Disclosure Statement Pursuant to the Pink Basic DisclosureGuidelines

Planet Resource Recovery, Inc.

6321 Porter Road, Suite 7
Sarasota, FL 34240

https://recreatives.com/
1-800-255-2511
ir@recreatives.com

Annual Report

For the period ending 12/31/2022 (the "Reporting Period")

Outstanding Shares
The number of shares outstanding of our Common Stock was:

383,172,996 as of December 31, 2022

277,422,996 As of December 31, 2021

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 Control[1] of the company has occurred over this reporting period:

Yes: ☐ No: ☒

[1] "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.

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

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

Presently doing business as
Recreatives Industries Inc.

The company's name as filed with Nevada is Recreatives Industries, Inc. The company is still in the process of changing its name with FINRA from Planet Resource Recovery Inc. to Recreatives Industries, Inc. The company is presently doing business as Recreatives Industries, Inc. If needed, we can provide needed documentation showing this.

Brandon Dean's motion for appointment of custodianship is attached, Brandon Dean submitted this motion for order on July 2nd, 2020. Brandon was able to apply for custodianship because, under NRS 78.347, stockholders may apply to the district court to appoint one or more persons to be custodians of the corporation. The order of custodianship was granted to Brandon Dean on August 3rd, 2020. Brandon Dean was the sole custodian of Planet Resource Recovery until resigning on May 28, 2021. Brandon Dean then appointed Miro Zecevic as CEO/President of Planet Resource Recovery, inc. on January 26, 2021.

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):

Nevada, Current

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:

6321 Porter Road, Suite 7

Sarasota, FL 34240

The address(es) of the issuer's principal place of business:
X*Check if principal executive office and principal place of business are the same address:*

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: Pacific Stock Transfer Co.
Phone: +1 702-361-3033
Email: paul@pacificstocktransfer.com
Address: 6725 Via Austi Parkway 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: PRRY
Exact title and class of securities outstanding: Common Stock
CUSIP: ____
Par or stated value: 0.001
Total shares authorized: 1,460,000,000 as of date: 12/31/2022
Total shares outstanding: 383,172,996 as of date: 12/31/2022
Total number of shareholders of record: 677 as of date: 12/31/2022

All additional class(es) of publicly quoted or traded securities (if any): **NONE**

Trading symbol: ____
Exact title and class of securities outstanding: ____
CUSIP: ____
Par or stated value: ____
Total shares authorized: ____ as of date: ______
Total shares outstanding: ____ as of date: ______
Total number of shareholders of record: ____ as of date:

Trading symbol: ____
Exact title and class of securities outstanding: ____ CUSIP: _______
Par or stated value: ____
Total shares authorized: ____ as of date: ______
Total shares outstanding: ____ as of date: ______
Total number of shareholders of record: ____ as of date:

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.

Exact title and class of the security: Preferred Class A
CUSIP (if applicable): ____
Par or stated value: 0.001
Total shares authorized: 10,000,000 as of date: 12/31/2022
Total shares outstanding (if applicable): 100,000 as of date: 12/31/2022
Total number of shareholders of record
(if applicable): as of date: 2

Exact title and class of the security: Preferred Class B
CUSIP (if applicable): ____
Par or stated value: 0.001
Total shares authorized: 1,000 as of date: 12/31/2022
Total shares outstanding (if applicable): as of date: _____
Total number of shareholders of record
(if applicable): as of date:

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.**

According to the April 3, 2023, Amended and Restated Articles, Article II states that common stockholders are afforded the following rights: "Dividend and Liquidation Rights. The dividends and Liquidation rights of the holders of the Common Stock shall be subject to and qualified by the rights, powers, and preferences of the holders of Preferred stock, as determined by the Board of Directors under Article III Section 2 and each holder of one share of common stock has the right to one (1) vote for each share. The holders of shares of Common Stock shall be entitled to notice of any stockholders meeting in accordance with the bylaws of the Corporation and shall be entitled to notice of any stockholders meeting in accordance with the Bylaws of the Corporation and shall be entitled to vote upon such matters and in such manner as may be provided by law."

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

Preferred A stock converts at 3000 common stocks for each 1 preferred stock.

Each individual share of Series A Preferred Stock shall have the voting rights equal to three times the sum of all shares of Common Stock issued and outstanding at the time of voting plus the cumulative voting rights of all preferred stock series issued and outstanding at the time of voting divided by the number of shares of Series A Preferred Stock issued and outstanding at the time of voting.

Preferred B stock had 51% voting rights; holders are not entitled to receive dividends. Class of stock was cancelled on April 3, 2023.

There are currently Series A preferred shares issued and outstanding to Andrew Lapp and Gerald Mounger.

Series A Preferred shares were already created and issued. However, the company amended and removed the anti-dilution provision from the Series A Preferred Shares by filing a Certificate of Amendment of Designation with the Secretary of State of Nevada and a Certificate of Withdrawal to discontinue the Series B preferred shares. Therefore, any Series B Preferred that may have existed in the past, were deemed discontinued by this filing.

Further, according to the April 3, 2023 “Amended and Restated Articles of Incorporation,” Article III, Section B states that “There are no shares of any other Series of Preferred Stock authorized. This Amendment supersedes all prior certificates of designation for any other class of Preferred stock, Series B or otherwise.”

Lastly, once the 2023 Reverse Stock Split with FINRA is effective the Corporation’s share of common stock issued and outstanding shall be subject to a 30 for 1 reverse split.

3. **Describe any other material rights of common or preferred stockholders.**

   NONE

4. **Describe any material modifications to rights of holders of the company’s securities that have occurred over the reporting period covered by this report.**

   NONE

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: X (If yes, you must complete the table below)

