

Disclosure Statement Pursuant to the Pink Basic Disclosure Guidelines

ATWEC Technologies, Inc,

6400 S. Lewis Ave, Ste 200

Tulsa, OK 74136

580-302-9030

www.thebirchco.com

SIC Code: Primary Code 5013, Secondary Code 3600, 3714

Annual Report

**For the period ending December 31, 2024
(the "Reporting Period")**

Outstanding Shares

The number of shares outstanding of our Common Stock was:

833,117,128 as of December 31, 2024

686,117,128 as of December 31, 2023

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 Control¹ of the company has occurred over this reporting period:

Yes: ☒ No: ☐

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

The Company has been known as ATWEC Technologies, Inc, since September 29, 2003. From February 23, 1987, the date of incorporation, until September 29, 2003, the Company was known as Agri-Food International, Inc.

Effective June 1, 2024, the Company underwent a reverse merger with The Birch Company LLC assuming control of the public company.

Current State and Date of Incorporation or Registration: *Nevada*
Standing in this jurisdiction: (e.g. active, default, inactive): *Active*

Prior incorporation information for the issuer and any predecessors during the past five years

None

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:

Effective June 1, 2024, the Company completed a Reverse Merger with The Birch Company, LLC, an Oklahoma based development company. The focus of operations will be changed to that of residential high quality affordable residential building projects in several states of the United States.

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

*6400 S. Lewis Ave., Ste 200
Tulsa, OK 74136*

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:*

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: Continental Stock Transfer and Trust Company
Phone: 212-509-4000
Email: cstmail@continentalstock.com
Address: 1 State Street Plaza, 30th Floor, New York, NY. 10004

Publicly Quoted or Traded Securities:

| | | |
|--|--------------------|--------------------------|
| Trading symbol: | ATWT | |
| Exact title and class of securities outstanding: | Common Stock | |
| CUSIP: | 050055 201 | |
| Par or stated value: | .001 | |
| Total shares authorized: | 900,000,000 | as of December 31, 2024. |
| Total shares outstanding: | 833,117,128 | as of December 31, 2024. |
| Total number of shareholders of record: | 227 | as of December 31, 2024. |

Other classes of authorized or outstanding equity securities:

| | |
|--|-----------------|
| Trading symbol: | N/A |
| Exact title and class of securities outstanding: | Preferred Stock |
| CUSIP: | N/A |
| Par or stated value: | .001 |

| | | |
|---------------------------|---------|-------------------------------|
| Total shares authorized: | 500,000 | as of date: December 31, 2024 |
| Total shares outstanding: | 500,000 | as of date: December 31, 2024 |

Security Description:

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

Dividends when declared, voting of 1 vote per share, no preemption rights

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

Preferred stock has no conversion ability, but for each share of Preferred stock it has 10,000 votes.

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

None identified.

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

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 | | | *Right-click the rows below and select "Insert" to add rows as needed. | | | | | | |
|---|---|--|--|---|--|--|--|---|---------------------------------|
| Date 12/31/22 Common: 683,736,176 Preferred: 500,000 | | | | | | | | | |
| 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 (entities must have individual with voting / investment control disclosed). | 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. |
| 4/06/23 | New Issuance | 1,000,000 | Common | Mkt | No | Leslie Busch | Cash Purchase | Restricted | Sec 4(a)(2) |
| 4/06/23 | New Issuance | 2,380,952 | Common | Mkt | No | Brian Walloch | Cash Purchase | Restricted | Sec 4(a)(2) |
| 4/06/23 | New Issuance | 1,000,000 | Common | .0001 | No | Jeffrey Zankowski | Services | Restricted | Sec 4(a)(2) |
| 12/31/23 | Cancellation – see (1) below | (2,000,000) | Common | n/a | | See (1) below | | | |
| | | | | | | | | | |
| 7/01/24 | New Issuance | 67,000,000 | Common | .001 | No | EROP Enterprises LLC – Vince Sbarra | Debt Conversion | Restricted | Sec 4(a)(2) |
| 7/01/24 | New Issuance | 30,000,000 | Common | .001 | No | Josh Ploch | Merger Issuance | Restricted | Sec 4(a)(2) |
| 7/01/24 | New Issuance | 30,000,000 | Common | .001 | No | Angus Martin | Merger Issuance | Restricted | Sec 4(a)(2) |
| 7/01/24 | New Issuance | 20,000,000 | Common | .001 | No | MHCI Group Greg Falesnik | Services | Restricted | Sec 4(a)(2) |
| Shares Outstanding on Date of This Report: | | | | | | | | | |
| Date 12/31/24 Common: 833,117,128 Preferred: 500,000 | | | | | | | | | |

