectively. Property, plant, and equipment includes capital assets, land, buildings & real estate, equipment, software, leasehold improvements, and vehicles net of accumulated depreciation.

	2022	2021
Capital Assets	\$ 524,000	\$ 1,361,000
Land	-	213,000
Buildings & Real Estate	-	942,000
Furniture and Equipment	18,000	91,000
Laboratory Equipment	1,705,000	2,427,000
Software	84,000	84,000
Leasehold Improvements	259,000	421,000
Vehicles	52,000	75,000
Total	2,642,000	5,614,000
Accumulated depreciation	(1,784,000)	(2,652,000)
Net value	\$ 858,000	\$ 2,962,000

NOTE 7 – RELATED PARTY TRANSACTIONS

During the years ended September 30, 2022 and 2021, the Company received loans from its Chief Officers totaling \$14,867 and \$196,867 and made repayments totaling \$0 and \$162,361, respectively. \$250,000 of prior balance was converted to Series F Preferred Stock. There was \$ 52,909 and \$ 273,253 due as of September 30, 2022 and 2021, respectively and are included in the accompanying consolidated balance sheets as a current portion of notes payable to related parties. The loans carry a 0% interest rate and are due on demand.

During the years ended September 30, 2022 and 2021, the Company received loans from a related party associate with Keystone Labs totaling \$34,000 and \$71 and made \$0 repayments for both years. There was \$451,000 and \$417,000 due as of September 30, 2021 and 2020, respectively. Amounts have been adjusted for USD. The advances are non-interest bearing and due on demand and is included in the accompanying consolidated balance sheets as a current portion of notes payable to related parties.

NOTE 8 – STOCKHOLDERS' EQUITY

Series A Convertible Preferred Stock

The Company designated 1,850,000 shares of Series A Convertible Preferred Stock ("Series A Preferred Stock") with a par value of \$0.0001 per share. Initially, there will be no dividends due or payable on the Series A Preferred Stock. Any future terms with respect to dividends shall be determined by the Board consistent with the Corporation's Certificate of Incorporation. Any and all such future terms concerning dividends shall be reflected in an amendment to this Certificate, which the Board shall promptly file or cause to be filed.

All shares of the Series A Preferred Stock shall rank (i) senior to the Corporation's Common Stock and any other class or series of capital stock of the Corporation hereafter created, (ii) pari passu with any class or series of capital stock of the Corporation hereafter created and specifically ranking, by its terms, on par with the Series A Preferred Stock and (iii) junior to any class or series of capital stock of the Corporation hereafter created specifically ranking, by its terms, senior to the Series A Preferred Stock, in each case as to distribution of assets upon liquidation, dissolution or winding up of the Corporation, whether voluntary or involuntary.

The Series A Preferred shall have no liquidation preference over any other class of stock.

Except as otherwise required by law, holders of Series A Preferred Stock shall have no special voting rights and their consent shall not be required (except to the extent they are entitled to vote with holders of Common Stock or any other class or series of preferred stock) for the taking of any corporate action.

Conversion at the Option of the Holder. From 12 months from the date of issuance, each holder of shares of Series A Preferred Stock may, at any time and from time to time, convert (an "Optional Conversion") each of its shares of Series A Preferred Stock into fully paid and nonassessable shares of Common Stock at a rate equal to 4.9% of the Common Stock.

For a period of 18 months after the Preferred is convertible, the conversion price of the Series A Preferred will be subject to adjustment to prevent dilution in the event that the Company issues additional shares at a purchase price less than the applicable conversion price. The conversion price will be subject to adjustment on a weighted basis that takes into account issuances of additional shares. At the

expiration of the antidilution period, the conversion rate in Section VI (A) above shall be equal to a conversion rate equal to 4.9% on the Common Stock. For example, if on the date of expiration of the antidilution clause there are 500,000,000 shares of Common Stock issued and outstanding then each Series A Preferred Stock shall convert at a rate of 13.24 common shares for each 1 Series Preferred Share.

The Company has evaluated the Series A Preferred Stock in accordance with ASC 815 and has determined their conversion options were for equity and ASC 815 does not apply.

The Company has evaluated the Series A Preferred Stock in accordance with FASB ASC Subtopic 470-20, and has determined that there is no beneficial conversion feature that must be accounted.

The Company has 0 shares of Series A Convertible Stock issued and outstanding as of September 30, 2022 and 2021.

