ACCREDITED SOLUTIONS, INC.

20311 Chartwell Center Drive, Suite 1469, Cornelius, NC 28031

(800) 947-9197
SIC Code 2080

Annual Report

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

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

3,844,965,514 as of July 4, 2025 *(Current Reporting Period Date or More Recent Date)*

2,888,787,714 as of December 31, 2024 *(Most Recent Completed Fiscal Year End)*

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[4] of the company has occurred during this reporting period:

Yes: ☐ No: ☒

[4] "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 and names used by predecessor entities, along with the dates of the name changes.

The Company was incorporated as Keyser Resources, Inc in the state of Nevada on November 26, 2007.

The Company changed its name to Lone Star Gold, Inc. in June 2011.

The Company changed its name to Good Hemp, Inc. on September 12, 2019.The Company changed its address to 20311 Chartwell Center Drive, Suite 1469, Cornelius, NC 28031.

The Company changed its name to Accredited Solutions, Inc. on May 11, 2022.

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

Prior Incorporation Information for the issuer and any predecessors during the past five years:

The Company was originally incorporated in Nevada on November 26, 2007, as Keyser Resources, Inc.

Effective May 11, 2022, the Company completed a Plan and Agreement of Merger (the "PXS Merger Agreement") with Petro X Solutions, Inc., a Wyoming corporation ("PXS"), with PXS becoming our wholly-owned subsidiary as a result of the PXS Merger. The Company changed its name to Accredited Solutions, Inc. at that time.

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

None.

List any stock split, dividend, recapitalization, merger, acquisition, spin-off, or reorganization either currently anticipated or that occurred within the past 12 months:

On October 28, 2024, the Company entered into a Membership Interest Purchase Agreement to acquire all of the membership interests of Globetopper, LLC ("Globetopper") from Craig Span (the "Seller"). Pursuant to the purchase agreement, the Company was required to deliver at closing a $3,000,000 secured promissory note (the "Closing Note"), which was payable on the three-month anniversary of the closing date of the Globetopper Agreement by delivery of the following: (a) $1,000,000 in cash; (b) $1,000,000 by delivery of 1,000 shares of the Company's Series B Preferred Stock; and (c) $1,000,000 by the delivery of a secured promissory note (the "Follow-on Note"), to be secured by the acquired membership interests and the assets of Globetopper. The Follow-on Note was payable on the six-month anniversary of its issuance. The transaction closed on or about November 1, 2024, and on that date, the Company issued the Closing Note to the Seller and subsequently issued the preferred shares to the Seller. On or about January 24, 2025, the parties agreed to extend the cash payment deadlines under the Globetopper purchase agreement. After missing the amended payment deadlines, on June 16, 2025, the Company and the Seller entered into a Mutual Rescission Agreement (the "Rescission Agreement"), pursuant to which the parties agreed to rescind and cancel the original purchase agreement in its entirety. Under the Rescission Agreement, the purchase agreement and Closing Note (and any other transaction agreements and the Shares) were each rescinded and cancelled, and the Company and the Seller are to be returned to their positions prior to entering into the purchase agreement.

Address of the issuer's principal executive office:

20311 Chartwell Center Drive, Suite 1469, Cornelius, NC 28031

Address 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:

N/A

2) Security Information

<u>Transfer Agent</u>

Name: Equiniti Trust Company, LLC
Phone: (651) 306-4341
Email: valeen.nowicki@equiniti.com
Address: P.O. Box 855857, Minneapolis, MN 55485-5857

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:	ASII
Exact title and class of securities outstanding:	Common Stock
CUSIP:	78109B101
Par or stated value:	$0.001
Total shares authorized:	5,000,000,000 as of December 31, 2024
Total shares outstanding:	2,888,787,714 as of December 31, 2024
Total number of shareholders of record:	52 as of December 31, 2024

Please provide the above-referenced information for all other publicly quoted or traded securities of the issuer.

None

Other classes of authorized or outstanding equity securities that do not have a trading symbol:

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 that do not have a trading symbol). 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 Stock Series A
Par or stated value:	$0.001
Total shares authorized:	15,000 as of December 31, 2024
Total shares outstanding:	14,000 as of December 31, 2024
Total number of shareholders of record:	1 as of December 31, 2024

Exact title and class of the security:	Preferred Stock Series B
Par or stated value:	$0.001
Total shares authorized:	5,000 as of December 31, 2024
Total shares outstanding:	2,117 as of December 31, 2024
Total number of shareholders of record:	7 as of December 31, 2024

Please provide the above-referenced information for all other classes of authorized or outstanding equity securities.

None

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.**

There are no special dividend, voting or preemption rights associated with the Common Stock.

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

Series A Preferred Stock

Designation and Amount. 15,000 shares were designated as Series A Preferred Stock.

Voting Rights. The holders of the Series A Preferred Stock shall, as a class, have rights in all matters requiring shareholder approval to a number of votes equal to two (2) times the sum of: (a) the total number of shares of common stock which are issued and outstanding at the time of any election or vote by the shareholders; plus (b) the number of votes allocated to shares of Preferred Stock issued and outstanding of any other class that shall have voting rights.

Dividends. The Series A Preferred Stock shall be treated *pari passu* with the Company's common stock, except that the dividend on each share of Series A Preferred Stock shall be equal to the amount of the dividend declared and paid on each share of the Company's common stock multiplied by the conversion rate.

Conversion Rate. The Series A Preferred Stock shall be convertible into shares of the Company's common stock, as follows: each share of Series A Preferred Stock shall be convertible at any time into a number of shares of the Company's common stock that equals 0.001 percent (0.001%) of the number of issued and outstanding shares of the Company's common stock outstanding on the date of conversion, such that 1,000 shares of Series A Preferred Stock would convert into one percent (1%) of the number of issued and outstanding shares of the Company's common stock outstanding on the date of conversion. A holder of shares of Series A Preferred Stock shall be required to convert all of such holder's shares of Series A Preferred Stock, should any such holder exercise his, her or its rights of conversion.

Series B Preferred Stock

Designation and Amount. 5,000 shares were designated as Series B Preferred Stock. The Series B Preferred Stock shall have an initial liquidation preference, or stated value, of $1,000 per share.

Voting Rights. Series B Preferred Stock shall have no right to vote on any matters requiring shareholder approval.

Dividends. Series B Preferred Stock will carry an annual ten percent (10%) cumulative dividend, compounded daily, payable solely upon redemption, liquidation or conversion.

Conversion Rights. The Series B Preferred Stock is convertible at any time at a conversion price equal 85% multiplied by the average of the three (3) lowest volume weighted average prices for the Company's common stock during the five (5) trading day period ending on the latest trading day prior to the conversion date.

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 for the two most recently completed fiscal years and any subsequent period.

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

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

Shares Outstanding Opening Balance: Date 01/01/23 Common: 339,277,449 Preferred Series A: 14,000 Preferred Series B: 0			*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**
01/06/2023	New Issuance	16,181,445	Common	$0.001	Yes	Leonite Capital, LLC	Conversion	Unrestricted	3(a)(9) 4(a)(1) Rule 144
01/24/2023	New Issuance	15,961,538	Common	$0.00052	Yes	Jefferson Street Capital, LLC	Conversion	Unrestricted	3(a)(9) 4(a)(1) Rule 144
01/24/2023	New Issuance	15,914,511	Common	$0.00078	Yes	William Alessi	Conversion	Unrestricted	3(a)(9) 4(a)(1) Rule 144
01/27/2023	New Issuance	16,988,889	Common	$0.001	Yes	Leonite Capital, LLC	Conversion	Unrestricted	3(a)(9) 4(a)(1) Rule 144
01/30/2023	New Issuance	16,101,695	Common	$0.00059	Yes	1800 Diagonal Lending, LLC	Conversion	Unrestricted	3(a)(9) 4(a)(1) Rule 144
02/06/2023	New Issuance	19,259,259	Common	$0.00054	Yes	1800 Diagonal Lending, LLC	Conversion	Unrestricted	3(a)(9) 4(a)(1) Rule 144
02/10/2023	New Issuance	19,436,600	Common	$0.0001	Yes	Leonite Capital, LLC	Conversion	Unrestricted	3(a)(9) 4(a)(1) Rule 144
02/15/2023	New Issuance	19,268,293	Common	$0.00041	Yes	1800 Diagonal Lending, LLC	Conversion	Unrestricted	3(a)(9) 4(a)(1) Rule 144

02/28/2023	New Issuance	25,090,630	Common	$0.00025	Yes	JanBella Group, LLC	Conversion	Unrestricted	3(a)(9) 4(a)(1) Rule 144
03/06/2023	New Issuance	25,000,000	Common	$0.00030	Yes	1800 Diagonal Lending, LLC	Conversion	Unrestricted	3(a)(9) 4(a)(1) Rule 144
03/10/2023	New Issuance	25,000,000	Common	$0.00026	Yes	1800 Diagonal Lending, LLC	Conversion	Unrestricted	3(a)(9) 4(a)(1) Rule 144
03/18/2023	New Issuance	19,428,571	Common	$0.00035	Yes	1800 Diagonal Lending, LLC	Conversion	Unrestricted	3(a)(9) 4(a)(1) Rule 144
03/22/2023	New Issuance	28,837,600	Common	$0.00015	Yes	JanBella Group, LLC	Conversion	Unrestricted	3(a)(9) 4(a)(1) Rule 144
04/25/2023	New Issuance	15,000,000	Common	$0.00040	No	Spire Motorsports II, LLC	Sponsorship Agreement	Restricted	4(a)(2)
04/25/2023	New Issuance	30,276,649	Common	$0.00050	Yes	Leonite Capital, LLC	Conversion	Unrestricted	3(a)(9) 4(a)(1) Rule 144
05/22/2023	New Issuance	31,773,649	Common	$0.00013	Yes	Leonite Capital, LLC	Conversion	Unrestricted	3(a)(9) 4(a)(1) Rule 144
01/12/2024	New Issuance	33,307,692	Common	$0.00026	Yes	1800 Diagonal Lending, LLC	Conversion	Unrestricted	3(a)(9) 4(a)(1) Rule 144
01/19/2024	New Issuance	33,461,538	Common	$0.00026	Yes	1800 Diagonal Lending, LLC	Conversion	Unrestricted	3(a)(9) 4(a)(1) Rule 144
01/19/2024	New Issuance	33,571,429	Common	$0.00027	Yes	1800 Diagonal Lending, LLC	Conversion	Unrestricted	3(a)(9) 4(a)(1) Rule 144
01/22/2024	New Issuance	38,666,667	Common	$0.00031	Yes	1800 Diagonal Lending, LLC	Conversion	Unrestricted	3(a)(9) 4(a)(1) Rule 144
01/26/2024	New Issuance	38,846,154	Common	$0.00026	Yes	1800 Diagonal Lending, LLC	Conversion	Unrestricted	3(a)(9) 4(a)(1) Rule 144
01/29/2024	New Issuance	38,846,154	Common	$0.00026	Yes	1800 Diagonal Lending, LLC	Conversion	Unrestricted	3(a)(9) 4(a)(1) Rule 144
01/31/2024	New Issuance	42,692,308	Common	$0.00026	Yes	1800 Diagonal Lending, LLC	Conversion	Unrestricted	3(a)(9) 4(a)(1) Rule 144
02/01/2024	New Issuance	42,692,308	Common	$0.00026	Yes	1800 Diagonal Lending, LLC	Conversion	Unrestricted	3(a)(9) 4(a)(1) Rule 144
02/05/2024	New Issuance	42,692,308	Common	$0.00026	Yes	1800 Diagonal Lending, LLC	Conversion	Unrestricted	3(a)(9) 4(a)(1) Rule 144