- During the quarter ended December 31, 2023, an examination of the authorized Preferred Share authorization indicated that the company had 500,000 shares of authorized preferred shares. A Prior Period adjustment was entered for that quarter.

- (1) In 2021, the Company increased the outstanding shares by 2,000,000 shares in order to match the totals reported by the Transfer Agent. Since then we have carried these extra shares. However, in reviewing the Transfer Agent report of current shares outstanding, the difference noted in 2021, no longer exists, therefore we are correcting the report effective December 31, 2023.

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)

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

| 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.) |
|-----------------------------|--------------------------|-----------------------------------|-----------------------|------------------------|--|--|---|
| 6/05/17 | 8,405 | 8,405 | 0.00 | 6/04/21 | 50% of bid price at time of conversion | Apex Pro Filings Christina Loud | Vendor Payable |
| 3/01/15 | 11,345 | 21,345 | 0.00 | 3/16/21 | 50% of bid price at time of conversion | Apex Business Consulting, LLC Mike Devine | Vendor Payable |
| 12/13/13 | 57,969 | 68,000 | 0.00 | 12/31/21 | 50% of bid price at time of conversion | Alex Wiley | Accrued Wages |
| 12/31/17 | 23,000 | 23,000 | 0.00 | 12/31/21 | 50% of bid price at time of conversion | Alex Wiley | Accrued Wages |
| Various 8/03/20 to 12/04/20 | 469,756 | 401,000 | 68756 | Various – 1 year terms | Lesser of \$0.15/share or 70% of the lowest bid over the preceding three days | EROP Capital LLC – Vince Sbarra | Convertible Notes |

All interest on notes have been waived by shareholders, with the exception of the EROP Convertible Note. See Note 8 to the Notes to the Financial Statements

4) Issuer's Business, Products and Services

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

Revolutionizing Home Construction with Cutting-Edge Technology and Affordable Solutions ATWT and Birch Co. are at the forefront of the home construction industry and are committed to transforming the way we build and live. With a shared vision of leveraging cutting-edge technology to create sustainable, high-quality affordable housing, our companies stand as pioneers in this effort. Innovative Technology: ATWT and Birch Co. utilize the latest advancements in construction technology to streamline processes, enhance precision, and reduce costs. Our state-of-the-art techniques include modular construction, 3D printing, and smart home integration, ensuring that every home we build is modern, efficient, and eco-friendly. Affordable Housing: We believe that everyone deserves access to quality housing. By combining technological innovation with cost-effective practices, ATWT and Birch Co. make homeownership more accessible without compromising on quality or design. Our commitment to affordability means that we focus on creating homes that are both financially viable and exceptionally crafted. Sustainable Solutions: Sustainability is at the heart of our operations. Our homes are designed to minimize environmental impact, incorporating energy-efficient systems, sustainable materials, and green building practices. We strive to lead by example, setting new standards in the industry for eco-conscious construction. Client-Centric Approach:

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

*Birch Company
Safe Bus (Suspended Operations)
Assemble Products (Suspended Operations)*

C. Describe the issuers' principal products or services.

Home Construction

5) Issuer's Facilities

If the issuer leases any assets, properties or facilities, clearly describe them as above and the terms of their leases.

No current official corporate space

6) Officers, Directors and Control Persons

| | | | | | | |
|----------------------|----------------------|-------------|---------------------------|---------------------|-----------------|--|
| Darnell Stitts | Director | Memphis, TN | 97,000,000 1,000 | Common Preferred | 11.6 % 0.2 % | |
| Estate of Alex Wiley | Investor | N/A | 112,000,000 | Common | 13.4 % | |
| Angus Martin | CEO/COO/ Director | Tulsa, OK | 30,000,000 238,000,000 | Common Preferred | 3.6 % 47.6 % | |
| Kevin V. Cox | Director | Tulsa, OK | -0- | | n/a | |

7. Legal/Disciplinary History

A. Identify and provide a brief explanation as to whether any of the persons or entities listed above in Section 6 have, in the past 10 years:

1. Been the subject of an indictment or conviction in a criminal proceeding or plea agreement or named as a defendant in a pending criminal proceeding (excluding minor traffic violations);

None

2. Been the subject of 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, financial- or investment-related, insurance or banking activities.