Shares Outstanding as of Second Most Recent Fiscal Year End: Opening Balance Date 01/01/2021 Common: 277,422,996 Preferred: 100,000			*Right-click the rows below and select "Insert" to add rows as needed.						
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.**
05/24/2021	**New Issuance**	**100,000**	**Preferred, A**	**0**	**NO**	**MINA MAR CORPORATION – Miro Zecevic**	**Control**	**Restricted**	**None**
06/01/2021	**NEW ISSUANCE**	**10,000,000**	**COMMON**	**$98,000.00**	**NO**	**BAYERN INDUSTRIES LLC – Andrea Zecevic**	**Service**	**RESTRICTED**	**RULE 144**
2/1/22	**NEW ISSUANCE**	2,500,000	**COMMON**	$10,000.00	**YES**	Baar Matthew / no voting right	**REG D**	**RESTRICTED**	**RULE 144**
2/1/22	**NEW ISSUANCE**	2,500,000	**COMMON**	$10,000.00	**YES**	Baar James / no voting right	**REG D**	**RESTRICTED**	**RULE 144**
2/1/22	**NEW ISSUANCE**	2,000,000	**COMMON**	$8,000.00	**YES**	Bostrom Larry/Sally/ no voting right	**REG D**	**RESTRICTED**	**RULE 144**
2/3/22	**NEW ISSUANCE**	1,250,000	**COMMON**	$5,000.00	**YES**	Lapp Loren/Elizabeth/ no voting right	**REG D**	**RESTRICTED**	**RULE 144**
2/4/22	**NEW ISSUANCE**	1,250,000	**COMMON**	$5,000.00	**YES**	Lawler Sandra/ no voting right	**REG D**	**RESTRICTED**	**RULE 144**
02/07/2022	**NEW ISSUANCE**	1,250,000	**COMMON**	$5,000.00	**YES**	Jari Wallach/ no voting right	**REG D**	**RESTRICTED**	**RULE 144**
02/21/2022	**NEW ISSUANCE**	1,250,000	**COMMON**	$5,000.00	**YES**	Bradley Dorill/ no voting right	**REG D**	**RESTRICTED**	**RULE 144**
02/11/2022	**NEW ISSUANCE**	2,500,000	**COMMON**	$10,000.00	**YES**	Daniel Rupp/ no voting right	**REG D**	**RESTRICTED**	**RULE 144**
02/05/2022	**NEW ISSUANCE**	1,250,000	**COMMON**	$5,000.00	**YES**	Greg Neilson/ no voting right	**REG D**	**RESTRICTED**	**RULE 144**
02/05/2022	**NEW ISSUANCE**	1,250,000	**COMMON**	$5,000.00	**YES**	Brett Lawler/ no voting right	**REG D**	**RESTRICTED**	**RULE 144**
04/12/2022	**NEW ISSUANCE**	1,250,000	**COMMON**	$5,000.00	**YES**	Jeff Cashmore/ no voting right	**REG D**	**RESTRICTED**	**RULE 144**

04/13/2022	**NEW ISSUANCE**	2,500,000	**COMMON**	$10,000.00	**YES**	Alan Will/ no voting right	**REG D**	**RESTRICTED**	**RULE 144**
05/13/2022	**NEW ISSUANCE**	6,250,000	**COMMON**	$25,000.00	**YES**	Competing Priorities LLC/ no voting right	**REG D**	**RESTRICTED**	**RULE 144**
10/26/2022	**NEW ISSUANCE**	1,250,000	**COMMON**	$5,000.00	**YES**	Charles Jones/ no voting right	**REG D**	**RESTRICTED**	**RULE 144**
10/30/2022	**NEW ISSUANCE**	3,750,000	**COMMON**	$15,000.00	**YES**	Galen Reich/ no voting right	**REG D**	**RESTRICTED**	**RULE 144**
05/03/2022	**NEW ISSUANCE**	20,000,000	**COMMON**	$100,000	**NO**	Agile Vehicle Technologies Limited/ no voting right	**Asset Purchase Agreement**	**RESTRICTED**	
11/03/2022	**NEW ISSUANCE**	37,500,000	**COMMON**	$150,000	**NO**	Agile Vehicle Technologies Limited/ no voting right	**Asset Purchase Agreement**	**RESTRICTED**	
12/1/2022	**NEW ISSUANCE**	1,250,000	**COMMON**	$5,000.00	**YES**	Koehn Dillon no voting / right	**REG D**	**RESTRICTED**	**RULE 144**
12/1/2022	**NEW ISSUANCE**	10,000,000	**COMMON**	$40,000.00	**YES**	Stevens James/ no voting right	**REG D**	**RESTRICTED**	**RULE 144**
Shares Outstanding on Date of This Report: Ending Balance: Date 12/31/2022 Common: 383,172,996 Preferred: 100,000									

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:

Planet Resource Recovery did the Private Placement under the Regulation D Rule 506 and offered restricted, common shares by discounted price to friends and family. The offering is still open till disclosed differently by the company.

Planet Resource Recovery concluded the Asset Purchase Agreement with Agile Vehicle Technologies Limited and allocated 20,000,000 of common shares,restricted towards this transaction

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**:** X Yes: ☐ (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. *You must disclose the control person(s) for any entities listed.	Reason for Issuance (e.g. Loan, Services, etc.)
______	______	______	______	______	______	______	______
______	______	______	______	______	______	______	______
______	______	______	______	______	______	______	______
______	______	______	______	______	______	______	______

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.otcmarkets.com).

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

PLANET RESOURCE RECOVERY, INC. ("PRRY") is a Nevada based company that has recently acquired the intellectual property and tooling associated with the MAX ATV (all-terrain vehicle) product line and will begin manufacturing MAX ATVs (originally manufactured by Recreatives Industries Inc. between 1970-2013) in New York state. The Company's management has a collective 56-plus years of experience in manufacturing, engineering, business management, ecommerce, and finance, and the company President was General Manager of Recreatives Industries for more than 20 years. PRRY will capitalize on MAX's brand legacy of 52 years as well as the proven product design embedded in all the intellectual property developed over decades and now exclusive to PRRY. The company will initially focus on building the recreational/light utility MAX all-terrain vehicle (ATV) product line from existing, proven designs, which will serve to re-build the supply chain and re-gain acceptance more rapidly into the broader global ATV market which continues to grow at over 930,000 units per year. Once the supply infrastructure, assembly line, and sales channels have all been re-activated and developed for the MAX ATV product line, PRRY has forward-looking plans to diversify its product portfolio by investing heavily in focused R&D to bring pragmatic new vehicles and accessories to market in a compressed timeframe.

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

NONE

C. Describe the issuers' principal products or services.

MAX Six-Wheel Drive Amphibious All-Terrain Vehicles carry a long history in the ATV industry. First launched in 1969, the MAX ATV earned its reputation as one of the world's most popular amphibious ATVs. Planet Resource Recovery, Inc. is in the process of re-launching the entire product line including the accessories and parts business operated by the original manufacturer.

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.

The company is operating out of an office/warehouse space that operates as its corporate headquarters and a distribution center for parts until a new manufacturing plant is established for new vehicle production.

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 that 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
Andrew Lapp	CEO,	Sarasota, Florida	51,000	Preferred	**51%**	/
Gerald Mounger	Director	El Cajon, California	49,000	Preferred	**49%**	/
Galen Reich	President	Clarence Center, New York	3,750,000	Common	**0.9%**	/
Agile Vehicle Technologies Limited	Shareholder	UNITED KINGDOM	57,500,000	Common	**15%**	Stuart Sowray
THE CATALYST GROUP INC.	Shareholder	3306 CONTINENTAL DR., MISSOURI CITY, TX 77459	17,460,000	Common	**5.125%**	Enrique Salinas

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);

NO

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;

NO

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

NO

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.

NO

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 principalparties 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.