Series B Convertible Preferred Stock

The Company designated 5,000,000 shares of Series B Convertible Preferred Stock ("Series B Preferred Stock") with a par value of \$0.0001 per share.

Initially, there will be no dividends due or payable on the Series B Preferred Stock. Any future terms with respect to dividends shall be determined by the Board consistent with the Corporation's Certificate of Incorporation. Any and all such future terms concerning dividends shall be reflected in an amendment to this Certificate, which the Board shall promptly file or cause to be filed.

All shares of the Series B Preferred Stock shall rank (i) senior to the Corporation's Common Stock and any other class or series of capital stock of the Corporation hereafter created, (ii) *pari passu* with any class or series of capital stock of the Corporation hereafter created and specifically ranking, by its terms, on par with the Series B Preferred Stock and (iii) junior to any class or series of capital stock of the Corporation hereafter created specifically ranking, by its terms, senior to the Series B Preferred Stock, in each case as to distribution of assets upon liquidation, dissolution or winding up of the Corporation, whether voluntary or involuntary.

The Series B Preferred shall have no liquidation preference over any other class of stock.

Each holder of outstanding shares of Series B Preferred Stock shall be entitled to the number of votes equal to one Common Share. Except as provided by law, or by the provisions establishing any other series of Preferred Stock, holders of Series B Preferred Stock and of any other outstanding series of Preferred Stock shall vote together with the holders of Common Stock as a single class.

Each holder of shares of Series B Preferred Stock may, at any time and from time to time, convert (an "Optional Conversion") each of its shares of Series B Preferred Stock into one (1) fully paid and nonassessable shares of Common Stock.

The Company has evaluated the Series B Preferred Stock in accordance with ASC 815 and has determined their conversion options were for equity and ASC 815 does not apply.

The Company has evaluated the Series B Preferred Stock in accordance with FASB ASC Subtopic 470-20, and has determined that there is no beneficial conversion feature that must be accounted.

The Company has 5,000,000 shares of Series B Convertible Stock issued and outstanding as of September 30, 2022 and 2021.

Series C Convertible Preferred Stock

The Company designated 500,000 shares of Series C Convertible Preferred Stock ("Series C Preferred Stock") with a par value of \$0.0001 per share.

Initially, there will be no dividends due or payable on the Series C Preferred Stock. Any future terms with respect to dividends shall be determined by the Board consistent with the Corporation's Certificate of Incorporation. Any and all such future terms concerning dividends shall be reflected in an amendment to this Certificate, which the Board shall promptly file or cause to be filed.

All shares of the Series C Preferred Stock shall rank (i) senior to the Corporation's Common Stock and any other class or series of capital stock of the Corporation hereafter created, (ii) *pari passu* with any class or series of capital stock of the Corporation hereafter created and specifically ranking, by its terms, on par with the Series B Preferred Stock and (iii) junior to any class or series of capital stock of the Corporation hereafter created specifically ranking, by its terms, senior to the Series B Preferred Stock, in each case as to distribution of assets upon liquidation, dissolution or winding up of the Corporation, whether voluntary or involuntary.

In any liquidation, dissolution, or winding up of the Corporation, the holders of the Series C Preferred Stock shall be entitled to receive (a) in preference to the holders of the Common Stock (b) on a *pari passu* basis to any sum that the holders of the Series B Preferred Stock shall be entitled to receive, but (c) subordinate in preference to any sum that the holders of any shares of any other series of the Corporation's Preferred Stock shall be entitled, an amount equal to \$1 per share (subject to appropriate adjustment in the event of any stock dividend, forward stock split, or other similar recapitalization). After payment of such sums, (i) the holders of the Series A Preferred Stock and (ii) the holders of the Common Stock, shall be entitled to receive any remaining assets of the Corporation on a pro rata, as-converted basis assuming conversion of the Series A Preferred Stock into Common Stock at the then- current Conversion Rate. Each holder of outstanding shares of Series C Preferred Stock shall be entitled to the number of votes equal to five (5) Common Shares. Except as provided by law, or by the provisions establishing any other series of Preferred Stock, holders of Series B Preferred Stock and of any other outstanding series of Preferred Stock shall vote together with the holders of Common Stock as a single class.