None

3. Been the subject of a finding, disciplinary order or judgment by a court of competent jurisdiction (in a civil action), the Securities and Exchange Commission, the Commodity Futures Trading Commission, a state securities regulator of a violation of federal or state securities or commodities law, or a foreign regulatory body or court, which finding or judgment has not been reversed, suspended, or vacated.

None

4. Named as a defendant or a respondent in a regulatory complaint or proceeding that could result in a “yes” answer to part 3 above; or

None

5. Been the subject 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

6. Been the subject of a U.S Postal Service false representation order, or a temporary restraining order, or preliminary injunction with respect to conduct alleged to have violated the false representation statute that applies to U.S mail.

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.

None

6) 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: Morgan E. Petitti, Esq. Firm:
Address 1: 118 Streetsboro St., #317
Address 2: Hudson, OH 44236
Phone: 330-697-8548
Email: PetittiLaw@gmail.com

Accountant or Auditor

Name: Tyrus C. Young
Firm: Factsco, LLC
Address 1 3958 Refuge Rd
Address 2: Jasper, GA 30143
Phone: 727-470-8684
Email: factsco@gmail.com

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.

None

7) Financial Statements

A. This Disclosure Statement was prepared by (name of individual):

Name: **Tyrus C Young**
Title: **Consultant**
Relationship to Issuer: **Consultant**

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

- IFRS
- ☒ U.S. GAAP

D. The following financial statements were prepared by (name of individual)²:

Name: **Tyrus C Young**
Title: **Consultant**
Relationship to Issuer: **Vendor**

Describe the qualifications of the person or persons who prepared the financial statements:

Over 40 years as CPA/Consultant; 18 years preparing SEC/OTC reporting

The financial statements described below are part of this report:

- a. Balance sheet as of December 31, 2024, and December 31, 2023
- b. Statements of income for the years ended December 31, 2024, and 2023
- c. Statements of cash flows for the years ended December 31, 2024, and 2023
- d. Statement of Changes in Stockholders' Equity for the period December 31, 2022 through December 31, 2024
- e. Financial notes for the periods ended December 31, 2024, and 2023

8) Issuer Certification

Principal Executive Officer:

I, Angus Martin certify that:

1. I have reviewed this Annual disclosure statement for ATWEC Technologies, Inc. as of December 31, 2024
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 31, 2025

/s/ Angus Martin
Angus Martin, CEO

Principal Financial Officer:

I, Ryan Myers certify that:

4. I have reviewed this Annual disclosure statement for ATWEC Technologies, Inc. as of September 30, 2024
5. 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
6. 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 31, 2025

/s/ Ryan Myers
Ryan Myers, Principal Financial Officer

ATWEC TECHNOLOGIES, INC**Balance Sheet**

| | ASSETS | |
|--------------------------------|-------------------------------------|-------------------------------------|
| | December 31, 2024 (Unaudited) | December 31, 2023 (Unaudited) |
| Current assets | | |
| Cash | \$ 13,417 | \$ 6,631 |
| Accounts Receivable | 52,141 | 46,435 |
| Inventory (Resale Homes) | 1,379,237 | 0 |
| Construction in Progress | 1,646,653 | 0 |
| Total current assets | <u>3,091,448</u> | <u>53,066</u> |
| Fixed Assets | | |
| Computer equipment | 5,557 | 5,557 |
| Furniture & equipment | 14,320 | 14,320 |
| Leasehold Improvements | 106,134 | 21,209 |
| Less: Accumulated Depreciation | <u>(95,540)</u> | <u>(29,759)</u> |
| Total Fixed Assets | <u>30,471</u> | <u>11,327</u> |
| Other assets | | |
| Goodwill | 800,000 | 0 |
| Investments in other companies | 1,852,662 | 1,752,662 |
| Intellectual Property | <u>1,552,690</u> | <u>1,552,690</u> |
| Total Other Assets | <u>4,205,352</u> | <u>3,305,352</u> |
| Total Assets | \$ <u>7,327,271</u> | \$ <u>3,369,745</u> |