NONE

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: Wilson Bradshaw LLP

Address 1: CA office:

18818 Teller Ave., Suite 115

Irvine, CA 92612

NY office:

45 Rockefeller Plaza, Suite

2000

New York, NY 10111
Phone: 949.752.1100
Email: gbradshaw@wbc-law.com

Securities Counsel – preparing Attorney Letters

Name: Donald R. Keer Firm: Donald R. Keer, Esq.
Address 1: 3663 Greenwood Circle
Address 2: Chalfont, PA 18914
Phone: 215-962-9378
Email: keeresq@gmail.com

Accountant or Auditor

Name: Jerry DeCiccio
Firm: Accounting Services
Address 1: 7113 Saucon Valley Drive, Fort Worth, Texas 76132,
Phone: 949-887-5958
Email: jd@tanaadvisors.com

Investor Relations

Name:	Alex Sentic
Firm:	Mina Mar Group, Inc.
Address 1:	500 S Australian Ave
Address 2:	Suite 600, West Palm Beach, FL 33401
Phone:	833-288-2040
Email:	corporate@mnamargroup.com

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:	Irina Veselinovic
Firm:	
Nature of Services:	Consultant
Address 1:	500 S Australian Ave
Address 2:	Suite 600, West Palm Beach, FL 33401
Phone:	954-837-6833
Email:	irina.vese@gmail.com

9) Financial Statements

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

☐ IFRS
X U.S. GAAP

B. The following financial statements were prepared by (name of individual)[2]:

Name: **Jerry DeCiccio – Accounting Services**
Title: **Principal**
Relationship to Issuer: **Service Provider**
Describe the qualifications of the person or persons who prepared the financial statements: **CPA**

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

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, Andrew Lapp certify that:

1. I have reviewed this Disclosure Statement for Planet Resource Recovery, 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.

12/31/2022 [Date]

s/ Andrew Lapp [CEO's Signature]

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

Principal Financial Officer:

I, Andrew Lapp certify that:

1. I have reviewed this Disclosure Statement for Planet Resource Recovery, 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.

12/31/2022 [Date]

s/ Andrew Lapp [CEO's Signature]

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

Planet Resource Recovery, Inc.

(a Nevada corporation)

Financial Statements

For the years ended December 31, 2022 and 2021

Planet Resource Recovery, Inc.

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FRUCI & ASSOCIATES II
A Professional Limited Liability Company

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

Opinion on the Financial Statements

We have audited the accompanying balance sheets of Planet Resource Recovery, Inc. ("the Company") as of December 31, 2022 and 2021, and the related statements of operations, stockholders' equity, and cash flows for each of the years in the two- year period ended December 31, 2022, and the related notes (collectively referred to as the financial statements). In our opinion, the financial statements present fairly, in all material respects, the financial position of the Company as of December 31, 2022 and 2021 and the results of its operations and its cash flows for each of the years in the two-year period ended December 31, 2022, in conformity with accounting principles generally accepted in the United States of America.

Going Concern

The accompanying financial statements have been prepared assuming that the Company will continue as a going concern. As discussed in Note 2 to the financial statements, the Company has limited revenue, a lack of operational history, and an accumulated deficit. These factors, among others, raise substantial doubt about the Company's ability to continue as a going concern. Management's plans in regard to these matters are also described in Note 2. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

Basis for Opinion

These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on the Company's financial statements based on our audit. We are a public accounting firm registered with the Public Company Accounting Oversight Board (United States) (PCAOB) and are required to be independent with respect to the Company in accordance with the U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB.

We conducted our audit in accordance with the standards of the PCAOB and in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether due to error or fraud. Our audit included performing procedures to assess the risks of material misstatement of the financial statements, whether due to error or fraud, and performing procedures that respond to those risks. Such procedures included examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements. Our audit also included evaluating the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that our audit provides a reasonable basis for our opinion.

Critical Audit Matter

The critical audit matter communicated below are matters arising from the current period audit of the financial statements that were communicated or required to be communicated to the board of directors and that: (1) relate to accounts or disclosures that are material to the financial statements and (2) involved our especially challenging, subjective, or complex judgments. The communication of critical audit matters does not alter in any way our opinion on the financial statements, taken as a whole, andwe are not, by communicating the critical audit matters below, providing separate opinions on the critical audit matters or onthe accounts or disclosures to which they relate.

Valuation and Accounting for the Acquisition of Assets, including Impairment — Refer to Notes 2 and 4 to the financial statements

Critical Audit Matter Description

The company purchased a group of assets from Agile Vehicle Technologies Limited. There are certain judgments required related to the initial accounting for the asset purchase and whether it is more likely than not that the full valuation will be realized in future periods.

How the Critical Audit Matter Was Addressed in the Audit

Our principal audit procedures to evaluate management's accounting and valuation of the purchased assets consisted of thefollowing, among others:

- We evaluated management's methodology for accounting for the purchase of the Agile assets, including whether thetransaction qualifies as a business combination.
- We tested the purchase price of the assets, including vouching cash and stock transactions and valuation date for thestock issuance.
- We evaluated management's accounting estimates related to its accounting for the purchase and potential forimpairment.

Fruci & Associates II, PLLC

We have served as the Company's auditor since 2023.

Spokane, Washington
April 3, 2023

PLANET RESOURCE RECOVERY, INC.
BALANCE SHEETS

	December 31, 2022	December 31, 2021
ASSETS		
Current assets:		
Cash	$ 15,710	$ 30,426
Inventories, net	31,939	-
Other current assets	-	5,959
Total current assets	47,649	36,385
Property and equipment, net	435,588	438,382
Intangible assets, net	6,402	3,457
Total assets	**$ 489,639**	**$ 478,224**
LIABILITIES AND STOCKHOLDERS' EQUITY		
Current liabilities:		
Accounts payable	$ 23,655	$ -
Short-term notes payable	21,923	-
Accrued interest	40,522	-
Current portion notes payable - related party, less unamortized debt issuance costs of $5,622 and $8,689, respectively	362,325	329,087
Other current liabilities	100	-
Total current liabilities	448,525	329,087
Total liabilities	**448,525**	**329,087**
Stockholders' equity:		
Preferred stock, $0.001 par value, 10,000,000 shares authorized; 100,000 shares issued andoutstanding at December 31, 2022 and 2021, respectively	100	100
Common stock, $0.001 par value, 1,460,000,000 shares authorized; 383,172,996 and 334,922,996 shares issued and outstanding at December 31, 2022 and 2021, respectively	383,173	334,923
Additional paid-in capital	75,903	(95,023)
Stock to be issued	350,000	-
Accumulated deficit	(768,062)	(90,863)
Total stockholders' equity	41,114	149,137
Total liabilities and stockholders' equity	**$ 489,639**	**$ 478,224**