Each holder of shares of Series C Preferred Stock may, at any time and from time to time, convert (an "Optional Conversion") each of its shares of Series C Preferred Stock into five (5) fully paid and nonassessable shares of Common Stock; provided, however, that any Optional Conversion must involve the issuance of at least 100 shares of Common Stock.

In the event of a forward or reverse split, the conversion ratio shall be modified on a pro rata basis to align with the forward or reverse split.

The Company has evaluated the Series C Preferred Stock in accordance with ASC 815 and has determined their conversion options were for equity and ASC 815 does not apply.

The Company has evaluated the Series C Preferred Stock in accordance with FASB ASC Subtopic 470-20, and has determined that there is no beneficial conversion feature that must be accounted.

There were 500,000 shares of Series C Convertible Stock issued and outstanding as of September 30, 2022 and 2021.

Series D Convertible Preferred Stock

The Company designated 1,000,000 shares of Series D Convertible Preferred Stock ("Series D Preferred Stock") with a par value of \$0.0001 per share.

Initially, there will be no dividends due or payable on the Series D Preferred Stock. Any future terms with respect to dividends shall be determined by the Board consistent with the Corporation's Certificate of Incorporation. Any and all such future terms concerning dividends shall be reflected in an amendment to this Certificate, which the Board shall promptly file or cause to be filed.

All shares of the Series D Preferred Stock shall rank (i) senior to the Corporation's Common Stock and any other class or series of capital stock of the Corporation hereafter created, (ii) pari passu with any class or series of capital stock of the Corporation hereafter created and specifically ranking, by its terms, on par with the Series B Preferred Stock and (iii) junior to any class or series of capital stock of the Corporation hereafter created specifically ranking, by its terms, senior to the Series B Preferred Stock, in each case as to distribution of assets upon liquidation, dissolution or winding up of the Corporation, whether voluntary or involuntary.

As originally issued, in any liquidation, dissolution, or winding up of the Corporation, the holders of the Series D Preferred Stock shall be entitled to receive (a) in preference to the holders of the Common Stock (b) on a pari passu basis to any sum that the holders of the Series B Preferred Stock shall be entitled to receive, but (c) subordinate in preference to any sum that the holders of any shares of any other series of the Corporation's Preferred Stock shall be entitled, an amount equal to \$1 per share (subject to appropriate adjustment in the event of any stock dividend, forward stock split, or other similar recapitalization). After payment of such sums, (i) the holders of the Series A Preferred Stock and (ii) the holders of the Common Stock, shall be entitled to receive any remaining assets of the Corporation on a pro rata, as-converted basis assuming conversion of the Series A Preferred Stock into Common Stock at the then- current Conversion Rate. On July 31, 2018, the Company amended its articles of incorporation such that the Series D Preferred Stock shall have no liquidation preference over any other class of stock.

Each holder of outstanding shares of Series D Preferred Stock shall be entitled to the number of votes equal to two hundred fifty (250) Common Shares. Except as provided by law, or by the provisions establishing any other series of Preferred Stock, holders of Series B Preferred Stock and of any other outstanding series of Preferred Stock shall vote together with the holders of Common Stock as a single class.

Each holder of shares of Series D Preferred Stock may, at any time and from time to time, convert (an "Optional Conversion") each of its shares of Series D Preferred Stock into 2.5 fully paid and nonassessable shares of Common Stock; provided, however, that any Optional Conversion must involve the issuance of at least 500 shares of Common Stock.

In the event of a forward or reverse split, the conversion ratio shall be modified on a pro rata basis to align with the forward or reverse split.

The Company has evaluated the Series D Preferred Stock in accordance with ASC 815 and has determined their conversion options were for equity and ASC 815 does not apply.

The Company has evaluated the Series D Preferred Stock in accordance with FASB ASC Subtopic 470-20, and has determined that there is no beneficial conversion feature that must be accounted.

There were 339,500 shares of Series D Convertible Stock issued and outstanding as September 30, 2022 and 2021, respectively.

Series E Convertible Preferred Stock

The Company designated 500,000 shares of Series E Convertible Preferred Stock ("Series E Preferred Stock") with a par value of \$0.0001 per share.

Initially, there will be no dividends due or payable on the Series E Preferred Stock. Any future terms with respect to dividends shall be determined by the Board consistent with the Corporation's Certificate of Incorporation. Any and all such future terms concerning dividends shall be reflected in an amendment to this Certificate, which the Board shall promptly file or cause to be filed.