The accompany Notes to the Financial Statements are an integral part of these financial statements

LIABILITIES AND SHAREHOLDER'S EQUITY

| | December 31, 2024 (Unaudited) | December 31, 2023 (Unaudited) |
|---|-------------------------------------|-------------------------------------|
| Current liabilities | | |
| Accounts payable | \$ 342,161 | \$ 7,898 |
| Accrued wages | 132,831 | 80,969 |
| Accrued interest | 78,202 | 106,121 |
| Officer Advances | 63,442 | 67,463 |
| Notes Payable | 124,091 | 124,091 |
| Vendor notes payable | 19,750 | 19,750 |
| Construction loans - Spec | 2,706,697 | 0 |
| Construction loans - Resale homes | 712,740 | 0 |
| Convertible debt | 401,000 | 401,000 |
| Total current liabilities | 4,580,914 | 807,292 |
| Long Term Liabilities | | |
| Business & investor loans | 558,783 | 0 |
| Trust for Patent | 1,337,421 | 1,337,421 |
| Total liabilities | 6,477,118 | 2,144,713 |
| Stockholders' equity (deficit) | | |
| Preferred stock, \$0.001 par value, 500,000 | | |
| shares authorized; Convertible: 500,000 shares | 500 | 500 |
| issued and outstanding as of December 31, 2024 | | |
| and December 31, 2023, respectively | | |
| Common stock, \$0.001 par value; 900,000,000 shares | | |
| authorized, 833,117,128 and 686,117,128 shares | | |
| issued and outstanding as of December 31, 2024 | | |
| and December 31, 2023, respectively | 833,117 | 686,117 |
| Additional paid-in capital | 4,795,823 | 3,630,041 |
| Accumulated deficit | (4,779,287) | (3,091,626) |
| Total stockholders' (deficit) | 850,153 | 1,225,032 |
| Total Liabilities and Stockholders' Equity | \$ 7,327,271 | \$ 3,369,745 |

The accompanying Notes to the Financial Statements are an integral part of these statements

ATWEC TECHNOLOGIES, INC
Statements of Income

| | For the Years Ended December 31, | |
|------------------------------|--|---------------------------|
| | 2024 | 2023 |
| Sales Revenues | \$ 9,970,664 | \$ 28,670 |
| Cost of Goods Sold | <u>10,289,429</u> | <u>1,482</u> |
| Gross Profit on Sales | (318,765) | 27,188 |
| Operating Expenses | <u>1,037,135</u> | <u>6,457</u> |
| Net Operating Income | (1,355,900) | 20,731 |
| Other Income (Expense) | | |
| Interest expense | (329,166) | (32,080) |
| Depreciation | <u>(2,595)</u> | <u>(2,974)</u> |
| Total Other Income (Expense) | <u>(331,761)</u> | <u>(35,054)</u> |
| NET INCOME | \$ <u><u>(1,687,661)</u></u> | \$ <u><u>(14,323)</u></u> |

The accompanying Notes to the Financial Statements are an integral part of these statements

ATWEC TECHNOLOGIES, INC

Statements of Cash Flows

| | For the Years Ended December 31, | |
|--|-------------------------------------|------------------------|
| | 2024 | 2023 |
| Cash flows from operations | | |
| Net Income (loss) | \$ (1,687,661) | \$ (14,323) |
| Depreciation expense | 2,595 | 2,974 |
| Stock for services | 20,000 | 100 |
| Adjustments to reconcile net loss to net cash | | |
| Accounts Receivable | (5,706) | (16,576) |
| Inventory - Resale homes | (1,379,237) | 0 |
| Construction in Progress | (1,646,653) | 0 |
| Accounts Payable | 334,263 | (8,798) |
| Accrued Wages | 51,862 | |
| Accrued Interest | (27,919) | 32,080 |
| Advances by Officer | (4,021) | 6,056 |
| Construction loans - Spec | 2,706,697 | 0 |
| Construction loans - Resale homes | 712,740 | 0 |
| Net cash provided by(used) operating activities | (923,040) | 1,513 |
| Cash flows from investing activities | | |
| Merger Capital adjustment | 514,826 | 0 |
| Investment in Subsidiaries | (100,000) | (12,663) |
| Net cash provided by(used) investing activities | 414,826 | (12,663) |
| Cash flows from financing activities | | |
| Proceeds from long term debt | 57,500 | 0 |
| Contributions of Capital | 457,500 | 0 |
| Payments on long term debt | 0 | 10,000 |
| | 515,000 | 10,000 |
| Net Increase (Decrease) in cash | 6,786 | (1,150) |
| Cash, Beginning of Period | 6,631 | 7,781 |
| Cash, End of Period | <u><u>\$ 13,417</u></u> | <u><u>\$ 6,631</u></u> |