The accompanying notes are an integral part of these financial statements

PLANET RESOURCE RECOVERY, INC.
STATEMENTS OF OPERATIONS

	Years Ended December 31,	
	2022	**2021**
Net revenues	$ 48,221	$ -
Cost of sales	34,820	-
Gross Profit	13,401	-
Operating expenses:		
Consulting fees	131,077	50,000
Stock based compensation	350,000	-
Professional fees	63,805	12,110
General and administrative	80,221	23,066
Total operating expenses	625,103	85,176
Loss from operations	(611,702)	(85,176)
Other expense:		
Interest expense	62,430	5,176
Interest expense - original issuance costs	3,067	511
Total other expense	65,497	5,687
Loss before income taxes	(677,199)	(90,863)
Income taxes	-	-
Net loss	$ (677,199)	$ (90,863)
Net loss per share, basic and diluted	$ (0.00)	$ (0.00)
Weighted average number of shares outstanding		
Basic and diluted	358,107,928	279,402,448

The accompanying notes are an integral part of these financial statements

PLANET RESOURCE RECOVERY, INC.
STATEMENTS OF STOCKHOLDERS' EQUITY

	Preferred Stock		Common Stock		Additional	Stock to be		Total Stockholders'
	Shares	Amount	Shares	Amount	Paid-in Capital	Issued	Deficit	Equity
Balance as of January 1, 2021	100,000	$ 100	267,422,996	$ 267,423	$ (267,523)	$ -	$ -	$ -
Issuance of common stock for acquired assets	-	-	57,500,000	57,500	172,500	-	-	230,000
Common stock issued to third party for services	-	-	10,000,000	10,000	-	-	-	10,000
Net loss	-	-	-	-	-	-	(90,863)	(90,863)
Balance as of December 31, 2021	**100,000**	**$ 100**	**334,922,996**	**$ 334,923**	**$ (95,023)**	**$ -**	**$ (90,863)**	**$ 149,137**
Balance as of January 1, 2022	100,000	$ 100	334,922,996	$ 334,923	$ (95,023)	$ -	$ (90,863)	$ 149,137
Issuance of common stock for cash in conjunction with $0.004 per share private placement	-	-	48,250,000	48,250	144,750	-	-	193,000
Expenses paid on behalf of company	-	-	-	-	26,176	-	-	26,176
Stock based compensation	-	-	-	-	-	350,000	-	350,000
Net loss	-	-	-	-	-	-	(677,199)	(677,199)
Balance as of December 31, 2022	**100,000**	**$ 100**	**383,172,996**	**$ 383,173**	**$ 75,903**	**$ 350,000**	**$ (768,062)**	**$ 41,114**

The accompanying notes are an integral part of these financial statements

PLANET RESOURCE RECOVERY, INC.
STATEMENTS OF CASH FLOWS

		Years Ended December 31,	
		2022	**2021**
Cash flows from operating activities:			
Net loss	$	(677,199)	$ (90,863)
Adjustments to reconcile net loss to net cash used in operating activities:			
Depreciation expense		2,794	-
Amortization expense		2,062	99
Stock based compensation		350,000	-
Stock issued for services		-	10,000
Accretion of original issuance costs		3,067	-
Expenses paid on behalf of company		26,176	-
Expenses paid on behalf of company through notes payable		-	50,000
Changes in operating assets and liabilities:			
Inventories		(31,939)	-
Other current assets		5,959	(5,959)
Accounts payable		23,655	-
Accrued interest		40,522	-
Other current liabilities		100	-
Net cash used in operating activities		**(254,803)**	**(36,723)**
Cash flows from investing activities:			
Purchase of property and equipment		-	(183,382)
Purchase of intangible assets		(5,007)	(3,556)
Net cash used in investing activities		**(5,007)**	**(186,938)**
Cash flows from financing activities:			
Issuance of common stock for cash		193,000	-
Proceeds from note payable		30,000	254,087
Short term note payable - related party		45,100	-
Repayment of notes payable		(23,006)	-
Net cash provided by financing activities		**245,094**	**254,087**
Net (decrease) increase in cash		**(14,716)**	**30,426**
Cash at beginning of period		30,426	-
Cash at end of period	**$**	**15,710**	**$ 30,426**
Supplemental disclosures of cash flow information:			
Cash paid during the period for:			
Interest	$	-	$ -
Income taxes	$	-	$ -
Non-cash investing and financing activities:			
Issuance of common stock issued for property and equipment	$	-	$ 230,000
Acquisition of property and equipment in conjunction with debt issuance	$	-	$ 25,000

The accompanying notes are an integral part of these financial statements

PLANET RESOURCE RECOVERY, INC.
NOTES TO AUDITED FINANCIAL STATEMENTS

NOTE 1 – ORGANIZATION AND PRINCIPAL ACTIVITIES

Planet Resource Recovery, Inc. ("Company" or "PRRY") is a Nevada based company that has recently acquired the intellectual property and tooling associated with the MAX ATV (all-terrain vehicle) "ATV" product line and will begin manufacturing MAX ATVs (originally manufactured by Recreatives Industries Inc. between 1970-2013) in New York state. The Company's management has a collective 56-plus years of experience in manufacturing, engineering, business management, ecommerce, and finance, and the company President was General Manager of Recreatives Industries for more than 20 years. The Company will capitalize on MAX's brand legacy of 52 years as well as the proven product design embedded in all the intellectual property developed over decades and now exclusive to the Company. The Company will initially focus on building the recreational/light utility MAX ATV product line from existing, proven designs, which will serve to re-build the supply chain and re-gain acceptance more rapidly into the broader global ATV market which continues to grow at over 930,000 units per year. Once the supply infrastructure, assembly line, and sales channels have all been re-activated and developed for the MAX ATV product line, the Company has forward-looking plans to diversify its product portfolio by investing heavily in focused R&D to bring pragmatic new vehicles and accessories to market in a compressed timeframe.

MAX Six-Wheel Drive Amphibious All-Terrain Vehicles carry a long history in the ATV industry. First launched in 1969, the MAX ATV earned its reputation as one of the world's most popular amphibious ATVs. Planet Resource Recovery, Inc. is in the process of re-launching the entire product line including the accessories and parts business operated by the original manufacturer.

Acquisition of PRRY Preferred Stock

On February 25, 2021, Mr. Andrew Lapp, a natural person for a company, Gulf Coast Mercantile LLC, a Florida LLC, (the "Purchaser") personally acquired 100% of the issued and outstanding shares of preferred stock (the "Preferred Stock") of Planet Resource Recovery, Inc. ("Company"), a Nevada corporation, (the "Company" or the "Registrant") from Mina Mar Corporation, a Florida corporation (the "Seller") (the "Purchase"). The consideration of $95,000 for the purchase was paid in cash provided to the Purchaser from the individual's private funds.

As a result of the Purchase and change of control of the Registrant, the existing officer and director of the Company, Mr. Miro Zecevic has resigned and Mr. Andrew Lapp has become the Company's Chief Executive Officer ("CEO") and Chairman, Mr. Gerald Mounger, a director, and Mr. Galen Reich, the Company's President, Treasurer, and Secretary.