All shares of the Series E Preferred Stock shall rank (i) senior to the Corporation's Common Stock and any other class or series of capital stock of the Corporation hereafter created, (ii) pari passu with any class or series of capital stock of the Corporation hereafter created and specifically ranking, by its terms, on par with the Series E Preferred Stock and (iii) junior to any class or series of capital stock of the Corporation hereafter created specifically ranking, by its terms, senior to the Series E Preferred Stock, in each case as to distribution of assets upon liquidation, dissolution or winding up of the Corporation, whether voluntary or involuntary.

In any liquidation, dissolution, or winding up of the Corporation, the holders of the Series E Preferred Stock shall be entitled to receive (a) in preference to the holders of the Common Stock (b) on a pari passu basis to any sum that the holders of the Series C Preferred Stock shall be entitled to receive, but (c) subordinate in preference to any sum that the holders of any shares of any other series of the

Corporation's Preferred Stock shall be entitled, an amount equal to \$1 per share (subject to appropriate adjustment in the event of any stock dividend, forward stock split, or other similar recapitalization). After payment of such sums, (i) the holders of the Series A Preferred Stock and (ii) the holders of the Common Stock, shall be entitled to receive any remaining assets of the Corporation. Each holder of outstanding shares of Series E Preferred Stock shall be entitled to the number of votes equal to ten thousand (10,000) Common Shares for each share of Series E Preferred Stock. Except as provided by law, or by the provisions establishing any other series of Preferred Stock, holders of Series E Preferred Stock and of any other outstanding series of Preferred Stock shall vote together with the holders of Common Stock as a single class. Each share of Series E Preferred Stock shall be convertible, at any time and from time to time from and after the Original Issue Date at the option of the Holder thereof, into Common Stock based on a price of \$0.0002. The Company has evaluated the Series E Preferred Stock in accordance with ASC 815 and has determined their conversion options were for equity and ASC 815 does not apply. The Company has evaluated the Series E Preferred Stock in accordance with FASB ASC Subtopic 470-20, and has determined that there is no beneficial conversion feature that must be accounted. There were 350,000 shares of Series E Convertible Stock issued and outstanding as September 30, 2022 and 2021, respectively.

Series F Convertible Preferred Stock

The Company designated 1,000,000 shares of Series F Convertible Preferred Stock ("Series F Preferred Stock") with a par value of \$0.0001 per share.

Initially, there will be no dividends due or payable on the Series E Preferred Stock. Any future terms with respect to dividends shall be determined by the Board consistent with the Corporation's Certificate of Incorporation. Any and all such future terms concerning dividends shall be reflected in an amendment to this Certificate, which the Board shall promptly file or cause to be filed.

All shares of the Series E Preferred Stock shall rank (i) senior to the Corporation's Common Stock and any other class or series of capital stock of the Corporation hereafter created, (ii) *pari passu* with any class or series of capital stock of the Corporation hereafter created and specifically ranking, by its terms, on par with the Series E Preferred Stock and (iii) junior to any class or series of capital stock of the Corporation hereafter created specifically ranking, by its terms, senior to the Series E Preferred Stock, in each case as to distribution of assets upon liquidation, dissolution or winding up of the Corporation, whether voluntary or involuntary.

In any liquidation, dissolution, or winding up of the Corporation, the holders of the Series E Preferred Stock shall be entitled to receive (a) in preference to the holders of the Common Stock (b) on a *pari passu* basis to any sum that the holders of the Series C Preferred Stock shall be entitled to receive, but (c) subordinate in preference to any sum that the holders of any shares of any other series of the Corporation's Preferred Stock shall be entitled, an amount equal to \$1 per share (subject to appropriate adjustment in the event of any stock dividend, forward stock split, or other similar recapitalization). After payment of such sums, (i) the holders of the Series A Preferred Stock and (ii) the holders of the Common Stock, shall be entitled to receive any remaining assets of the Corporation.

Each holder of outstanding shares of Series E Preferred Stock shall be entitled to the number of votes equal to one hundred thousand (100,000) Common Shares for each share of Series F Preferred Stock. Except as provided by law, or by the provisions establishing any other series of Preferred Stock, holders of Series F Preferred Stock and of any other outstanding series of Preferred Stock shall vote together with the holders of Common Stock as a single class.