02/06/2024	New Issuance	42,692,308	Common	$0.00026	Yes	1800 Diagonal Lending, LLC	Conversion	Unrestricted	3(a)(9) 4(a)(1) Rule 144
02/07/2024	New Issuance	46,538,462	Common	$0.00026	Yes	1800 Diagonal Lending, LLC	Conversion	Unrestricted	3(a)(9) 4(a)(1) Rule 144
02/12/2024	New Issuance	46,800,000	Common	$0.00020	Yes	1800 Diagonal Lending, LLC	Conversion	Unrestricted	3(a)(9) 4(a)(1) Rule 144
02/21/2024	New Issuance	57,692,308	Common	$0.00013	Yes	1800 Diagonal Lending, LLC	Conversion	Unrestricted	3(a)(9) 4(a)(1) Rule 144
02/27/2024	New Issuance	27,663,846	Common	$0.00045	Yes	1800 Diagonal Lending, LLC	Conversion	Unrestricted	3(a)(9) 4(a)(1) Rule 144
03/14/2024	New Issuance	65,230,769	Common	$0.00013	Yes	MetroSpaces, Inc.	Conversion	Unrestricted	3(a)(9) 4(a)(1) Rule 144
04/04/2024	New Issuance	65,230,769	Common	$0.00013	Yes	MetroSpaces, Inc.	Conversion	Unrestricted	3(a)(9) 4(a)(1) Rule 144
07/16/2024	New Issuance	68,600,000	Common	$0.00012	Yes	1800 Diagonal Lending, LLC	Conversion	Unrestricted	3(a)(9) 4(a)(1) Rule 144
07/18/2024	New Issuance	68,600,000	Common	$0.00012	Yes	1800 Diagonal Lending, LLC	Conversion	Unrestricted	3(a)(9) 4(a)(1) Rule 144
07/19/2024	New Issuance	22,350,667	Common	$0.00012	Yes	1800 Diagonal Lending, LLC	Conversion	Unrestricted	3(a)(9) 4(a)(1) Rule 144
07/23/2024	New Issuance	76,590,000	Common	$0.00010	Yes	JanBella Group, LLC	Conversion	Unrestricted	3(a)(9) 4(a)(1) Rule 144
07/25/2024	New Issuance	68,633,548	Common	$0.00013	Yes	Leonite Capital, LLC	Conversion	Unrestricted	3(a)(9) 4(a)(1) Rule 144
08/05/2024	New Issuance	60,000,000	Common	$0.00013	Yes	MetroSpaces, Inc.	Conversion	Unrestricted	3(a)(9) 4(a)(1) Rule 144
08/06/2024	New Issuance	32,000,000	Common	$0.00010	Yes	JanBella Group, LLC	Conversion	Unrestricted	3(a)(9) 4(a)(1) Rule 144
08/07/2024	New Issuance	39,849,850	Common	$0.00013	Yes	Leonite Capital, LLC	Conversion	Unrestricted	3(a)(9) 4(a)(1) Rule 144
08/09/2024	New Issuance	62,000,000	Common	$0.00013	Yes	MetroSpaces, Inc.	Conversion	Unrestricted	3(a)(9) 4(a)(1) Rule 144
08/11/2024	New Issuance	160,000,000	Common	$0.00013	Yes	MetroSpaces, Inc.	Conversion	Unrestricted	3(a)(9) 4(a)(1) Rule 144
08/12/2024	New Issuance	163	Preferred Series B	$1,000.00	No	Jefferson Street Capital, LLC	Conversion	Restricted	3(a)(9)

08/12/2024	New Issuance	594	Preferred Series B	$1,000.00	No	Leonite Capital, LLC	Conversion	Restricted	3(a)(9)
08/12/2024	New Issuance	50	Preferred Series B	$1,000.00	No	MetroSpaces, Inc.	Conversion	Restricted	3(a)(9)
08/12/2024	New Issuance	100	Preferred Series B	$1,000.00	No	Chris Chumas	Conversion	Restricted	3(a)(9)
08/12/2024	New Issuance	200	Preferred Series B	$1,000.00	No	William Alessi	Conversion	Restricted	3(a)(9)
08/12/2024	New Issuance	110	Preferred Series B	$1,000.00	No	JanBella Group, LLC	Conversion	Restricted	3(a)(9)
08/16/2024	New Issuance	35,000,000	Common	$0.00013	Yes	MetroSpaces, Inc.	Conversion	Unrestricted	3(a)(9) 4(a)(1) Rule 144
08/16/2024	New Issuance	90,000,000	Common	$0.00013	Yes	MetroSpaces, Inc.	Conversion	Unrestricted	3(a)(9) 4(a)(1) Rule 144
08/27/2024	New Issuance	97,257,000	Common	$0.00005	Yes	JanBella Group, LLC	Conversion	Unrestricted	3(a)(9) 4(a)(1) Rule 144
09/11/2024	New Issuance	38,000,000	Common	$0.00005	Yes	JanBella Group, LLC	Conversion	Unrestricted	3(a)(9) 4(a)(1) Rule 144
09/13/2024	New Issuance	39,000,000	Common	$0.00023	Yes	Leonite Capital, LLC	Conversion	Unrestricted	3(a)(9) 4(a)(1) Rule 144
10/01/2024	New Issuance	38,000,000	Common	$0.00020	Yes	MetroSpaces, Inc.	Conversion	Unrestricted	3(a)(9) 4(a)(1) Rule 144
10/30/2024	New Issuance	121,500,00	Common	$0.00015	Yes	JanBella Group, LLC	Conversion	Unrestricted	3(a)(9) 4(a)(1) Rule 144
11/01/2024	New Issuance	1,000	Preferred Series B	$1,000	No	GlobeTopper, LLC	Purchase of Subsidiary	Restricted	4(a)(2)
11/15/2024	New Issuance	57,276,133	Common	$0.00015	Yes	JanBella Group, LLC	Conversion	Unrestricted	3(a)(9) 4(a)(1) Rule 144
12/03/2024	Cancellation	100	Preferred Series B	$1,000	No	Apollo Management Group, Inc.	Conversion	Restricted	N/A
12/03/2024	New Issuance	235,294,118	Common	$0.00042	No	Apollo Management Group, Inc.	Conversion	Unrestricted	3(a)(9) 4(a)(1) Rule 144
Shares Outstanding on date of this report: Ending Balance: Date 12/31/24 Common: 2,888,787,714 Preferred Series A: 14,000 Preferred Series B: 2,117									

Example: A company with a fiscal year end of December 31st 2024, 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, 2023 through December 31, 2024 pursuant to the tabular format above.

Any additional material details, including footnotes to the table are below:

None

B. Convertible Debt

The following is a complete list of the Company's Convertible Debt which includes all promissory notes, convertible notes, convertible debentures, or any other debt instruments convertible into a class of the issuer's equity securities. The table includes all issued or outstanding convertible debt at any time during the last complete fiscal year and any interim period between the last fiscal year end and the date of this Certification.

[☐] Check this box to confirm the Company had no Convertible Debt issued or outstanding at any point during this period.

Date of Note Issuance	Principal Amount at Issuance ($)	Outstanding Balance ($) (include accrued interest)	Maturity Date	Conversion Terms (e.g., pricing mechanism for determining conversion of instrument to shares)	# Shares Converted to Date	# of Potential Shares to be Issued Upon Conversion[5]	Name of Noteholder (entities must have individual with voting / investment control disclosed).	Reason for Issuance (e.g., Loan, Services, etc.)
08/14/24	$12,000	$12,366	08/14/25	Fixed $0.0007	**0**	**17,665,129**	**AES Capital Management, LLC**	Working Capital
08/29/24	$60,000	$62,446	08/28/25	40% of lowest closing prince in the last 30 trading days	**0**	**390,287,688**	**Apollo Management Group, Inc.**	Working Capital
09/09/24	$22,000	$22,817	09/08/25	40% of lowest closing prince in the last 30 trading days	**0**	**142,608,250**	**Apollo Management Group, Inc.**	Working Capital
12/03/24	$38,500	$38,854	12/03/25	40% of lowest closing prince in the last 30 trading days	**0**	**242,840,063**	**Apollo Management Group, Inc.**	Working Capital
12/27/24	$8,800	$8,812	12/03/25	40% of lowest closing prince in the last 30 trading days	**0**	**55,072,313**	**Apollo Management Group, Inc.**	Working Capital
10/05/21	$275,000	$35,000	08/20/22	75% of lowest closing prince in the last 10 trading days	**90,961,538**	**116,666,667**	**Jefferson Street Capital**	Working Capital
03/25/21	$568,182	$21,355	12/25/21	65% of lowest closing prince in the last 21 trading days	**261,140,630**	**82,134,615**	**Leonite Capital**	Working Capital
08/29/24	$42,000	$43,141	08/29/25	25% of closing price of preceding trading day	**0**	**431,414,800**	**JanBella Group**	Working Capital
09/10/24	$18,000	$18,442	09/10/25	50% of closing price in the last 45 trading day	**0**	**92,209,300**	**JanBella Group**	Working Capital

[5] The total number of shares that can be issued upon full conversion of the Outstanding Balance. The number should not factor any "blockers" or limitations on the percentage of outstanding shares that can be owned by the Noteholder at a particular time. For purposes of this calculation, please use the current market pricing (e.g. most recent closing price, bid, etc.) of the security if conversion is based on a variable market rate.