The accompanying Notes to the Financial Statements are an integral part of these statements

ATWEC Technologies, Inc
Statement of Changes in Shareholder Equity

| | Common Stock | | Preferred Stock | | Stock | Additional | Accumulated | Total |
|------------------------------------|--------------------|-------------------|-----------------|---------------|-------------|---------------------|-----------------------|----------------------|
| | Shares | Par Value | Shares | Par Value | Payable | Paid in Capital | Deficit | Stockholder's Equity |
| Balance - December 31, 2022 | <u>683,736,176</u> | <u>\$ 683,736</u> | <u>200,000</u> | <u>\$ 200</u> | <u>\$ 0</u> | <u>\$ 3,622,622</u> | <u>\$ (3,077,303)</u> | <u>\$ 1,229,255</u> |
| Prior Period Stock Adjustment | | | 300,000 | 300 | | (300) | | 0 |
| Stock issued for cash | 3,380,952 | 3,381 | | | | 6,619 | | 10,000 |
| Stock issued for services | 1,000,000 | 1,000 | | | | (900) | | 100 |
| Cancellation of prior adjustment | (2,000,000) | (2,000) | | | | 2,000 | | 0 |
| Net Profit (Loss) | | | | | | | (14,323) | (14,323) |
| Balance - December 31, 2023 | <u>686,117,128</u> | <u>\$ 686,117</u> | <u>500,000</u> | <u>\$ 500</u> | <u>\$ 0</u> | <u>\$ 3,630,041</u> | <u>\$ (3,091,626)</u> | <u>\$ 1,225,032</u> |
| Shares issued to reduce debt | 67,000,000 | 67,000 | | | | | | 0 |
| Shares issued for Services | 20,000,000 | 20,000 | | | | | | 0 |
| Shares issued for merger | 60,000,000 | 60,000 | | | | (60,000) | | (60,000) |
| From Reverse Merger | | | | | | 514,826 | | 514,826 |
| Capital Contributed | | | | | | 457,500 | | 457,500 |
| Prior period adjustment | | | | | | 253,456 | | |
| Net Profit (Loss) | | | | | | | (1,687,661) | (1,687,661) |
| Balance - December 31, 2024 | <u>833,117,128</u> | <u>\$ 833,117</u> | <u>500,000</u> | <u>\$ 500</u> | <u>\$ 0</u> | <u>\$ 4,795,823</u> | <u>\$ (4,779,287)</u> | <u>\$ 52,197</u> |

The accompanying Notes to the Financial Statements are an integral part of these statements

ATWEC TECHNOLOGIES, INC
Notes to the Financial Statements
December 31, 2024

Note 1 - Organization and Principal Activities

ATWEC Technologies, Inc., a Nevada c-corporation, originally incorporated on February 23, 1987, is publicly traded on the OTC Markets under the symbol 'ATWT'. ATWEC is a US-based technology company, with offices in Memphis, TN and manufacturing center in Rogersville, AL, which develops, markets, and sells a unique line of cutting-edge security devices, designed to protect the transportation of child students, while aiding administrators, and giving parents valuable "peace of mind". The Company has invested substantial resources towards the production and sale of its Kiddie Systems TM product line, being sold to schools, churches, and day care centers throughout North America. The Company has taken an active role in helping to pass sweeping statewide legislation designed to protect children, with states now mandating the Company's safety devices, and imposes fines and other penalties for organizations not in compliance.