Each share of Series F Preferred Stock shall be convertible, at any time and from time to time from and after the Original Issue Date at the option of the Holder thereof, into Common Stock based on a price of \$0.0001. The Company has evaluated the Series F Preferred Stock in accordance with ASC 815 and has determined their conversion options were for equity and ASC 815 does not apply.

The Company has evaluated the Series F Preferred Stock in accordance with FASB ASC Subtopic 470-20, and has determined that there is no beneficial conversion feature that must be accounted.

There were 250,000 shares of Series F Convertible Stock issued and outstanding as September 30, 2022.

Common Stock

During the year ended September 30, 2022, the Company issued 9,454,474,969 common shares for the conversion of \$1,559,000 of outstanding principal on convertible notes payable; 3,475,389,176 for the conversion of \$536,000 of convertible accrued interest and All conversions of outstanding principal and accrued interest on convertible notes payable were done so at contractual terms.

During the year ended September 30, 2021, the Company issued 2,975,415,697 common shares for the conversion of \$2,626,000 of outstanding principal on convertible notes payable; 589,603,703 for the conversion of \$576,000 of convertible accrued interest and 222,222 common shares for fees associated with the conversion of convertible debt valued at \$1,000. All conversions of outstanding principal and accrued interest on convertible notes payable were done so at contractual terms.

There were 18,283,526,298 and 16,604,225,891 shares of common stock issued and outstanding at December 31, 2022 and September 30, 2022, respectively.

NOTE 9 – LOANS PAYABLE

The Company had the following loans payable outstanding as of September 30, 2022 and September 30, 2021:

	September 30, 2022	September 30, 2021
In 2022, the Company executed notes payable for the purchase of two vehicles. The notes carry interest at 6.637% annually and mature on March 31, 2023. Two vehicles have been paid off, one note remains.	32,000	-
In 2022, the Company subsidiary Greenhaus analytical entered into a line of credit not to exceed \$100K,. The interest rate on this line of credit is 6%.	73	-
On June 28, 2018, the Company executed a note payable for \$650,000 for the purchase of the building at 14775 SW 74 th Ave, Tigard, OR. The note carries interest at 8% annually and is due on June 28, 2021. The note has been cancelled and building returned to prior owner and lender.	-	603,000
On July 5, 2018, the Company executed a note payable for \$750,000 for the asset purchase of MRX Labs, the note carries interest at 8% annually and is due on January 5, 2019. Note has been cancelled in conjunction with building above being returned to prior owner and lender.	-	750,000
On October 20, 2019, the Company executed notes payable for the purchase of two vehicles for Portland. The notes carry interest at 5.99% and mature on December 31, 2023 One vehicle was paid off by insurance company, the other sold to Pree Laboratories.		30,000
On November 1, 2016, the Company executed a note to purchase Greenstyle Analytics, the note carried a 5% interest rate. This note was previously listed in related party.	20,000	20,000
In December 2021, Greenhaus borrowed \$100K, for operational purposes ,note carries a 10% interest rate.	51,000	-
On October 16, 2016, the Company executed a note for general operations. This is loan from prior owner of Labs Portland with no interest.	114,000	114,000
GC loan, no interest and will be due in full until December 31, 2022.	32,000	32,000
CEBA Grant, no interest and will be due in full until December 31, 2022.	16,000	16,000
Small and Medium Enterprise Relaunch Grant	24,000	24,000
On August 23, 2021, the Company executed a note for operational expenses. The note carries an 8% interest rate.	917,000	269,000
Total loans payable	1,249,000	1,943,000
Less: current portion of loans payable	183,000	1,500,000
Long-term portion of loans payable	<u>\$ 1,066,000</u>	<u>\$ 443,000</u>

As of September 30, 2022 and 2021, the Company accrued interest of \$1,810,000 and \$2,107,000, respectively.

NOTE 10 – CONVERTIBLE NOTES PAYABLE

The Company has entered into convertible notes payable that convert to common stock of the Company at variable conversion prices. As further discussed in *Note 11 – Derivative Liabilities*, the Company analyzed the conversion features of the agreements for derivative accounting consideration under ASC 815-15 “Derivatives and Hedging” and determined that the embedded conversion features should be classified as a derivative because the exercise price of these convertible notes are subject to a variable conversion rate. In accordance with AC 815, the Company has bifurcated the conversion feature of the note and recorded a derivative liability.