10/29/24	$72,000	$72,994	10/29/25	50% of closing price in the last 45 trading day	**0**	**364,970,950**	**JanBella Group**	Working Capital
12/10/24	$37,950	$38,125	12/10/25	50% of closing price in the last 45 trading day	**0**	**190,623,350**	**JanBella Group**	Working Capital
09/04/24	$75,000	$76,940	09/04/25	25% of closing price of preceding trading day	**0**	**769,397,300**	**Eduardo Brito**	Bonus
09/04/24	$50,000	$51,293	09/04/25	25% of closing price of preceding trading day	**0**	**512,931,500**	**Rodney Sperry**	Bonus
09/04/24	$25,000	$25,647	09/04/25	25% of closing price of preceding trading day	**0**	**256,465,800**	**Leopoldo Barbosa**	Severance
09/04/24	$15,000	$15,388	09/04/25	25% of closing price of preceding trading day	**0**	**153,879,500**	**Greg Kopsch**	Severance
Total Outstanding Balance:		$543,620		**Total Shares:**	352,102,168	3,819,167,225		

Any additional material details, including footnotes to the table are below:

None

4) Issuer's Business, Products and Services

The purpose of this section is to provide a clear description of the issuer's current operations.
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")

Selling High Alkaline bottled water (Diamond Creek Water) and bulk gift cards (GlobeTopper).

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

None

C. Describe the issuers' principal products or services.

High Alkaline bottled water and retail gift cards.

5) Issuer's Facilities

The goal of this section is to provide investors 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. Describe the location of office space, data centers, principal plants, and other property of the issuer and describe the condition of the properties. Specify if the assets, properties, or facilities are owned or leased and the terms of their leases. If the issuer does not have complete ownership or control of the property, describe the limitations on the ownership.

N/A

6) All Officers, Directors, and Control Persons of the Company

Using the table below, please provide information, as of the period end date of this report, regarding all officers and directors of the company, or any person that performs a similar function, regardless of the number of shares they own.

In addition, list all individuals or entities controlling 5% or more of any class of the issuer's securities.
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. 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 investors 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 owners.

Individual Name (First, Last) or **Entity Name** (Include names of control person(s) if a corporate entity)	**Position/Company Affiliation** (ex: CEO, 5% Control person)	**City and State** (Include Country if outside U.S.)	**Number of Shares Owned** (List common, preferred, warrants and options separately)	**Class of Shares Owned**	**Percentage of Class of Shares Owned** (undiluted)
Eduardo Brito	CEO & Director	Palm Springs, CA	0	N/A	0%
Rodney Sperry	CFO	West Jordan, UT	0	N/A	0%
Alexander Haase	5% Control Person	Charlotte, NC	14,000	Series A Preferred Stock	100%
Jefferson Street Capital, LLC (1)(2)	5% Shareholder	Hoboken, NJ	163	Series B Preferred Stock	14.6%
Leonite Capital, LLC(1)(3)	5% Shareholder	Spring Valley, NY	594	Series B Preferred Stock	53.2%
Metrospaces, Inc. (1)(4)	5% Shareholder	New York, New York	50	Series B Preferred Stock	4.5%
Chris Chumas(1)(5)	5% Shareholder	Indian Land, SC	100	Series B Preferred Stoc Series B Preferred Stock k	9.0%
Apollo Management Group, LLC(1)(6)	5% Shareholder	Tampa Bay, FL	100	Series B Preferred Stock	9.0%
JanBella Group, LLC(1)(7)	5% Shareholder	Cornelius, NC	110	Series B Preferred Stock	9.8%

(1) Holder of Series B Preferred Stock. Series B Preferred Stock is non-voting, and is subject to a 4.99% conversion limitation (4.99% "equity blocker"); therefore, the holder is identified as a "5% Shareholder" but not a "5% Control Person."
(2) Upon information and belief, Brian Goldberg is the manager of this shareholder.
(3) Upon information and belief, Avi Geller is the Chief Investment Officer of this shareholder.
(4) Oscar Brito (the brother of Company CEO Eduardo Brito) is the President of this shareholder.
(5) Mr. Chumas's shares are held of record by Mainstar Trust Custodian FBO Chris Chumas.
(6) Upon information and belief, Yohan Naraine is the manager of this shareholder.
(7) Upon information and belief, William Alessi is the manager of this shareholder.

Confirm that the information in this table matches your public company profile on www.OTCMarkets.com. If any updates are needed to your public company profile, log in to www.OTCIQ.com to update your company profile.

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 to 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

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.
Confirm that the information in this table matches your public company profile on www.OTCMarkets.com. If any updates are needed to your public company profile, update your company profile.

Securities Counsel

Name: Lance Brunson

Firm: Brunson, Chandler & Jones, PLLC
Address 1: Walker Center, 175 South Main St., Suite 1410
Address 2: Salt Lake City, UT 84111
Phone: 801-303-5730
Email: lance@bcjlaw.com

Accountant or Auditor

Name: Rodney Sperry
Firm: Sperry Advisory Services, LLC
Address 1: 4546 Black Elk Way
Address 2: West Jordan, UT 84088
Phone: 801-647-8145
Email: rodlsperry@msn.com

Investor Relations

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

All other means of Investor Communication:

X (Twitter): _____
Discord: _____
LinkedIn _____
Facebook: _____
[Other] _____

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

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

9) Disclosure & Financial Information

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

Name: Eduardo Brito
Title: CEO
Relationship to Issuer: CEO

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

☐ IFRS
☒ U.S. GAAP

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

Name: Rodney Sperry
Title: CFO
Relationship to Issuer: CFO

Describe the qualifications of the person or persons who prepared the financial statements:[6] Former CPA, Audited SEC listed companies and has been preparing financial statements and reports for SEC listed companies for the last 12 years.

Provide the following qualifying financial statements:

- Audit letter, if audited;
- Balance Sheet;
- Statement of Income;
- Statement of Cash Flows;
- Statement of Retained Earnings (Statement of Changes in Stockholders' Equity)
- Financial Notes

<u>Financial Statement Requirements</u>:

- Financial statements must be published together with this disclosure statement as one document.
- Financial statements must be "machine readable". Do not publish images/scans of financial statements.
- Financial statements must be presented with comparative financials against the prior FYE or period, as applicable.
- Financial statements must be prepared in accordance with U.S. GAAP or International Financial Reporting Standards (IFRS) but are not required to be audited.

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, Eduardo Brito, certify that:

1. I have reviewed this Disclosure Statement for Accredited Solutions, 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.

July 17, 2025

/s/ Eduardo Brito

Principal Financial Officer:

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

I, Rodney Sperry, certify that:

1. I have reviewed this Disclosure Statement for Accredited Solutions, 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.

July 17, 2025

/s/ Rodney Sperry

ACCREDITED SOLUTIONS, INC.
Balance Sheets
(Unaudited)

	December 31, 2024	December 31, 2023
ASSETS		
Current assets		
Cash	$ 4,519	$ 919
Accounts receivable	-	64,109
Prepaid expenses	28,966	3,904
Current assets of discontinued operations	510,698	-
Total current assets	544,183	68,932
Other assets		
Property, plant and equipment, net	48,972	60,573
Intellectual property	100,000	100,000
Goodwill	3,627,362	-
Total assets	$ 4,320,517	$ 229,505
LIABILITIES AND STOCKHOLDERS' DEFICIT		
Current liabilities		
Accounts payable	$ 304,968	$ 159,506
Advances payable	34,450	-
Advances payable - related parties	19,373	39,450
Accrued liabilities	-	10,081
Accrued liabilities - related parties	-	11,400
Interest payable	12,025	260,534
Interest payable to related parties	3,233	172,149
Notes payable, net of discounts	2,091,477	19,100
Convertible notes, net of discounts	374,490	961,404
Convertible notes to related parties, net of discounts	125,000	374,102
Derivative liabilities	430,967	3,294,816
Current liabilities of discontinued operations	1,077,015	-
Total current liabilities	4,472,998	5,302,542
Total liabilities	4,472,998	5,302,542
Stockholders' deficit		
Preferred stock - Series A - 15,000 shares authorized, $0.001 par value, 14,000 shares issued and outstanding	14	14
Preferred stock - Series B - 5,000 shares authorized, $0.001 par value, 1,217 shares issued and outstanding as of December 31, 2024 and 2023, respectively	2	-
Common stock - 5,000,000,000 shares authorized, $0.001 par value, 2,888,787,714 and 678,796,778 shares issued and outstanding as of December 31, 2024 and 2023, respectively	2,888,788	678,797
Additional paid in capital	2,823,954	2,121,827

Accumulated deficit	(5,865,239)	(7,873,675)
Total stockholders' deficit	(152,481)	(5,073,037)
Total liabilities and stockholders' deficit	$ 4,320,517	$ 229,505

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

ACCREDITED SOLUTIONS, INC.
Statements of Operations
(Unaudited)

	For the Years Ended	
	December 31, 2024	**December 31, 2023**
Net sales	$ 453,344	$ 688,875
Cost of sales	423,865	550,792
Gross profit	29,479	138,083
Operating expenses		
General and administrative expenses	716,228	260,982
Depreciation and amortization expense	11,601	25,874
Total operating expenses	727,829	286,856
Operating loss	(698,350)	(148,773)
Other income (expense)		
Other income	-	15,000
Change in derivative liabilities	2,863,849	(456,538)
Interest expense	(218,108)	(398,818)
Loss on impairment of intangible assets	-	(302,215)
Total other income (expense)	2,645,741	(1,142,571)
Net income (loss) from continuing operations	1,947,391	(1,291,344)
Net income (loss) from discontinued operations	61,045	(197,251)
Net income (loss)	$ 2,008,436	$ (1,488,595)
Net income (loss) per share from continuing operations - basic and diluted	$ 0.00	$ (0.00)
Net income (loss) per share from discontinued operations - basic and diluted	$ 0.00	$ (0.00)
Net loss per share - basic and diluted	$ 0.00	$ (0.00)
Weighted average number of common shares - basic and diluted	1,765,562,126	620,219,888

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

ACCREDITED SOLUTIONS, INC.
Statement of Changes in Stockholders' Equity
(Unaudited)