The unaudited financial statements included herein were prepared from the available records of the Company and adjusted for comparative purposes. These financial statements reflect all adjustments which, in the opinion of management, are necessary to provide the results of operations and financial position for the year ended December 31, 2024. Significant adjustments may be required upon the financial statements being audited to be in conformity with Generally Accepted Accounting Principles of the United States of America.

Effective June 1, 2024, the Company entered into a Reverse Merger with The Birch Company, LLC, a developer of quality, affordable housing options with development projects in multiple states. Revolutionizing Home Construction with Cutting-Edge Technology and Affordable Solutions ATWT and Birch Co. are at the forefront of the home construction industry and are committed to transforming the way we build and live. With a shared vision of leveraging cutting-edge technology to create sustainable, high-quality affordable housing, our companies stand as pioneers in this effort. Innovative Technology: ATWT and Birch Co. utilize the latest advancements in construction technology to streamline processes, enhance precision, and reduce costs. Our state-of-the-art techniques include modular construction, 3D printing, and smart home integration, ensuring that every home we build is modern, efficient, and eco-friendly. Affordable Housing: We believe that everyone deserves access to quality housing. By combining technological innovation with cost-effective practices, ATWT and Birch Co. make homeownership more accessible without compromising on quality or design. Our commitment to affordability means that we focus on creating homes that are both financially viable and exceptionally crafted. Sustainable Solutions: Sustainability is at the heart of our operations. Our homes are designed to minimize environmental impact, incorporating energy-efficient systems, sustainable materials, and green building practices. We strive to lead by example, setting new standards in the industry for eco-conscious construction. A Client-Centric Approach is the Company goal.

Note 2 - Going Concern

With the reverse merger effective June 1, 2024, the Company appears to be on the road to a profitable financial position and the prior concerns on Going Concern do not appear necessary at this time. Gross revenues in 2024 were \$9,970,664, but due to industry conditions, as well as corrections to prior accounting inconsistencies, resulted in a net loss of \$1,687,661. Expenditures for the building of unsold homes does not appear in the Statement of Income, but is capitalized into Construction in Progress (unfinished homes) and Inventory for Resale (completed homes on the market).

Note 3 - Summary of Significant Accounting Policies

Basis of Presentation

The accompanying consolidated financial statements are unaudited, however, prepared in accordance with generally accepted accounting principles in the United States of America ("US GAAP"). The consolidated financial statements include the account of ATWEC Technologies, Inc. and all of its current lines of business, including Birch Company, Kiddie Systems™ products and services, alarm monitoring services, and other newly developed vehicle security.

Statement of Cash Flows

In accordance with Financial Accounting Standards Board ("FASB") guidance, cash flow from the Company's operations is calculated based upon the functional currency. As a result, amounts related to assets and liabilities reported on the statement of cash flows may not necessarily agree with changes in the corresponding balances on the balance sheet.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the reporting period. Actual results when ultimately realized could differ from those estimates.

Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits in banks with maturities of three months or less, and all highly liquid investments which are unrestricted as to withdrawal or use, and which have original maturities of three months or less. Fair Value of Financial Instruments estimates fair values of cash, property and equipment, and due to stockholder, none of which are held for trading purposes, approximates their carrying value because of short-term maturity of these instruments or the stated interest rates are indicative of market interest rates.

Accounts Receivable

Accounts receivables are recorded at the invoice amount and do not bear interest. The Company extends unsecured credit to its customers in the ordinary course of business but mitigates the associated risks by performing credit checks and actively pursuing past due accounts. An allowance for doubtful accounts is established and determined based on managements' assessment of known requirements, aging of receivables, payment history, the customers current credit worthiness, and the economic environment. Recoveries of balances previously written off are also reflected in this allowance.

Concentrations of Credit Risk

Financial instruments that subject the Company to concentrations of credit risk consist primarily of cash and cash equivalents. The Company maintains its cash and cash equivalents with high-quality institutions. Deposits held with banks may exceed the amount of insurance provided on such deposits. Generally, these deposits may be redeemed upon demand and therefore bear minimal risk.

Property, Plant and Equipment

Property, plant, and equipment are carried at cost. 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.