On May 26, 2022, the Company increased its authorized common stock to 1,460,000,000 shares and designated 10,000,000 shares of Preferred Stock as Series A Convertible Preferred Stock. The Series A Convertible Preferred Stock holders are entitled to 3,000 shares of Common Stock for each share of Series A Convertible Preferred Stock owned and they are not entitled to dividends. There are 100,000 shares of Series A Convertible Preferred Stock outstanding as of December 31, 2022.

NOTE 2 – BASIS OF PRESENTATION

The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America ("GAAP") stated in U.S. dollars and include all adjustments necessary for the fair presentation of the Company's financial position for the periods presented. Any reference in these notes to applicable guidance is meant to refer to the authoritative GAAP as found in the Accounting Standards Codification ("ASC") and Accounting Standards Updates ("ASU") of the Financial Accounting Standards Board ("FASB").

The Company currently operates in one business segment. The Company is not organized by market and is managed and operated as one business. A single management team reports to the chief operating decision maker, the Chief Executive Officer, who comprehensively manages the entire business. The Company does not currently operate any separate lines of businesses or separate business entities.

Fiscal year end

The Company's fiscal year end is December 31.

Going Concern

The Company's financial statements are prepared using US GAAP applicable to a going concern that contemplates the realization of assets and liquidation of liabilities in the normal course of business. The Company has limited revenues to cover its operating costs, has a lack of operational history, and has an accumulated deficit of $768,062 as of December 31, 2022. These conditions raise substantial doubt about the company's ability to continue as a going concern. The Company will engage in limited activities without incurring significant liabilities that must be satisfied in cash until a source of funding is secured. The Company will offer noncash consideration and seek additional funding as a means of financing its operations. If the Company is unable to obtain revenue producing contracts or financing or if the revenue or financing it does obtain is insufficient to cover any operating losses it may incur, it may substantially curtail or terminate its operations or seek other business opportunities through strategic alliances, acquisitions or other arrangements that may dilute the interests of existing stockholders.

There is no assurance that the Company will be able to obtain sufficient additional funds when needed or that such funds, if available, will be obtainable on terms satisfactory to the Company. In addition, profitability will ultimately depend upon the level of revenues received from business operations. However, there is no assurance that the Companywill attain profitability.

The financial statements do not include any adjustments that might be necessary if the Company is unable to continueas a going concern.

NOTE 3 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of significant accounting policies of the Company is presented to assist in understanding the Company's financial statements. The financial statements and notes are representations of the Company's management, which is responsible for their integrity and objectivity. These accounting policies conform to US GAAP and have been consistently applied in the preparation of the financial statements.

Use of Estimates

The preparation of these financial statements in accordance with US GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the dates of the financial statements and the reported amounts of net sales and expenses during the reported periods. Actual results may differ from those estimates and such differences may be material to the financialstatements. The more significant estimates and assumptions by management include common stock valuation. The current economic environment has increased the degree of uncertainty inherent in these estimates and assumptions.

Cash

The Company's cash is held in bank accounts in the United States and is insured by the Federal Deposit Insurance Corporation (FDIC) up to $250,000. The Company has not experienced any cash losses.

Cash Flows Reporting

The Company follows ASC 230, "Statement of Cash Flows", for cash flows reporting, classifies cash receipts and payments according to whether they stem from operating, investing, or financing activities and provides definitions of each category. The Company uses the indirect or reconciliation method ("Indirect method") as defined by ASC 230 to report net cash flow from operating activities by adjusting net income to reconcile it to net cash flow from operating activities by removing the effects of (a) all deferrals of past operating cash receipts and payments and all accruals of expected future operating cash receipts and payments and (b) all items that are included in net income that do not affectoperating cash receipts and payments.

Related Parties

The Company follows ASC 850, “Related Party Disclosures,” for the identification of related parties and disclosure of related party transactions. Related parties are any entities or individuals that, through employment, ownership or other means, possess the ability to direct or influence the direction of the management and policies of the Company.

Income Taxes

Income taxes are accounted for under an asset and liability approach in accordance with ASC 740, “Income Taxes”. This process involves calculating the temporary and permanent differences between the carrying amounts of the assets and liabilities for financial reporting purposes and the amounts used for income tax purposes. The temporary differences result in deferred tax assets and liabilities, which would be recorded on the balance sheets in accordance with ASC 740, which established financial accounting and reporting standards for the effect of income taxes. The likelihood that its deferred tax assets will be recovered from future taxable income must be assessed and, to the extent that recovery is not likely, a valuation allowance is established. Changes in the valuation allowance in a period are recorded through the income tax provision in the audited statements of operations.

ASC 740-10 clarifies the accounting for uncertainty in income taxes recognized in an entity’s audited financial statements and prescribes a recognition threshold and measurement attributes for financial statement disclosure of tax positions taken or expected to be taken on a tax return. Under ASC 740-10, the impact of an uncertain income tax position on the income tax return must be recognized at the largest amount that is more-likely-than-not to be sustained upon audit by the relevant taxing authority. An uncertain income tax position will not be recognized if it has less than a 50% likelihood of being sustained. Additionally, ASC 740-10 provides guidance on derecognition, classification, interest and penalties, accounting in interim periods, disclosure and transition. The Company does not have a liability for unrecognized income tax benefits.

Advertising and Marketing Costs

Advertising and marketing expenses are recorded as marketing expenses when they are incurred. The Company incurred no advertising and marketing expense for the years ended December 31, 2022 and 2021, respectively.

Research and Development

All research and development costs are expensed as incurred. The Company incurred no research and development expense for the years ended December 31, 2022 and 2021, respectively.

Revenue Recognition

On February 25, 2021 (date of acquisition of PRRY preferred shares by Andrew Lapp), the Company adopted Accounting Standards Codification ASC 606 (“ASC 606”), *Revenue from Contracts with Customers*. Results for the reporting periods are presented under ASC 606.

The Company generates all of its revenue from contracts with customers. The Company recognizes revenue when we satisfy a performance obligation by transferring control of the promised services to a customer in an amount that reflects the consideration that we expect to receive in exchange for those services. The Company determines revenue recognition through the following steps:

1. Identification of the contract, or contracts, with a customer.
2. Identification of the performance obligations in the contract.
3. Determination of the transaction price.
4. Allocation of the transaction price to the performance obligations in the contract
5. Recognition of revenue when, or as, we satisfy a performance obligation.

Revenue is recognized from retail sales when the product is shipped to the customer, provided that collection of the resulting receivable is reasonably assured. Payment is due at the time of sale. Revenue excludes any amounts collected on behalf of third parties, including sales taxes.

Inventories

The Company resells replacement parts shipped to the customer. The Company's inventories are valued by the first-in, first-out ("FIFO") cost method and are stated at the lower of cost or net realizable value. The Company had inventories of $31,939 and $0, consisting of finished goods, as of December 31, 2022 and 2021, respectively.