	Preferred Stock				Common Stock				
	Series A $0.001 Par		Series B $0.001 Par		$0.001 Par		Additional Paid-in Capital	Accumulated Deficit	Total
	Shares	Amount	Shares	Amount	Shares	Amount			
Balance, December 31, 2022	14,000	$ 14	-	$ -	339,277,449	$ 339,277	$ 2,170,342	$ (6,385,080)	$ (3,875,447)
Issuance of common stock for conversion of note payable	-	-	-	-	324,519,329	324,520	(39,515)	-	285,005
Issuance of common stock for sponsorship agreement	-	-	-	-	15,000,000	15,000	(9,000)	-	6,000
Net loss for the year	-	-	-	-	-	-	-	(1,488,595)	(1,488,595)
Balance, December 31, 2023	14,000	14	-	-	678,796,778	678,797	2,121,827	(7,873,675)	(5,073,037)
Issuance of common stock for conversion of notes payable	-	-	-	-	1,974,696,818	1,974,697	(1,657,803)	-	316,894
Issuance of preferred stock series B for conversion of notes payable	-	-	1,217	1	-	-	1,595,225	-	1,595,226
Issuance of preferred stock series B for acquisition of subsidiary	-	-	1,000	1	-	-	999,999	-	1,000,000
Conversion of preferred stock series B for common stock	-	-	(100)	-	235,294,118	235,294	(235,294)	-	-
Net loss for the Period	-	-	-	-	-	-	-	2,008,436	2,008,436
Balance, December 31, 2024	14,000	$ 14	2,117	$ 2	2,888,787,714	$ 2,888,788	$ 2,823,954	$ (5,865,239)	$ (152,481)

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

ACCREDITED SOLUTIONS, INC.
Statements of Cash Flows
(Unaudited)

	For the Years Ended	
	December 31, 2024	**December 31, 2023**
Cash flows from operating activities:		
Net income (loss)	$ 2,008,436	$ (1,488,595)
Net income (loss) from discontinued operations	(61,045)	197,251
Adjustments to reconcile net loss to net cash used in operating activities:		
Depreciation	11,601	25,874
Stock issued for services	-	6,000
Loss on impairment of intangible assets	-	302,215
Amortization of debt discount	27,862	-
(Gain) loss on derivative liabilities	(2,863,849)	456,538
Changes in operating assets and liabilities:		
Accounts receivable	64,109	(12,885)
Prepaid expenses	(25,060)	(1,483)
Accounts payable	145,462	54,566
Accounts payable to related parties	(11,400)	-
Accrued liabilities	154,916	17,731
Interest payable	133,287	353,001
Interest payable to related parties	28,507	45,816
Operating cash flows from discontinued operations	124,301	(37,487)
Net cash used in operating activities	(262,873)	(81,458)
Cash flows from investing activities:		
Net funds received with acquisition of subsidiary	21,312	-
Investing activities of discontinued operations	-	(541)
Net cash flows from investing activities	21,312	(541)
Cash flows from financing activities:		
Proceeds from convertible notes payable, net of discounts	267,500	12,000
Repayment of convertible notes payable, net of discounts	(29,500)	-
Proceeds from notes payable, net of discounts	138,400	-
Proceeds from advances	14,374	29,450
Financing activities of discontinued operations	(85,345)	5,500
Net cash provided by financing activities	305,429	46,950
Net change in cash	63,868	(35,049)
Cash and cash equivalents - beginning of period	919	35,968
Cash and cash equivalents - end of period	64,787	919
Cash and cash equivalents of discontinued operations	(60,268)	-
Cash and cash equivalents of continuing operations	$ 4,519	$ 919

Supplemental disclosures of cash flow information:		
Cash paid for interest	$ -	$ -
Cash paid for income taxes	$ -	$ -
Supplemental non-cash information		
Convertible notes payable issued for services	$ 165,000	$ -
Intangible assets sold for reduction of convertible note - related parties	$ -	$ 5,000
Conversion of notes payable into common stock	$ 316,893	$ 285,005
Conversion of notes payable into preferred stock series B	$ 1,595,226	$ -
Issuance of notes payable for acquisition of subsidiary	$ 2,000,000	$ -
Issuance of preferred series B stock for acquisition of subsidiary	$ 1,000,000	$ -

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

ACCREDITED SOLUTIONS, INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
For the Years Ended December 31, 2024 and 2023

NOTE 1 – NATURE OF OPERATIONS

Accredited Solutions, Inc. (the “Company” or “Accredited”), formerly known as Keyser Resources, Inc., Lone Star Gold, Inc. and Good Hemp, Inc., was incorporated in the State of Nevada on November 26, 2007.

The Company was involved in the exploration and development of mining properties until September 30, 2013, when it discontinued operations. In 2017, the Company was put into receivership and, in 2018, it emerged from receivership. On September 12, 2019, the Company’s corporate name changed to Good Hemp, Inc.

On April 1, 2021, the Company entered into an agreement to purchase Diamond Creek Group, LLC, a North Carolina limited liability company which sells the Diamond Creek brand of high alkaline water products, for a total purchase price of $643,000. On April 2, 2021, the Company closed the acquisition and paid the initial $500,000 portion of the purchase price, and on April 23, 2021, paid the $143,000 purchase price balance.

Effective May 11, 2022, the Company completed a Plan and Agreement of Merger (the “PXS Merger Agreement”) with Petro X Solutions, Inc., a Wyoming corporation (“PXS”), with PXS becoming our wholly-owned subsidiary as a result of the PXS Merger. Pursuant to the PXS Merger Agreement, as amended, an aggregate of 120,000,000 shares of Company common stock were issued to the shareholders of PXS in the PXS Merger. PXS markets competitively-priced, environmentally-friendly products.

Effective June 1, 2023, the PXS Merger was rescinded, such that all securities issued by the Company in connection with the PXS Merger were cancelled and the ownership of PXS returned to its prior owners. PXS is being treated as discontinued operations in the consolidated financial statements.

On October 28, 2024, the Company entered into a Membership Interest Purchase Agreement to acquire all of the membership interests of Globetopper, LLC (“Globetopper”) from Craig Span (the “Seller”). Pursuant to the purchase agreement, the Company was required to deliver at closing a $3,000,000 secured promissory note (the “Closing Note”), which was payable on the three-month anniversary of the closing date of the Globetopper Agreement by delivery of the following: (a) $1,000,000 in cash; (b) $1,000,000 by delivery of 1,000 shares of the Company’s Series B Preferred Stock; and (c) $1,000,000 by the delivery of a secured promissory note (the “Follow-on Note”), to be secured by the acquired membership interests and the assets of Globetopper. The Follow-on Note was payable on the six-month anniversary of its issuance.

The transaction closed on or about November 1, 2024, and on that date, the Company issued the Closing Note to the Seller and subsequently issued the preferred shares to the Seller. On or about January 24, 2025, the parties agreed to extend the cash payment deadlines under the Globetopper purchase agreement. After missing the amended payment deadlines, on June 16, 2025, the Company and the Seller entered into a Mutual Rescission Agreement (the “Rescission Agreement”), pursuant to which the parties agreed to rescind and cancel the original purchase agreement in its entirety. Under the Rescission Agreement, the purchase agreement and Closing Note (and any other transaction agreements and the Shares) were each rescinded and cancelled, and the Company and the Seller are to be returned to their positions prior to entering into the purchase agreement. Globetopper has been treated as discontinued operations in the Company’s consolidated financial statements.

The Company’s operations are centered on those of Diamond Creek Group and its bottled water products.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The Company follows the accrual basis of accounting in accordance with generally accepted accounting principles in the United States of America and has a year-end of December 31st.

Management further acknowledges that it is solely responsible for adopting sound accounting practices, establishing and maintaining a system of internal accounting control and preventing and detecting fraud. The Company’s system of internal accounting control is designed to assure, among other items, that 1) recorded transactions are valid; 2) valid transactions are recorded; and 3) transactions are recorded in the proper period in a timely manner to produce financial statements which present fairly the financial condition, results of operations and cash flows of the Company for the respective periods being presented.

Use of Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. The Company regularly evaluates estimates and assumptions related to the recoverability of long-lived assets and deferred income tax asset valuation allowances. The Company bases its estimates and assumptions on current facts, historical experience and various other factors that it believes to be reasonable under the circumstances, the results of which form the basis for making judgments about the carrying values of assets and liabilities and the accrual of costs and expenses that are not readily apparent from other sources. The actual results experienced by the Company may differ materially and adversely from the Company's estimates. To the extent there are material differences between the estimates and the actual results, future results of operations will be affected.

Consolidation

The financial statements include the financial statements of the Company and its' wholly-owned subsidiaries Diamond Creek Group, LLC, Petro X Solutions, Inc. and GlobeTopper, LLC. Petro X Solutions, Inc. was discontinued during 2023. GlobeTopper, LLC was discontinued during 2024. All intercompany transactions have been eliminated in consolidation.

Impairment of Long-Lived Assets

Long-lived assets and certain identifiable intangible assets to be held and used are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of such assets may not be recoverable. Determination of recoverability is based on an estimate of undiscounted future cash flows resulting from the use of the asset and its eventual disposition. Measurement of an impairment loss for long-lived assets and certain identifiable intangible assets that management expects to hold and use is based on the fair value of the asset. Long-lived assets and certain identifiable intangible assets to be disposed of are reported at the lower of carrying amount or fair value less costs to sell.

Fair Value of Financial Instruments

The FASB issued ASC 820-10, *Fair Value Measurements and Disclosures*, for financial assets and liabilities. ASC 820-10 provides a framework for measuring fair value and requires expanded disclosures regarding fair value measurements. ASC 820-10 defines fair value as the price that would be received for an asset or the exit price that would be paid to transfer a liability in the principal or most advantageous market in an orderly transaction between market participants on the measurement date. ASC 820-10 also establishes a fair value hierarchy which requires an entity to maximize the use of observable inputs, where available. The following summarizes the three levels of inputs required by the standard that the Company uses to measure fair value:

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

Determining which category an asset or liability falls within the hierarchy requires significant judgment. We evaluate our hierarchy disclosures each quarter.

Cash and Cash Equivalents

For purposes of the statement of cash flows, cash equivalents include demand deposits, money market funds, and all highly liquid debt instructions with original maturities of three months or less.

The Company places its cash and cash equivalents with financial institutions of high credit worthiness. At times, its cash and cash equivalents with a particular financial institution may exceed any applicable government insurance limits. The Company's management plans to assess the financial strength and credit worthiness of any parties to which it extends funds, and as such, it believes that any associated credit risk exposures are limited.

Inventory

Inventory consisting of raw materials and finished product is stated at the lower of cost (first in, first out method) or net realizable value.

Concentration and Credit Risk

The Company does not have any financial asset and therefore is not exposed to any credit risks.

Cash - The Company places its cash and cash equivalents with financial institutions of high credit worthiness. At times, its cash and cash equivalents with a particular financial institution may exceed any applicable government insurance limits. The Company's management plans to assess the financial strength and credit worthiness of any parties to which it extends funds, and as such, it believes that any associated credit risk exposures are limited.