The Company recognizes the depreciation of its property, plant, and equipment on a straight-line basis over the estimated useful lives of the assets based on their costs less 5% residual value. The useful lives for property, plant and equipment are estimated as follows:

| | |
|--------------------------------|---------------|
| Plant and machinery | 7 - 10 years |
| Motor vehicles | 3 to 5 years |
| Office equipment and furniture | 5 to 10 years |
| Leasehold Improvements | 5 to 10 years |

Other Assets

The Company capitalizes the costs associated with obtaining patents, trademarks, or other intellectual property associated with its business. Such costs are amortized over the estimated useful life of such assets using the straight-line method, unless such useful life is deemed indefinite. Investments total \$1,740,000, and include amounts invested in other stocks and directly into the purchase of Safeguard Alarm and Guard Services, a TN security corporation, whereby the Company acquired their assets including the firm's security alarm accounts, client list,

marketing, TN licenses, goodwill, and accounts receivable. On May 28, 2021, two additional subsidiaries were added: SafeBus Technologies, Inc. and Assembled Products, Inc. The Company acquired 100% of control of each company and intends to begin operations effective July 1, 2021.

Goodwill

Goodwill is an accounting concept meaning the value of an entity over and above the value of its assets or expressing the intangible but quantifiable 'prudent value' of an ongoing business beyond its assets resulting in part from the reputation of the Company with its customers. As is given herein, goodwill is defined as the value between the proposed purchase price of the Company and the sum of the fair net value of the net assets. If another company were to acquire the Company, that company must recognize goodwill as an asset in its financial statements and present it as a separate line item on its balance sheet. In this sense, goodwill serves as the balancing sum that allows one company to provide accounting information regarding its purchase of another firm for a price substantially different from its book value.

Intellectual Property

Intellectual Property is a broad categorical description for the set of intangibles owned and legally protected by a company from outside use or implementation without consent. Intellectual property can generally consist of patents, trade secrets, copyrights, trademarks, or ideas and content. The Company has obtained several informal valuations on the value of its product concepts and trademarks, along with its patent no. US 7,646,288 82 "Occupant Warning System for School or Day Care Bus and Van", which ensures that a driver and others will be alerted by a unique warning system that prevents children from being forgotten or left in vehicles. The Company has defined the value of the patent as a variable amount, increasing as the patent grows in value with the increased sales, and spreading acceptance and usage of its safety devices in North America, and this value has remained consistent since 2014, totaling \$1,552,690 as of 12/31/21. However, developments in 2022 questioning the valuations and all assets and related liabilities pertaining to the intellectual property were eliminated.

Income Taxes

The Company accounts for income tax under the provisions of Statements of Financial Accounting Standards No. 109, which requires recognition of deferred tax assets and liabilities for the expected future tax consequences of events that have been included in the consolidated financial statements. Deferred income taxes are provided using the liability method. Under the liability method, deferred income taxes are recognized for all significant temporary differences between the tax and financial statement bases of assets and liabilities. In addition, the Company is required to record all deferred tax assets, including future tax benefits of capital losses carried forward, and to record a "valuation allowance" for any deferred tax assets where it is more likely than not that the asset will not be realized.

Note 4 - Accounts Receivable

The Company's accounts receivable at December 31, 2024 and December 31, 2023 were \$ 48,185 and \$ 29,859, respectively.

Note 5 - Accrued Wages

Accrued wages are comprised of past salaries for all officers and directors of the Company, who have not been paid for prior services performed, for the Company's benefit. The Company has issued shares in prior years, so as to reduce this amount, and has been successful in maintaining a manageable amount owed. Although the Company has compensated its officers and directors with cash and stock payments since inception, its ongoing lack of sufficient working capital has often forced its key insiders to forego, or defer, substantial compensation, in the form of "accrued wages". As such, the Company's total Accrued Wages outstanding now totals \$80,969 and \$ 80,969 as December 31, 2024 and December 31, 2023, respectively.

Note 6.- Notes Payable

As of December 31, 2024 and December 31, 2023, Notes Payable are comprised of several key investors all owed money by the Company for investments given to the Company in prior fiscal years, when the Company, for a total amount outstanding of \$ 124,091 and \$ 124,091, at December 31, 2024 and December 31, 2023, respectively. The Company entered into three-year promissory notes with these investors for the balances, with interest stated at 6% per annum. However, each investor has communicated that they will waive the interest on each note providing the amounts due will be converted to common stock in due course. As such, no interest has been accrued on the promissory notes.