The Section 3B lists all convertible notes outstanding as of September 30, 2022 and September 30, 2021.

NOTE 11 – DERIVATIVE LIABILITY

The following table summarizes the derivative liabilities included in the balance sheet as of September 30:

	2022	2021
Balance, beginning of fiscal year	\$ -	\$ 2,338,000
Initial measurement of derivative liabilities	-	-
Change in fair market value		(2,338,000)
Balance, end of fiscal year	\$ -	\$ 00

The derivative liabilities are comprised of the following at September 30:

	2022	2021
Derivative liability related to conversion feature	\$ -	\$ -
Derivative liability related to warrants	-	-
Balance, end of fiscal year	\$ -	\$ -

The Company analyzed the conversion feature of the agreements for derivative accounting consideration and determined that the embedded conversion features should be classified as a derivative because the exercise price of these convertible notes are subject to a variable conversion rate. The aggregate fair value of the derivative at the issuance date of the note was \$1,027,506 which was calculated using the Black-Scholes fair value option-pricing model with key input variables provided by management, as of the date of issuance, with the valuation offset against additional paid in capital, and at each reporting date, with changes in fair value recorded as gains or losses on revaluation in other income (expense).

The Company marked-to-market the fair value of the derivative liabilities related to conversion features and determined an aggregate fair value of \$0 and \$0 as of the fiscal year ended September 30, 2022 and 2021, respectively. The Company recorded a \$0 and \$2,338,000 gain from change in fair value for the fiscal year ended September 30, 2022 and 2021, respectively. The fair value of the embedded derivatives was determined using a Black-Scholes option pricing model based on the following assumptions as of September 30: (1) expected volatility of 128%, (2) risk-free interest rate of 1.75%, (3) exercise prices of \$0.21 - \$0.26, and (4) expected lives of 0.13 – 0.67 of a year.

There were no derivative liabilities related to warrants as of September 30, 2021 and September 30, 2020.

The following table summarizes the gain (loss) on derivative liability included in the income statement for the years ended September 30:

	2022	2021
Day one gain (loss) due to derivatives on convertible debt	\$ -	\$ -
Change in fair value of derivatives	-	2,338,000
Total derivative gain (loss)	\$ -	\$ 2,338,000

NOTE 12 – INCOME TAXES

We did not provide any current or deferred U.S. federal income tax provision or benefit for any of the periods presented because we have experienced operating losses since inception. When it is more likely than not that a tax asset cannot be realized through future income the Company must allow for this future tax benefit. We provided a full valuation allowance on the net deferred tax asset, consisting of net operating loss carry forwards, because management has determined that it is more likely than not that we will not earn income sufficient to realize the deferred tax assets during the carry forward period.

The Company has not taken a tax position that, if challenged, would have a material effect on the financial statements for the years ended September 30, 2021 and 2020 applicable under FASB ASC 740. We did not recognize any adjustment to the liability for uncertain tax position and therefore did not record any adjustment to the beginning balance of accumulated deficit on the balance sheet.

The provision for income taxes differs from the amount computed by applying the statutory federal income tax rate to income before provision for income taxes. The sources and tax effects of the differences for the periods presented are as follows:

	September 30, 2022	September 30, 2021
Income tax provision at the federal statutory rate	21.0%	21.0%
Effect on operating losses	-21.0%	-21.0%

	September 30, 2022	September 30, 2021
Net deferred tax assets consisted of the following:		
Net operating loss carryforward	\$ 220,500	\$ 220,500
Valuation allowance	(220,500)	(220,500)
Net deferred tax asset	<u>\$ -</u>	<u>\$ -</u>

A reconciliation of income taxes computed at the statutory rate is as follows.

NOTE 13 – STOCK OPTIONS AND WARRANTS

There were no stock options and warrants for the year ended September 30, 2022 or September 30, 2021. .

NOTE 14 – SUBSEQUENT EVENTS

Stock Issuances

For the period of October 1, 2022 to February 6, 2023, the company issued 2,589,468,780 common shares for the conversion of \$84,158 of principal and interest due in both convertible notes and debentures.

Legal

In October 2022, the Company settled its outstanding lawsuits with Leaf Detective, LLC. The outstanding debt of approximately \$595,000 was settled for the remaining payments from the sale of the assets from Greenhaus Analytical. The final payments totaled \$200,000 with an estimated additional interest of \$5,500.