Accounts Receivable and Allowance for Doubtful Accounts

Trade accounts receivable consists of product sales to customers. Trade accounts receivable are generally due 30 days after issuance of the invoice. Receivables past due more than 120 days are considered delinquent. Delinquent receivables are written off based on specific circumstances of the customer. At December 31, 2024 and 2023, an allowance was not deemed necessary.

Derivative Financial Instruments

For derivative financial instruments that are accounted for as liabilities, the derivative instrument is initially recorded at its fair value and is then re-valued at each reporting date, with changes in the fair value reported in the statements of operations. For stock-based derivative financial instruments, the Company used a Black Scholes valuation model to value the derivative instruments at inception and on subsequent valuation dates prior to December 31, 2023. The Company changed the method of valuation of derivative liabilities to using the Binomial option pricing model for the year ended December 31, 2023, from the Black Scholes option pricing model used prior to this valuation date of December 31, 2023. This change of valuation method resulted in a decrease in derivative liabilities of $289,388 for the year ended December 31, 2023. The classification of derivative instruments, including whether such instruments should be recorded as liabilities or as equity, is evaluated at the end of each reporting period. Derivative liabilities are classified in the balance sheet as current or non-current based on whether or not net-cash settlement or conversion of the instrument could be required within 12 months of the balance sheet date.

Commitment and Contingencies

The Company follows ASC 450-20, Loss Contingencies, to report accounting for contingencies. Liabilities for loss contingencies arising from claims, assessments, litigation, fines and penalties and other sources are recorded when it is probable that a liability has been incurred and the amount of the assessment can be reasonably estimated.

The Company follows ASC 440-10, Commitments, to report accounting for certain commitments.

Net Income (Loss) Per Common Share

The Company computes net income or loss per share in accordance with ASC 260 Earnings per Share. Under the provisions of the Earnings per Share Topic ASC, basic net income (loss) per share is computed by dividing the net income (loss) available to common stockholders for the period by the weighted average number of shares of common stock outstanding during the period. The calculation of diluted net income (loss) per share gives effect to common stock equivalents; however, potential common shares are excluded if their effect is anti-dilutive.

Income Taxes

The Company accounts for its income taxes in accordance with ASC 740 Income Taxes, which requires recognition of deferred tax assets and liabilities for future tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax bases and tax credit carry forwards. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. The effect on deferred tax assets and liabilities of a change in tax rates is recognized in operations in the period that includes the enactment date. A valuation allowance is provided for the amount of deferred tax assets that would otherwise be recorded for income tax benefits primarily relating to operating loss carryforwards as realization cannot be determined to be more likely than not.

The statement establishes a more-likely-than-not threshold for recognizing the benefits of tax return positions in the financial statements. Also, the statement implements a process for measuring those tax positions which meet the recognition threshold of being ultimately sustained upon examination by the taxing authorities. There are no uncertain tax positions taken by the Company on its tax returns and the adoption of the statement had no material impact to the Company's financial statements. The Company files tax returns in the US and states in which it has operations and is subject to taxation. Tax years subsequent to 2019 remain open to examination by U.S. federal and state tax jurisdictions.

Revenue Recognition

The Company follows ASC 606-10, "Revenue from Contracts with Customers," whereby revenue is measured based on a consideration expected to be received, as specified in a contract with a customer and recognized when we satisfy the performance obligation specified in each contract. The Company recognizes revenue from the sale of products and services following the five steps procedure:

Step 1: Identify the contract(s) with customers
Step 2: Identify the performance obligations in the contract
Step 3: Determine the transaction price
Step 4: Allocate the transaction price to performance obligations
Step 5: Recognize revenue when the entity satisfies a performance obligation

The Company recognizes revenue when it satisfies its obligation by transferring control of the good or service to the customer. A performance obligation is satisfied over time if one of the following criteria are met:

a. the customer simultaneously receives and consumes the benefits as the entity performs;
b. the entity's performance creates or enhances an asset that the customer controls as the asset is created or enhanced; or
c. the entity's performance does not create an asset with an alternative use to the entity, and the entity has an enforceable right to payment for performance completed to date.

The Company recognizes revenue when the product is delivered to the customers' warehouse. The Company is responsible for any damaged or lost product. The Company also issues credits to customers for product that are not sold to consumers that exceeds the expiration date.

Regularly, the Company jointly runs promotions with customers to provide discounts to consumers. These discounts are shared by the Company on a pre-determined price for every "scanback" (UPC scan in the customers' systems). The Company issues credits to the customers for these "scanbacks".

Recently Issued Accounting Pronouncements

From time to time, new accounting pronouncements are issued by FASB that are adopted by the Company as of the specified effective date. If not discussed, management believes that the impact of recently issued standards, which are not yet effective, will not have a material impact on the Company's financial statements upon adoption.

NOTE 3 – GOING CONCERN

The accompanying consolidated financial statements have been prepared using generally accepted in the United States of American applicable to a going concern basis, which contemplates the realization of assets and the satisfaction of liabilities in the normal course of business. The Company has recurring losses, an accumulated deficit and a working capital deficiency. As reflected in the financial statements, the Company had a working capital deficit of $5,865,239 at December 31, 2024, had a net income of $2,008,436 for the year ended December 31, 2024, and cash used in operating activities of $262,873 for the year ended December 31, 2024. Management's plans include raising capital in the debt and equity markets. The ability of the Company to continue as a going concern is dependent on the Company obtaining adequate capital to fund operating losses until its operations become established enough to be considered reliably profitable. If the Company is unable to obtain adequate capital, it could be forced to cease operations. These factors raise substantial doubt about the Company's ability to continue as a going concern for a period of one year from the issuance of these financial statements. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

The financial statements do not include any adjustments related to the recoverability and classification of recorded asset amounts or the amounts and classification of liabilities that might be necessary should the Company is unable to continue as a going concern.

NOTE 4 – PETRO X SOLUTIONS, INC.

Effective May 11, 2022, the Company consummated a plan and agreement of merger (the "Merger Agreement") with Petro X Solutions, Inc., a Wyoming corporation ("PXS"), pursuant to which PXS became a wholly-owned subsidiary of the Company. Pursuant to the Merger Agreement, the Company issued 100,000,000 shares of its common stock to the shareholders of PXS and four persons were added to the Company's Board of Directors. Pursuant to the Merger Agreement, the Company's four new directors were issued a total of 81,083,333 shares of Company common stock. Thus, a change in control of the Company occurred in connection with the Merger Agreement.

Due to the effects of the "reverse merger" acquisition of PXS occurring effective May 11, 2022, in accordance with ASC 805 Business Combinations, the presentation of the financial statements represents the continuation of PXS, the accounting acquirer, except for the legal capital structure. Historical shareholders' equity of the Company, the accounting acquiree, has been adjusted to reflect the recapitalization. Retained earnings (deficit) of PXS, the accounting acquirer have been carried forward after the acquisition and operations prior to the merger are those of PXS, the accounting acquirer. Earnings per share for periods prior to the merger have been adjusted to reflect the recapitalization.

Effective June 1, 2023, the PXS Merger was rescinded, such that all securities issued by the Company in connection with the PXS Merger were cancelled and the ownership of PXS returned to its prior owners. PXS is being treated as discontinued operations in the consolidated financial statements.

Accordingly, (1) the Company's Consolidated Balance Sheets as of December 31, 2023 reports PXS as discontinued operations, (2) the Company's Consolidated Statement of Stockholders' Deficit for December 31, 2023 reflects an adjustment for the reverse merger (recapitalization) between the Company and PXS and the resulting cancellation of this merger, (3) the Company's Consolidated Statement of Operations and Consolidated Statement of Cash Flows for the years ended December 31, 2023 reports PXS as discontinued operations.

NOTE 5 – GLOBETOPPER, LLC.

On October 28, 2024, the Company entered into a Membership Interest Purchase Agreement to acquire all of the membership interests of Globetopper, LLC ("Globetopper") from Craig Span (the "Seller"). Pursuant to the purchase agreement, the Company was required to deliver at closing a $3,000,000 secured promissory note (the "Closing Note"), which was payable on the three-month anniversary of the closing date of the Globetopper Agreement by delivery of the following: (a) $1,000,000 in cash; (b) $1,000,000 by delivery of 1,000 shares of the Company's Series B Preferred Stock; and (c) $1,000,000 by the delivery of a secured promissory note (the "Follow-on Note"), to be secured by the acquired membership interests and the assets of Globetopper. The Follow-on Note was payable on the six-month anniversary of its issuance.

The transaction closed on or about November 1, 2024, and on that date, the Company issued the Closing Note to the Seller and subsequently issued the preferred shares to the Seller. On or about January 24, 2025, the parties agreed to extend the cash payment deadlines under the Globetopper purchase agreement. After missing the amended payment deadlines, on June 16, 2025, the Company and the Seller entered into a Mutual Rescission Agreement (the "Rescission Agreement"), pursuant to which the parties agreed to rescind and cancel the original purchase agreement in its entirety. Under the Rescission Agreement, the purchase agreement and Closing Note (and any other transaction agreements and the Shares) were each rescinded and cancelled, and the Company and the Seller are to be returned to their positions prior to entering into the purchase agreement. Globetopper has been treated as discontinued operations in the Company's consolidated financial statements.

Accordingly, (1) the Company's Consolidated Balance Sheets as of December 31, 2024 reports GlobeTopper as discontinued operations, (2) the Company's Consolidated Statement of Stockholders' Deficit for December 31, 2024 reflects the issuance of preferred stock for the acquisition of GlobeTopper, (3) the Company's Consolidated Statement of Operations and Consolidated Statement of Cash Flows for the year ended December 31, 2024 reports GlobeTopper as discontinued operations.

NOTE 6 – INTANGIBLE ASSETS

On April 1, 2021, the Company entered into an agreement to purchase Diamond Creek Group, LLC, a North Carolina limited liability company which sells the Diamond Creek brand of high alkaline water products, for a total purchase price of $643,000. On April 2, 2021, the Company closed the acquisition and paid the initial $500,000 portion of the purchase price, and on April 23, 2021, paid the $143,000 purchase price balance. During 2021, a major customer chose not to continue purchasing products from Diamond Creek. The Company evaluated goodwill and determined that it was impaired by $161,309. The determination was based upon the loss of a major customer of Diamond Creek, with the resulting decline in revenues. The purchase price was allocated as follows:

Purchase Price Allocation	Amount
Acquisition cost	$ 643,000
Assets acquired	
Cash and cash equivalents	38,635
Accounts receivable	41,611
Property and equipment	97,228
Trademark	100,000
Total assets acquired	277,474
Liabilities assumed	
Accounts payable and accrued liabilities	77,998
Note payable	20,000
Total liabilities assumed	97,998
	463,524
Impairment of goodwill	161,309
Goodwill as of December 31, 2021	$ 302,215

For the fiscal year 2023, the Company evaluated the goodwill in accordance with ASC 350-20 "Goodwill". The Company determined that there had been a significant change in the market. Food and transportation costs had increase significantly in the last couple years. Sales had dropped significantly in fiscal year 2022 and only moderately rebounded in fiscal year 2023. The Company also performed a fair value evaluation. Based on the evaluations, the Company determined that there should be a complete impairment of goodwill during the year ended December 31, 2023. The Company recognized an impairment of goodwill of $302,215 leaving a balance of $0 in goodwill as of December 31, 2023.