Note 7 - Vendor Notes Payable

As of December 31, 2024 and December 31, 2023, Vendor Notes Payable are comprised of several key vendors or service providers owed money by the Company for products and services provided to the Company in prior fiscal years, when the Company felt it necessary to obtain these products and services during the normal course of business, for a total amount outstanding of \$ 19,750 and \$ 19,750, at December 31, 2024 and December 31, 2023, respectively.

Note 8 - Investment in Other Companies

In May 2021, as referred to in Note 7, the majority of debt to vendors was eliminated through using the 3 (a) (10) process whereby a third party was provided 68 million shares to independently sell in return for retiring the debt and provided capital to the Company. In turn, the Company used the funds to purchase two subsidiaries: Safebus (Atlanta, GA) for \$640,000 and an Assembly Products (Alabama) for a cash payment of \$1,100,000.

There is a current dispute with the Assembly Progress from Alabama regarding the wording of their agreement. The Company intends to litigate this matter fully to the benefit of shareholders.

Note 9 - Convertible Secured Promissory Notes

Between June 26, 2020, the Company issued twelve (12) convertible notes to EROP Capital, LLC. Below is a table of each individual note, its inception and maturity date, interest rate (all 8.00%), and the accrued interest.

| Date Funded | Maturity Date | Amount of Principal | Interest Rate | Total Accrued Through 12/31/2023 | Interest Accrued 1/1/2024 12/31/2024 | Total Accrued Through 12/31/2024 | Conversion Terms |
|----------------|------------------|------------------------|------------------|---|---|---|--|
| 8/3/2020 | 8/3/2021 | 225,000 | 8.00% | 61,151 | (46,134) | 15,017 | Lesser of \$ 0.15 per share or 70% of the low est bid days |
| 9/1/2020 | 12/26/2021 | 35,000 | 8.00% | 9,305 | 3,652 | 12,957 | ***** SAME ***** |
| 9/14/2020 | 12/26/2021 | 23,000 | 8.00% | 6,049 | 2,395 | 8,444 | ***** SAME ***** |
| 10/6/2020 | 12/26/2021 | 28,000 | 8.00% | 7,229 | 2,904 | 10,133 | ***** SAME ***** |
| 11/6/2020 | 12/26/2021 | 51,000 | 8.00% | 12,821 | 5,261 | 18,082 | ***** SAME ***** |
| 12/4/2020 | 12/26/2021 | 39,000 | 8.00% | 9,565 | 4,003 | 13,568 | ***** SAME ***** |
| | | <u>401,000</u> | | <u>106,121</u> | <u>(27,919)</u> | <u>78,202</u> | |

Note 10. Common Stock Issuances

During the previous two fiscal years and through December 31, 2024, the Company issued its common stock as follows:

On April 6, 2023, the Company issued 1,000,000 shares of common stock to a cash investor

Also on April 6, 2023, the Company issued 2,2380,952 shares shares of common stock to a cash investor

Also on April 6, 2023, the Company issued 1,000,000 shares of common stock for services rendered.

On July 1, 2024, the Company issued the following shares of common stock:

67,000,000 to reduce the accrued interest on the holder of the convertible notes.

60,000,000 to owners of the company that merged with the company on June 1, 2024

20,000,000 for services rendered to the Company

Note 11 - Commitments and Contingencies

Capital and Lease Commitments

As of December 31, 2024, the Company has no significant capital and lease commitments outstanding.

Legal Proceedings

The Company is not currently involved in any material litigation outside of the normal course of business. The Company from time to time does litigate over warranty items, collections and the like. Additionally, the Company is working through issues related to the termination and separation of its former CRO, Mr. Ploch. There is no action, suit, proceeding, inquiry or investigation before or by any court, public board, government agency, self-regulatory organization or body pending, to the knowledge of the Company's Board of Directors.

NOTE 12- Subsequent Events

Management has evaluated subsequent events through the date the financial statements were available to be issued. Based on this evaluation, no additional material events were identified which require adjustment or disclosure in these financial statements.