Property and Equipment

Property and equipment are carried at cost and are depreciated on a straight-line basis over the estimated useful lives of the assets, generally five years. The Company has a capitalization policy of $1,000. The cost of repairs and maintenance is expensed as incurred; major replacements and improvements are capitalized. When assets are retired or disposed of, the cost and accumulated depreciation are removed from the accounts, and any resulting gains or losses are included in income in the year of disposition. Fixed assets are examined for the possibility of decreases in value when events or changes in circumstances reflect the fact that their recorded value may not be recoverable.

Intangible Assets

Intangible assets consist of purchased technology – website. Our intangible assets are being amortized on a straight-line basis over a period of three years.

Impairment of Long-lived Assets

We periodically evaluate whether the carrying value of property, equipment and intangible assets has been impaired when circumstances indicate the carrying value of those assets may not be recoverable. The carrying amount is not recoverable if it exceeds the sum of the discounted cash flows expected to result from the use and eventual disposition of the asset. If the carrying value is not recoverable, the impairment loss is measured as the excess of the asset's carrying value over its fair value. There are no impairments as of December 31, 2022 and 2021.

Our impairment analyses require management to apply judgment in estimating future cash flows as well as asset fair values, including forecasting useful lives of the assets, assessing the probability of different outcomes, and selecting the discount rate that reflects the risk inherent in future cash flows. If the carrying value is not recoverable, we assess the fair value of long-lived assets using commonly accepted techniques, and may use more than one method, including, but not limited to, recent third party comparable sales and discounted cash flow models. If actual results are not consistent with our assumptions and estimates, or our assumptions and estimates change due to new information, we may be exposed to an impairment charge in the future.

Leases

In accordance with ASC 842, "Leases", the Company determines whether an arrangement contains a lease at inception. A lease is a contract that provides the right to control an identified asset for a period of time in exchange for consideration. For identified leases, the Company determines whether it should be classified as an operating or finance lease. Operating leases are recorded in the balance sheet as: right-of-use asset ("ROU asset") and operating lease obligation. ROU assets represent the Company's right to use an underlying asset for the lease term and lease liabilities represent the Company's obligation to make lease payments arising from the lease. ROU assets and operating lease liabilities are recognized at the commencement date of the lease and measured based on the present value of lease payments over the lease term. The ROU asset also includes deferred rent liabilities. The Company's lease arrangements generally do not provide an implicit interest rate. As a result, in such situations the Company uses its incremental borrowing rate based on the information available at commencement date in determining the present value of lease payments. The Company includes options to extend or terminate the lease when it is reasonably certain that it will exercise that option in the measurement of its ROU assets and liabilities. Lease expense for operating leases is recognized on a straight-line basis over the lease term. The Company has some lease agreements with lease and non- lease components, which are accounted for as a single lease component. The Company elected to exclude from its balance sheets recognition of leases having a term of 12 months or less (“short-term leases”). Lease expense is recognized on a straight-line basis over the lease term.

Fair Value of Financial Instruments

The provisions of accounting guidance, FASB Topic ASC 825, “Financial Instruments”, requires all entities to disclose the fair value of financial instruments, both assets and liabilities recognized and not recognized on the balance sheet, for which it is practicable to estimate fair value, and defines fair value of a financial instrument as the amount at which the instrument could be exchanged in a current transaction between willing parties. As of December 31, 2022 and 2021, there were no financial instruments requiring fair value.

Fair Value Measurements

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. 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 – Quoted prices in active markets for identical assets or liabilities.
- Level 2 – Inputs other than Level 1 that are observable, either directly or indirectly, such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities.
- Level 3 – Unobservable inputs that are supported by little or no market activity and that are significant to the measurement of the fair value of the assets or liabilities

The carrying value of financial assets and liabilities recorded at fair value are measured on a recurring or nonrecurring basis. Financial assets and liabilities measured on a non-recurring basis are those that are adjusted to fair value when a significant event occurs. There were no financial assets or liabilities carried and measured on a nonrecurring basis during the reporting periods. Financial assets and liabilities measured on a recurring basis are those that are adjusted to fair value each time a financial statement is prepared. There have been no transfers between levels.

Loss per Share

The audited computation of net profit (loss) per share included in the Statements of Operations, represents the net profit(loss) per share that would have been reported had the Company been subject to ASC 260, “Earnings Per Share as a corporation for all periods presented.

Diluted earnings (loss) per share are computed on the basis of the weighted average number of common shares (including common stock subject to redemption) plus dilutive potential common shares outstanding for the reporting period. In periods where losses are reported, the weighted-average number of common stock outstanding excludes common stock equivalents, because their inclusion would be anti-dilutive.

The following potentially dilutive securities were excluded from the calculation of diluted net loss per share becausethe effects were anti-dilutive based on the application of the treasury stock method and because the Company incurred net losses during the period:

	December 31, 2022	December 31, 2021
Series A convertible preferred stock	300,000,000	300,000,00 0
Total potentially dilutive shares	300,000,000	300,000,000

Non-Cash Equity Transactions

Shares of equity instruments issued for non-cash consideration are recorded at the fair value of the consideration received based on the market value of services to be rendered, or at the value of the stock given, considered in reference to contemporaneous cash sale of stock.

Concentrations, Risks, and Uncertainties

Business Risk

Substantial business risks and uncertainties are inherent to an entity, including the potential risk of business failure.

The Company is headquartered and operates in the United States. To date, the Company has generated limited revenues from operations. There can be no assurance that the Company will be able to raise additional capital and failure to do so would have a material adverse effect on the Company's financial position, results of operations and cash flows. Also, the success of the Company's operations is subject to numerous contingencies, some of which are beyond management's control. Currently, these contingencies include general economic conditions, competition, and governmental and political conditions.

Interest rate risk

Financial assets and liabilities do not have material interest rate

risk.Credit risk

The Company is not exposed to credit

risk.Seasonality

The business is not subject to substantial seasonal

fluctuations.Major Suppliers

The Company has not entered into any contracts that obligate it to purchase a minimum quantity or exclusively from any supplier.

Recent Accounting Pronouncements

The Company has implemented all new accounting pronouncements that are in effect. These pronouncements did not have any material impact on the financial statements unless otherwise disclosed, and the Company does not believe thatthere are any other new accounting pronouncements that have been issued that might have a material impact on its financial position or results of operations.

NOTE 4 – ACQUISITION OF ASSETS OF AGILE VEHICLE TECHNOLOGIES LIMITED

On November 22, 2021, as amended April 6, 2022, the Company acquired certain operating assets of Agile Vehicle Technologies Limited (the "Acquisition") ("Agile"). Agile is engaged in the manufacture and assembly of the MAX ATV (all-terrain vehicle) "ATV" product line. Upon the closing of the Acquisition, we received certain operating assets of Agile, consisting of intellectual property and tooling.

The purchase price of the operating assets of Agile was the issuance 57,500,000 shares of common stock, valued at $230,000 (based on the estimated fair value of the stock on the date of issuance). In addition, there is a cash payment of $200,000. The Company accounted for the Acquisition using the acquisition method of accounting in accordance with Rule 11-01 (d) of Regulation S-X and ASC 805-10-55-4. There were no costs of acquisition incurred as a result ofthe asset purchase.