	Amount
Goodwill as of December 31, 2021	$ 302,215
Impairment of goodwill	(302,215)
Goodwill as of December 31, 2023	$ -

On October 28, 2024, the Company entered into a Membership Interest Purchase Agreement to acquire all of the membership interests of Globetopper, LLC ("Globetopper") from Craig Span (the "Seller"). Pursuant to the purchase agreement, the Company was required to deliver at closing a $3,000,000 secured promissory note (the "Closing Note"), which was payable on the three-month anniversary of the closing date of the Globetopper Agreement by delivery of the following: (a) $1,000,000 in cash; (b) $1,000,000 by delivery of 1,000 shares of the Company's Series B Preferred Stock; and (c) $1,000,000 by the delivery of a secured promissory note (the "Follow-on Note"), to be secured by the acquired membership interests and the assets of Globetopper. The Company recorded goodwill for the acquisition of GlobeTopper of $3,566,317.

Purchase Price Allocation		Amount
Acquisition cost	$	3,000,000
Assets acquired		
Cash and cash equivalents		60,268
Prepaid accounts		450,430
Trademark		-
Total assets acquired		510,698
Liabilities assumed		
Accounts payable and accrued liabilities		71,017
Lines of credit		134,333
Deferred revenue		871,665
Total liabilities assumed		1,077,015
Goodwill	$	3,566,317

NOTE 7 – NOTES PAYABLE

On March 26, 2021, the Company entered into a securities purchase agreement with Leonite Capital LLC ("Leonite") pursuant to which the Company agreed to issue to the Investor an 8% Convertible Promissory Note, dated March 26, 2021, in the principal amount of $568,182. The note was funded by the Investor on March 26, 2021, and on such date pursuant to the securities purchase agreement, the Company reimbursed the Investor for expenses for legal fees and due diligence of $2,000. The securities purchase agreement includes customary representations, warranties and covenants by the Company and customary closing conditions. The note matures 12 months after the date of the note on March 26, 2022. The note is convertible into shares of the Company's common stock beginning on the date which is 180 days from the date of the note, at a conversion price equal to 65% multiplied by the lowest closing bid price during the 20 trading day period ending on the last complete trading day prior to the date of conversion; provided, however, that the Investor may not convert the note to the extent that such conversion would result in the Investor's beneficial ownership of the Company's common stock being in excess of 4.99% of the Company's issued and outstanding common stock. The beneficial ownership limitation may not be waived by the Investor. The note carries a prepayment penalty if the note is paid off in 30, 60, 90, 120, 150, or 180 days following the note date. The prepayment penalty is based on the then-outstanding principal at the time of payoff, plus accrued and unpaid interest, multiplied by 112%, 115%, 118%, 125%, 130%, and 135% respectively. After the expiration of 180 days following the issue date, the Company shall have no right of prepayment. The financing required the Company to issue 65,000 shares of common stock to Leonite. This note was in default so default interest of 24.0% was in place along with penalties. On August 12, 2024, the Company exchanged 569 preferred Series B shares for $856,674 in principal and accrued default penalties and interest leaving a principal balance of $30,000. On September 13, 2024, the Company issued 38,000,000 shares of common stock pursuant to a conversion notice for $8,845 in principal. As of December 31, 2024 and 2023, the balance owed was $21,355 and $713,232 and accrued interest and penalties was $0 and $129,516, respectively.

On May 4, 2021, the Company entered into a securities purchase agreement with Metrospaces, Inc., a Florida corporation, pursuant to which the Company agreed to issue to the investor a 5% Convertible Redeemable Note, dated April 4, 2021, in the principal amount of $50,000. The note was funded by the investor on May 4, 2021, with the Company receiving funding of $50,000. The securities purchase agreement includes customary representations, warranties and covenants by the Company and customary closing conditions. The note matures 12 months after the date of the note on May 4, 2022. The note is convertible into shares of the Company's common stock at any time at a conversion price equal to 65% multiplied by the lowest closing price during the 20 trading day period prior to the date of conversion (and including the conversion date); provided, however, that the investor may not convert the note to the extent that such conversion would result in the investor's beneficial ownership of the Company's common stock being in excess of 9.9% of the Company's issued and outstanding common stock. The note carries a prepayment penalty if it is paid off in 180 days following the note date. The prepayment penalty is based on the then-outstanding principal at the time of payoff, plus accrued and unpaid interest, multiplied by 115% if prepaid within 60 days, 120% if prepaid from 61 days-120 days, and 125% if prepaid between 121 days-180 days of issuance. After the expiration of 180 days, the Company shall have no right of prepayment. This note was in default so default interest of 24.0% was in place. On August 12, 2024, the Company exchanged 50 preferred Series B shares for $29,980 in principal and accrued default penalties and interest leaving a principal balance of $30,000. From August 12, 2024 through September 30, 2024, the Company issued

200,000,000 shares of common stock pursuant to conversion notices for $30,000 in principal. As of December 31, 2024 and 2023, the balance owed was $0 and $31,950 and accrued interest and penalties was $0 and $31,923, respectively.

On October 5, 2021, the Company entered into a securities purchase agreement (the "Jefferson SPA") with Jefferson Street Capital, LLC, a New Jersey limited liability company, pursuant to which the Company agreed to issue to the investor a 10% Convertible Redeemable Promissory Note (the "Jefferson Note"), dated October 5, 2021, in the principal amount of $275,000. The Jefferson Note included a $25,000 original issue discount, and was funded by the investor on October 13, 2021, and on such date pursuant to the Jefferson Note, the Company reimbursed the investor for loan fees of $20,000, receiving net funding of $230,000. The Jefferson SPA includes customary representations, warranties and covenants by the Company and customary closing conditions. The Jefferson Note matures on August 20, 2022. The note is convertible into shares of the Company's common stock at any time at a conversion price equal to 75% multiplied by the lowest closing bid price during the 10 trading day period prior to the date of conversion (and including the conversion date); provided, however, that the investor may not convert the note to the extent that such conversion would result in the investor's beneficial ownership of the Company's common stock being in excess of 4.99% of the Company's issued and outstanding common stock. This note was in default so default interest of 24.0% was in place along with penalties. On August 12, 2024, the Company exchanged 152 preferred Series B shares for $138,356 in principal and accrued default penalties and interest leaving a principal balance of $35,000. As of December 31, 2024 and 2023, the balance owed was $35,000 and $123,572 and accrued interest and penalties was $0 and $36,073, respectively.

On March 8, 2022, the Company amended and restated a convertible promissory note with Mr. Chumas. The original note was entered into on July 22, 2019 for $100,000. The amendment set the interest rate at 10.0% with the due date of October 31, 2022. The conversion price is the lower of (i) $0.001 (the "Fixed Conversion Price") or, (ii) 50% of the lowest bid price during the forty-five (45) consecutive trading day period ending on the trading day immediately prior to the applicable conversion date. The note was in default. On August 12, 2024, the Company exchanged 100 preferred Series B shares for $156,654 in principal and accrued default penalties and interest. As of December 31, 2024 and 2023, the balance owed was $0 and $100,000 and accrued interest and penalties was $0 and $50,489, respectively.

On March 8, 2022, the Company amended and restated a convertible promissory note with JanBella Group, LLC. The original note was entered into on July 17, 2019 for $110,000. The amendment set the interest rate at 10.0% with the due date of October 31, 2022. The conversion price is the lower of (i) $0.001 (the "Fixed Conversion Price") or, (ii) 50% of the lowest bid price during the forty-five (45) consecutive trading day period ending on the trading day immediately prior to the applicable conversion date. During the fiscal year ended December 31, 2023, JanBella converted $15,598 of the principal balance into the Company's shares of common stock. The note was in default. On August 12, 2024, the Company exchanged 110 preferred Series B shares for $104,387 in principal and accrued default penalties and interest leaving a principal balance of $35,000. From August 27, 2024 through December 31, 2024, the Company issued 342,447,733 shares of common stock pursuant to conversion notices for $35,000 in principal. As of December 31, 2024 and 2023, the balance owed was $0 and $94,402 and accrued interest and penalties was $0 and $49,063, respectively.

On March 8, 2022, the Company amended and restated a convertible promissory note with Mr. Alessi. The original note was entered into on July 22, 2021 for $200,000. The amendment set the interest rate at 10.0% with the due date of October 31, 2022. The conversion price is the lower of (i) $0.001 (the "Fixed Conversion Price") or, (ii) 50% of the lowest bid price during the forty-five (45) consecutive trading day period ending on the trading day immediately prior to the applicable conversion date. During the fiscal year ended December 31, 2023, Mr. Alessi converted $20,300 of the principal balance into the Company's shares of common stock. The note was in default. On August 12, 2024, the Company exchanged 200 preferred Series B shares for $264,625 in principal and accrued default penalties and interest. As of December 31, 2024 and 2023, the balance owed was $0 and $179,700 and accrued interest and penalties was $0 and $72,596, respectively.

On July 27, 2022, the Company entered into a securities purchase agreement (the "SPA") with 1800 Diagonal Lending LLC, a Virginia limited partnership ("1800 Diagonal"), pursuant to which the Company agreed to issue to 1800 Diagonal a 9% Promissory Note (the "Note"), dated July 27, 2022, in the principal amount of $129,250. The Note was funded by 1800 Diagonal on August 1, 2022, with the Company receiving funding of $125,000, net of legal fees of $3,000 and a due diligence fee of $1,250. The SPA includes customary representations, warranties and covenants by the Company and customary closing conditions. The Note matures 12 months after the date of the note on July 27, 2023. The Company has the right to repay the Note at a premium ranging from 115% to 125% of the face amount. After the 180th day following July 27, 2022, the Company has no right of repayment. The Note is convertible into shares of the Company's common stock at a conversion price equal to 65% of the market price of the Company's common stock on the date of conversion, any time after the date that is 180 days after July 27, 2022; *provided, however*, that 1800 Diagonal may not convert the Note to the extent that such conversion would result in the investor's beneficial ownership of the Company's common stock being in excess of 4.99% of the Company's then-issued and outstanding common stock. During the year ended December 31, 2024, the Company issued

566,163,482 shares of common stock pursuant to conversion notices for $80,650 in principal and $63,515 in accrued interest. As of December 31, 2024 and 2023, the balance owed was $0 and $80,650 and accrued interest and penalties was $0 and $60,224, respectively.