The estimated fair value of the tangible and intangible assets acquired as of the date of Acquisition was allocated to tooling valued at $430,000. As of December 31, 2022, the Company has not recorded any depreciation on these assets as the Company has not begun to manufacture ATV's. The Company expects to manufacture ATV's in 2023 and will then begin to depreciate these assets.

NOTE 5 – PROPERTY AND EQUIPMENT

Property and Equipment consisted of the following as of:

	Estimated Life		December 31, 2022		December 31, 2021
Acquired tooling	5 years	$	430,000	$	430,000
Machinery and equipment	3 years		8,382		8,382
Accumulated depreciation			(2,794)		-
		$	435,588	$	438,382

Depreciation expense was $2,794 and $0 for the years ended December 31, 2022 and 2021, respectively, and is classified in general and administrative expenses in the Statements of Operations.

NOTE 6 – INTANGIBLE ASSETS

Intangible assets consisted of the following as of:

	Estimated Life		Decemb er31, 2022		Decemb er31, 2021
Website	3 years	$	8,563	$	3,556
Accumulated amortization			(2,161)		(99)
		$	6,402	$	3,457

Year ending:		Amortization Expense
2023	$	2,854
2024		2,755
2025		793
Total amortization	$	6,402

Amortization expense was $2,062 and $99 for the years ended December 31, 2022 and 2021, respectively, and is classified in general and administrative expenses in the Statements of Operations.

NOTE 7 – SHORT-TERM NOTES PAYABLE

The Company borrows funds from third parties from time to time for working capital purposes. On September 22, 2022, the Company borrowed $30,000 with fifty-two weekly repayments of $673 (principal and interest) for a balance due of $21,923 as of December 31, 2022. The short-term note payable is collateralized by all of the Company's present and future accounts, Receivables, chattel paper, deposit accounts, personal property, assets and fixtures, generalintangibles, instruments, equipment and inventory.

NOTE 8 – DEBT TO SHAREHOLDER

In fiscal year 2021, the Company borrowed a total of $345,075 from entities controlled by a director of the Company for working capital purposes. The promissory notes ("Loans") pays interest at 18% per annum, accruing monthly, and is due and payable on the third anniversary of the loan agreement. The Loans were issued with an original issue discount of $9,200 from the face value of the Loans. The debts to shareholder of $230,000 are collateralized by all

MAX ATV assets including but not limited to associated tooling, blueprints, and intellectual property. The Company has not made the payments on these notes and the notes are now in default. The Company is currently in discussions to restructure the terms of the note. As a result, the notes are reclassified to current liabilities in the balance sheet.

On July 20, 2022, the Company borrowed a total of $45,100 from an entity controlled by a director of the Company for working capital purposes. The promissory note pays interest at 14% per annum, accruing monthly, and is due and payable on the first anniversary of the loan agreement. The Company has not made the payments on this note and the note is now in default. The Company is currently in discussions to restructure the terms of the note. As a result, the notes are reclassified to current liabilities in the balance sheet.

Principal payments on promissory debentures are due as follows:

Year ending December 31,		
2022	$	367,947
	$	367,947

NOTE 9 – STOCKHOLDERS' EQUITY

Preferred Stock

Series A

The Company has 10,000,000 authorized shares of Series A Convertible Preferred Stock, $0.001 par value, with such rights, preferences and designation and to be issued in such series as determined by the Board of Directors. The Series A Convertible Preferred Stock holders are entitled to 3,000 shares of Common Stock for each share of Series A Convertible Preferred Stock owned, they are not entitled to dividends, and they have no liquidation preferences. Shares of Series A Preferred Stock are anti-dilutive to reverse splits, and therefore in the case of a reverse split, are convertible to the number of Common Shares after the reverse split as would have been equal to the ratio herein prior to the reverse split. The conversion rate of the Series A Preferred Stock would increase proportionately in the case of forward splits and may not be diluted by a reverse split following a forward split. The holder(s) of Series A Preferred Stock have the right to notice shareholder meetings and to vote with holders of all other classes on the basis of three thousand (3,000) votes for each share of Series A Preferred Stock owned. On February 25, 2021, Mina Mar Corporation entered into a securities purchase agreement pursuant to which it sold its 100,000 shares of preferred stock for $95,000 to Mr. Lapp, the Company's CEO. There are 100,000 and zero shares of Series A Convertible Preferred Stock outstanding as of December 31, 2022 and 2021, respectively.

Series B

The Company has 1,000 authorized shares of Series B Convertible Preferred Stock, $0.001 par value, with such rights, preferences and designation and to be issued in such series as determined by the Board of Directors. The Series A Convertible Preferred Stock holders are not entitled to dividends, have no liquidation preferences, have no conversion rights, and have no redemption rights. On any matter presented to the shareholders of the Company for their action or consideration at any meeting of shareholders of the Company (or by written consent of shareholders in lieu of meeting), each holder of outstanding shares of Series B Preferred Stock has the ability to always vote 51% of the total vote so long as it is outstanding, and in order to change the rights of the Preferred Stockholders or to amend the Articles and Bylaws, it requires a vote of 66 and 2/3% of the Series B Preferred Stockholders. There are no shares of Series B Convertible Preferred Stock outstanding as of December 31, 2022 and 2021, respectively.

Common Stock

In February 2022, the Company initiated a private offering to sell up to 75,000,000 common shares at a price of $0.004 per share to accredited investors. During the year ended December 31, 2022 the Company sold 48,250,000 shares of common stock totaling $193,000, including 3,750,000 common shares totaling

$15,000 to Mr. Galen Reich, the Company's President, Treasurer, and Secretary.

On November 22, 2021, as amended April 6, 2022, the Company acquired certain operating assets of Agile. The purchase price of the operating assets of Agile was the issuance of 57,500,000 shares of common stock, valued at $230,000 (based on the estimated fair value of the stock on the date of issuance). In addition, there is a cash payment of $200,000 (see Note 4).

Stock to be Issued

As of December 31, 2022, the Company has not issued an aggregate of 50,000,000 common shares to Mr. Lapp, CEO, Mr. Reich, President, and Mr. Mounger, Board member. These shares have not been reflected in the Company's disclosures (see Notes 10 and 14).

NOTE 10 – RELATED PARTY TRANSACTIONS

Other than as disclosed in Notes 8, 9 and 11, there have not been any transaction entered into or been a participant in which a related person had or will have a direct or indirect material interest.

Employment Contracts

On January 1, 2023, the Company entered into an employment agreement with Mr. Andrew Lapp, the Company's CEO, effective January 1, 2022. The employment agreement provides for the issuance of 31,250,000 shares of the Company's common stock that vest immediately and an annual base salary of $125,000 plus a discretionary bonus as determined by the Board of Directors. Mr. Lapp's employment also provides for medical insurance, disability benefits and paid vacation in accordance with the Company's policies (see Note 9).