On October 25, 2023, the Company entered into a securities purchase agreement (the "SPA") with 1800 Diagonal Lending LLC, a Virginia limited partnership ("1800 Diagonal"), pursuant to which the Company agreed to issue to 1800 Diagonal a 9% Promissory Note (the "Note"), dated October 25, 2023, in the principal amount of $12,000. The Note was funded by 1800 Diagonal on October 25, 2023, with the Company receiving funding of $12,000. The SPA includes customary representations, warranties and covenants by the Company and customary closing conditions. The Note matures 12 months after the date of the note on October 25, 2024. The Company has the right to repay the Note at a premium ranging from 115% to 125% of the face amount. After the 180th day following October 25, 2023, the Company has no right of repayment. The Note is convertible into shares of the Company's common stock at a conversion price equal to 61% of the market price of the Company's common stock on the date of conversion, any time after the date that is 180 days after October 25, 2023; *provided, however*, that 1800 Diagonal may not convert the Note to the extent that such conversion would result in the investor's beneficial ownership of the Company's common stock being in excess of 4.99% of the Company's then-issued and outstanding common stock. During the year ended December 31, 2024, the Company issued 159,183,556 shares of common stock pursuant to conversion notices for $12,000 in principal and $7,146 in accrued interest. As of December 31, 2024 and 2023, the balance owed was $0 and $12,000 and accrued interest was $0 and $198, respectively.

On April 19, 2024, the Company entered into a securities purchase agreement (the "Jefferson") with Jefferson Street Capital, LLC, a New Jersey limited liability company, pursuant to which the Company agreed to issue to the investor a 18% Promissory Note (the "Jefferson Note"), dated April 19, 2024, in the principal amount of $10,000. The Jefferson includes customary representations, warranties and covenants by the Company and customary closing conditions. The Jefferson Note matured on April 19, 2024 and was in default. On August 12, 2024, the Company exchanged 10 preferred Series B shares for $10,567 in principal and accrued default penalties and interest. As of December 31, 2024 and 2023, the balance owed was $0 and $0 and accrued interest and penalties was $0 and $0, respectively.

On April 19, 2024, the Company entered into a securities purchase agreement with Leonite Capital LLC ("Leonite") pursuant to which the Company agreed to issue to the Investor an 18% Promissory Note, dated April 19, 2024, in the principal amount of $25,000. The note was funded by the Investor on April 19, 2024, and on such date pursuant to the securities purchase agreement, the Company reimbursed the Investor for expenses for legal fees and due diligence of $5,000. The securities purchase agreement includes customary representations, warranties and covenants by the Company and customary closing conditions. The note matures 12 months after the date of the note on April 19, 2025. On August 12, 2024, the Company exchanged 25 preferred Series B shares for $26,418 in principal and accrued default penalties and interest. As of December 31, 2024 and 2023, the balance owed was $0 and $0 and accrued interest and penalties was $0 and $0, respectively.

On July 10, 2024, the Company entered into a securities purchase agreement with Leonite Capital LLC ("Leonite") pursuant to which the Company agreed to issue to the Investor an 18% Promissory Note, dated July 10, 2024, in the principal amount of $6,000. The note was funded by the Investor on July 10, 2024, and on such date pursuant to the securities purchase agreement, the Company reimbursed the Investor for expenses for legal fees and due diligence of $1,000. The securities purchase agreement includes customary representations, warranties and covenants by the Company and customary closing conditions. The note matures 12 months after the date of the note on July 10, 2025. As of December 31, 2024 and 2023, the balance owed was $6,000 and $0 and accrued interest was $515 and $0, respectively.

On July 11, 2024, the Company entered into a securities purchase agreement (the "Jefferson SPA") with Jefferson Street Capital, LLC, a New Jersey limited liability company, pursuant to which the Company agreed to issue to the investor a 10% Convertible Redeemable Promissory Note (the "Jefferson Note"), dated July 11, 2024, in the principal amount of $7,500. The Jefferson Note included a $2,500 original issue discount, and was funded by the investor on July 11, 2024, and on such date pursuant to the Jefferson Note, the Company reimbursed the investor for loan fees of $2,500, receiving net funding of $5,000. The Jefferson SPA includes customary representations, warranties and covenants by the Company and customary closing conditions. The Jefferson Note matures on April 11, 2025. The note is convertible into shares of the Company's common stock at any time at a conversion price equal to 75% multiplied by the lowest closing bid price during the 10 trading day period prior to the date of conversion (and including the conversion date); provided, however, that the investor may not convert the note to the extent that such conversion would result in the investor's beneficial ownership of the Company's common stock being in excess of 4.99% of the Company's issued and outstanding common stock. On August 12, 2024, the Company exchanged 1 preferred Series B share for $7,566 in principal and accrued default interest. As of December 31, 2024 and 2023, the balance owed was $0 and $0 and accrued interest was $0 and $0, respectively.

On July 31, 2024, the Company entered into a securities purchase agreement (the "Metrospaces") with Metrospaces, Inc., a Florida corporation, pursuant to which the Company agreed to issue to the investor an 8% Promissory Note (the "Metrospaces Note"), dated July 31, 2024, in the principal amount of $22,000. The note was funded by the Investor on July 31, 2024, and on such date pursuant to the securities purchase agreement, the Company reimbursed the Investor for expenses for legal fees and due diligence of $2,000. The Metrospaces Note includes customary representations, warranties and covenants by the Company and customary closing conditions. The Metrospaces Note matures on December 31, 2024. The Company has made payments of $15,750 towards this note. As of December 31, 2024 and 2023, the balance owed was $6,250 and $0 and accrued interest was $682 and $0, respectively.

On August 7, 2024, the Company entered into a promissory note with JanBella Group, LLC. in the principal amount of $4,000. The note has an 10% interest rate and matures on May 8, 2025. The Company made payments of $4,136 towards the principal of $4,000 and accrued interest of $136. As of December 31, 2024 and 2023, the balance owed was $0 and $0 and accrued interest was $0 and $0, respectively.

On August 9, 2024, the Company entered into a securities purchase agreement (the "Metrospaces") with Metrospaces, Inc., a Florida corporation, pursuant to which the Company agreed to issue to the investor an 8% Promissory Note (the "Metrospaces Note"), dated August 9, 2024, in the principal amount of $27,500. The note was funded by the Investor on August 9, 2024, and on such date pursuant to the securities purchase agreement, the Company reimbursed the Investor for expenses for legal fees and due diligence of $2,500. The Metrospaces Note includes customary representations, warranties and covenants by the Company and customary closing conditions. The Metrospaces Note matures on December 31, 2024. As of December 31, 2024 and 2023, the balance owed was $27,500 and $0 and accrued interest was $1,085 and $0, respectively.

On August 14, 2024, the Company entered into a securities purchase agreement (the "AES Capital SPA") with AES Capital Management, LLC, a Nevada corporation, pursuant to which the Company agreed to issue to the investor a 8% Convertible Redeemable Promissory Note (the "AES Capital Note"), dated August 14, 2024, in the principal amount of $12,000. The AES Capital SPA includes customary representations, warranties and covenants by the Company and customary closing conditions. The AES Capital Note matures on August 14, 2025. The note is convertible into shares of the Company's common stock at any time at a conversion price of $0.0007 per share, however, that the investor may not convert the note to the extent that such conversion would result in the investor's beneficial ownership of the Company's common stock being in excess of 9.99% of the Company's issued and outstanding common stock. As of December 31, 2024 and 2023, the balance owed was $12,000 and $0 and accrued interest was $366 and $0, respectively.

On August 16, 2024, the Company entered into a securities purchase agreement (the "Metrospaces") with Metrospaces, Inc., a Florida corporation, pursuant to which the Company agreed to issue to the investor an 8% Promissory Note (the "Metrospaces Note"), dated August 16, 2024, in the principal amount of $52,250. The note was funded by the Investor on August 16, 2024, and on such date pursuant to the securities purchase agreement, the Company reimbursed the Investor for expenses for legal fees and due diligence of $4,750. The Metrospaces Note includes customary representations, warranties and covenants by the Company and customary closing conditions. The Metrospaces Note matures on December 31, 2024. As of December 31, 2024 and 2023, the balance owed was $52,250 and $0 and accrued interest was $1,961 and $0, respectively.

On August 29, 2024, the Company entered into a securities purchase agreement (the "Apollo SPA") with Apollo Management Group, Inc., a Florida corporation, pursuant to which the Company agreed to issue to the investor a 12% Convertible Redeemable Promissory Note (the "Apollo Note"), dated August 29, 2024, in the principal amount of $60,000. The Apollo SPA includes customary representations, warranties and covenants by the Company and customary closing conditions. The Apollo Note matures on August 29, 2025. The note is convertible into shares of the Company's common stock at any time at a variable conversion price that equals the lesser of (i) 40% multiplied by the lowest Trading Price (as defined below) during the previous thirty (30) Trading Days (as defined below) before the Issue Date of this Note (representing a discount rate of 60%) or (ii) 40% multiplied by the Market Price (as defined herein) (representing a discount rate of 60%). "Market Price" means the lowest Trading Price (as defined below) for the Common Stock during the thirty (30) Trading Day period ending on the latest complete Trading Day prior to the Conversion Date; provided however, that the investor may not convert the note to the extent that such conversion would result in the investor's beneficial ownership of the Company's common stock being in excess of 4.99% of the Company's issued and outstanding common stock. As of December 31, 2024 and 2023, the balance owed was $60,000 and $0 and accrued interest was $2,446 and $0, respectively.

On August 29, 2024, the Company entered into a convertible promissory note with JanBella Group, LLC. in the principal amount of $42,000. The note has an 8% interest rate and matures on August 29, 2025. The note was funded by the Investor on August 29, 2024, and on such date pursuant to the securities purchase agreement, the Company reimbursed the Investor for expenses for legal fees and due diligence of $7,000. The conversion price is 25% of the closing market price of the trading day immediately preceding the date of conversion. As of December 31, 2024 and 2023, the balance owed was $42,000 and $0 and accrued interest was $1,141 and $0, respectively.