On March 1, 2022, the Company entered into a Business Consulting Agreement with Mr. Galen Reich, the Company's President, Treasurer, and Secretary. The Engagement agreement terminates February 26, 2027. Under this Business Consulting agreement, Mr. Reich will be paid $11,333 per month and will be entitled to receive a restricted stock award of 37,500,000 shares of the Company's common stock that vest over a five year period, with 20% of the shares vesting at the first anniversary of the grant date and the remaining 80% vesting each year in equal installments over the four years thereafter (see Note 9).

Investor Relations Consulting Agreement

On June 10, 2021, the Company entered into an Investor Relations Consulting Agreement with Mina Mar. The Agreement is for a term of 12 months and pays $2,950 per month.

Advances from Shareholder

The Company borrows funds from the Company's Director for working capital purposes from time to time. The Company received advances of $2,500 and made repayments of $1,500 through November 4, 2022. Advances are non-interest bearing and due on demand.

NOTE 11 – OPERATING LEASE

Effective October 1, 2021, the Company entered into a 12-month lease for its corporate offices located at 6321 Porter Road, Suite 7, Sarasota, Florida 34240. The lessor is controlled by Mr. Lapp, the Company's CEO. The corporate office is leased in installments of approximately $650 per month. The lease was renewed for an additional 12 months beginning October 1, 2022 with monthly payments of $700.

Operating lease cost was $9,750 and $0 for the years ended December 31, 2022 and 2021, respectively.

NOTE 12 – INCOME TAXES

At December 31, 2022, net operating loss carry forwards for Federal and state income tax purposes totaling approximately $92,000 available to reduce future income which under the Tax Cuts and Jobs Act of 2018, allows for an indefinite carryforward period, with carryforwards limited to 80% of each subsequent year's net income. There is no income tax affect due to the recognition of a full valuation allowance on the expected tax benefits of future loss carry forwards based on uncertainty surrounding realization of such assets.

A reconciliation of the statutory income tax rates and the effective tax rate is as follows:

	December 31, 2022	2021
Statutory U.S. federal rate	21.0 %	21.0 %
State income tax, net of federal benefit	4.3 %	2.8 %
Permanent differences	0.0 %	0.0 %
Valuation allowance	(25.3) %	(23.8) %
Provision for income taxes	0.0 %	0.0 %

The tax effects of the temporary differences and carry forwards that give rise to deferred tax assets consist of the following:

	December 31, 2022	2021
Deferred tax assets:		
Net operating loss carry forwards	$ 105,051	$ 21,497
Valuation allowance	(105,051)	(21,497)
	$ -	$ -

Major tax jurisdictions are the United States and Florida. All of the tax years will remain open three and four years for examination by the Federal and state tax authorities, respectively, from the date of utilization of the net operating loss. There are no tax audits pending.

NOTE 13 – EARNINGS PER SHARE

FASB ASC Topic 260, *Earnings Per Share*, requires a reconciliation of the numerator and denominator of the basicand diluted earnings (loss) per share (EPS) computations.

Basic earnings (loss) per share are computed by dividing net earnings available to common stockholders by the weighted-average number of common shares outstanding during the period. Diluted earnings (loss) per share is computed similar to basic earnings per share except that the denominator is increased to include the number of additional common shares that would have been outstanding if the potential common shares had been issued and if the additional common shares were dilutive. In periods where losses are reported, the weighted-average number of common stock outstanding excludes common stock equivalents, because their inclusion would be anti-dilutive.

Basic and diluted earnings (loss) per share are the same since net losses for all periods presented and including the additional potential common shares would have an anti-dilutive effect.

The following table sets forth the computation of basic and diluted net income per share:

	Years Ended December 31,	
	2022	2021
Net loss attributable to the common stockholders	$ (677,199)	$ (90,863)
Basic weighted average outstanding shares of common stock	358,107,928	279,402,448
Diluted weighted average common stock and common stock equivalents	358,107,928	279,402,448
Loss per share:		
Basic and diluted	$ (0.00)	$ (0.00)

NOTE 14 – COMMITMENTS AND CONTINGENCIES

Legal

From time to time, various lawsuits and legal proceedings may arise in the ordinary course of business. However, litigation is subject to inherent uncertainties and an adverse result in these or other matters may arise from time to time that may harm the Company's business. The Company is currently not aware of any legal proceedings or claims that it believes will have a material adverse effect on its business, financial condition or operating results.

Board of Directors Compensation

On January 1, 2023, the Company's Board of Directors appointed Mr. Gerald Mounger as a member of the Board of Directors, effective January 1, 2022. The agreement provides for the issuance of 12,500,000 shares of the Company's common stock that vest immediately and an annual retainer of $25,000 beginning on January 1, 2023 (see Note 9).

NOTE 15 – SUBSEQUENT EVENTS

The Company evaluated all events or transactions that occurred after December 31, 2022 up through the date the financial statements were available to be issued. During this period, the Company did not have any material recognizable subsequent events required to be disclosed as of and for the period ended December 31, 2022, except the following:

Common Stock

Subsequent to December 31, 2022, the Company offered and sold an additional 15,000,000 common shares at a price of $0.004 per share totaling $60,000 to accredited investors.

On February 7, 2023, the Company issued a total of 5,000,000 restricted common shares to a member of its Advisory Board, valued at $57,000 (based on the estimated fair value of the stock on the date of grant) for services to be renderedin fiscal 2023.

On January 3, 2023, the Company issued a total of 125,000 restricted common shares to a third party, valued at $1,363 (based on the estimated fair value of the stock on the date of grant) for services to be rendered in 2023.

Convertible Promissory Note

On January 25, 2023; The Company executed a convertible promissory note with Emry Capital ("Emry Note"). The Emry Note carries a principal balance of $18,500 together with an interest rate of eight (8%) per annum and a maturity date of January 25, 2024. All payments due hereunder (to the extent not converted into common stock, $0.001 par value per share) in accordance with the terms of the note agreement shall be made in lawful money of the United States of America. Any amount of principal or interest on this Emry Note which is not paid when due shall bear interest at the rate of twenty two percent (22%) per annum from the due date thereof until the same is paid.

The holder shall have the right from time to time, and at any time during the period beginning on the date which is one hundred eighty (180) days following the date of this note, to convert all or any part of the outstanding and unpaid principal amount into Common Stock. The conversion shall equal sixty-five percent (61%) of the average of the two

(2) lowest trading prices for the Common Stock during the twelve (12) day trading period ending on the latest complete trading day prior to the conversion date, representing a discount rate of thirty-nine percent (39%). The Note includes customary events of default, including, among other things, payment defaults, covenant breaches, certain representations and warranties, certain events of bankruptcy, liquidation and suspension of the Company's Common Stock from trading. If such an event of default occurs, the holders of the Note may be entitled to take various actions, which may include the acceleration of amounts due under the Note and accrual of interest as described above.