On September 9, 2024, the Company entered into a securities purchase agreement (the "Apollo SPA") with Apollo Management Group, Inc., a Florida corporation, pursuant to which the Company agreed to issue to the investor a 12% Convertible Redeemable Promissory Note (the "Apollo Note"), dated September 9, 2024, in the principal amount of $22,000. The Apollo SPA includes customary representations, warranties and covenants by the Company and customary closing conditions. The Apollo Note matures on September 8, 2025. The note is convertible into shares of the Company's common stock at any time at a variable conversion price that equals the lesser of (i) 40% multiplied by the lowest Trading Price (as defined below) during the previous thirty (30) Trading Days (as defined below) before the Issue Date of this Note (representing a discount rate of 60%) or (ii) 40% multiplied by the Market Price (as defined herein) (representing a discount rate of 60%). "Market Price" means the lowest Trading Price (as defined below) for the Common Stock during the thirty (30) Trading Day period ending on the latest complete Trading Day prior to the Conversion Date; provided however, that the investor may not convert the note to the extent that such conversion would result in the investor's beneficial ownership of the Company's common stock being in excess of 4.99% of the Company's issued and outstanding common stock. As of December 31, 2024 and 2023, the balance owed was $22,000 and $0 and accrued interest was $817 and $0, respectively.

On September 10, 2024, the Company entered into a convertible promissory note with JanBella Group, LLC. in the principal amount of $18,000. The note has an 8% interest rate and matures on September 10, 2025. The note was funded by the Investor on September 10, 2024, and on such date pursuant to the securities purchase agreement, the Company reimbursed the Investor for expenses for legal fees and due diligence of $3,000. The conversion price is 25% of the closing market price of the trading day immediately preceding the date of conversion. As of December 31, 2024 and 2023, the balance owed was $18,000 and $0 and accrued interest was $442 and $0, respectively.

On October 29, 2024, the Company entered into a convertible promissory note with JanBella Group, LLC. in the principal amount of $72,000. The note has an 8% interest rate and matures on October 29, 2025. The note was funded by the Investor on October 29, 2024, and on such date pursuant to the securities purchase agreement, the Company reimbursed the Investor for expenses for legal fees and due diligence of $12,000. The conversion price is 50% of the closing market price of the trading day immediately preceding the date of conversion. As of December 31, 2024 and 2023, the balance owed was $72,000 and $0 and accrued interest was $994 and $0, respectively.

On December 3, 2024, the Company entered into a securities purchase agreement (the "Apollo SPA") with Apollo Management Group, Inc., a Florida corporation, pursuant to which the Company agreed to issue to the investor a 12% Convertible Redeemable Promissory Note (the "Apollo Note"), dated December 3, 2024, in the principal amount of $38,500. The Apollo SPA includes customary representations, warranties and covenants by the Company and customary closing conditions. The Apollo Note matures on September 8, 2025. The note is convertible into shares of the Company's common stock at any time at a variable conversion price that equals the lesser of (i) 40% multiplied by the lowest Trading Price (as defined below) during the previous thirty (30) Trading Days (as defined below) before the Issue Date of this Note (representing a discount rate of 60%) or (ii) 40% multiplied by the Market Price (as defined herein) (representing a discount rate of 60%). "Market Price" means the lowest Trading Price (as defined below) for the Common Stock during the thirty (30) Trading Day period ending on the latest complete Trading Day prior to the Conversion Date; provided however, that the investor may not convert the note to the extent that such conversion would result in the investor's beneficial ownership of the Company's common stock being in excess of 4.99% of the Company's issued and outstanding common stock. As of December 31, 2024 and 2023, the balance owed was $38,500 and $0 and accrued interest was $354 and $0, respectively.

On December 10, 2024, the Company entered into a convertible promissory note with JanBella Group, LLC. in the principal amount of $37,950. The note has an 8% interest rate and matures on December 10, 2025. The note was funded by the Investor on December 10, 2024, and on such date pursuant to the securities purchase agreement, the Company reimbursed the Investor for expenses for legal fees and due diligence of $3,450. The conversion price is 50% of the closing market price of the trading day immediately preceding the date of conversion. As of December 31, 2024 and 2023, the balance owed was $37,950 and $0 and accrued interest was $175 and $0, respectively.

On December 27, 2024, the Company entered into a securities purchase agreement (the "Apollo SPA") with Apollo Management Group, Inc., a Florida corporation, pursuant to which the Company agreed to issue to the investor a 12% Convertible Redeemable Promissory Note (the "Apollo Note"), dated December 3, 2024, in the principal amount of $8,800. The Apollo SPA includes customary representations, warranties and covenants by the Company and customary closing conditions. The Apollo Note matures on September 8, 2025. The note is convertible into shares of the Company's common stock at any time at a variable conversion price that equals the lesser of (i) 40% multiplied by the lowest Trading Price (as defined below) during the previous thirty (30) Trading Days (as defined below) before the Issue Date of this Note (representing a discount rate of 60%) or (ii) 40% multiplied by the Market Price (as defined herein) (representing a discount rate of 60%). "Market Price" means the lowest Trading Price (as defined below) for the Common Stock during the thirty (30) Trading Day period ending on the latest complete Trading Day prior to the Conversion Date; provided however, that the investor may not convert the note to the extent that such conversion would result in the investor's beneficial ownership of the Company's common stock being in excess of 4.99% of the Company's issued and outstanding common stock. As of December 31, 2024 and 2023, the balance owed was $8,800 and $0 and accrued interest was $12 and $0, respectively.

NOTE 8 – RELATED PARTY TRANSACTIONS

In February 2023 through June 2023, a former officer and director of the Company, Eric Newlan (then an officer and director of the Company) made advances on behalf of the Company in the total amount of $14,100, which amounts were used to pay operating expenses of the Company. The amounts loaned by Mr. Newlan are due on demand and bear no interest.

From July 2023 through December 2023, Mr. Allessi, while the Company's controlling shareholder, made advances on behalf of the Company in the total amount of $15,350, which amounts were used to pay operating expenses of the Company. During the year ended December 31, 2024, Mr. Alessi made advances amounting to $5,000 more for operating funds. The amounts loaned by Mr. Alessi are due on demand and bear no interest. Based on the transaction noted above, Mr. Alessi is no longer a related party.

During the year ended December 31, 2024, an officer and director of the Company, Eduardo Brito, made advances on behalf of the Company in the total amount of 27,948, which amounts were used to pay operating expenses of the Company. During the year ended December 31, 2024, the Company made payments of $18,574. The amounts loaned by Mr. Brito are due on demand and bear no interest. As of December 31, 2024, these advances had a balance of $9,374.

On September 4, 2024, the Company entered into four convertible promissory notes with employees and officers of the Company in the principal amount of $165,000 for services rendered to the Company. The notes have an 8% interest rate and mature on September 4, 2025. The conversion price is 25% of the closing market price of the trading day immediately preceding the date of conversion. As of December 31, 2024 and 2023, the balance owed was $165,000 and $0 and accrued interest was $4,267 and $0, respectively.

NOTE 9 – DERIVATIVE LIABILITIES

The Company analyzed the conversion option for derivative accounting consideration under ASC 815, Derivatives and Hedging, and hedging, and determined that the instrument should be classified as a liability since the conversion option becomes effective at issuance resulting in there being no explicit limit to the number of shares to be delivered upon settlement of the above conversion options. The Company determined our derivative liabilities to be a Level 3 fair value measurement and used the Binomial pricing model to calculate the fair value as of December 31, 2024. The Binomial model requires six basic data inputs: the exercise or strike price, time to expiration, the risk-free interest rate, the current stock price, the estimated volatility of the stock price in the future, and the dividend rate. Changes to these inputs could produce a significantly higher or lower fair value measurement. For the year ended December 31, 2024, the fair value of each convertible note is estimated using the Binomial valuation model. The Company changed the method of valuation of derivative liabilities to using the Binomial option pricing model for the year ended December 31, 2023, from Black Scholes option pricing model used for the year ended December 31, 2022. This change of valuation method used resulted in a decrease in derivative liabilities of $289,388.

For the year ended December 31, 2024, the assumptions utilized in estimating fair values of the liabilities measured on a recurring basis are as follows:

	For the Year Ended December 31, 2024
Expected term	0.08 - 0.92 years
Expected average volatility	269.62 - 356.51%
Expected dividend yield	-
Risk-free interest rate	4.16 - 4.40%

The fair value measurements of the derivative liabilities at December 31, 2024, is summarized:

Total	Level 1	Level 2	Level 3
$ 430,967	$ -	$ -	$ 430,967

The fair value measurements of the derivative liabilities at December 31, 2023, is summarized:

Total	Level 1	Level 2	Level 3
$ 3,294,816	$ -	$ -	$ 3,294,816

NOTE 10 – COMMITMENTS AND CONTINGENCIES

Legal Matters

The Company is subject, from time to time, to claims by third parties under various legal disputes. The defense of such claims, or any adverse outcome relating to any such claims, could have a material adverse effect on the Company's liquidity, financial condition and cash flows. As of December 31, 2024, the Company did not have any legal actions pending against it.

Commitments

None

NOTE 11 – CAPITAL STOCK

The Company has 30,000,000 shares of Preferred Stock authorized with 15,000 shares designated as Series A Preferred Stock, of which 14,000 is currently issued and outstanding.

On August 8, 2024, the Company filed with the State of Nevada a Certificate of Designation which established a Series B Convertible Preferred Stock (the "Series B Preferred Stock"). In accordance with ASC 480-10, since the Series B Preferred Stock shares are convertible into common stock at a variable conversion price, these shares need to be reported and disclosed as mezzanine equity.

On August 12, 2024, the Company issued 1,217 shares of Series B Preferred Stock under exchange agreements for $1,595,226 in convertible debt.

On November 1, 2024, the Company issued 1,000 shares of Series B Preferred Stock under the membership interest purchase agreement in GlobeTopper, LLC.

A summary description of the Series B Preferred Stock, including the redemption and related provisions, is set forth below.

Designation and Amount. 5,000 shares were designated as Series B Preferred Stock. The Series B Preferred Stock shall have an initial liquidation preference, or stated value, of $1,000 per share.

Voting. Series B Preferred Stock shall have no right to vote on any matters requiring shareholder approval.

Dividends. Series B Preferred Stock will carry an annual ten percent (10%) cumulative dividend, compounded daily, payable solely upon redemption, liquidation or conversion.

Conversion. The Series B Preferred Stock is convertible at any time at a conversion price equal 85% multiplied by the average of the three (3) lowest volume weighted average prices for the Company's common stock during the five (5) Trading Day period ending on the latest trading day prior to the conversion date.

During the year ended December 31, 2024, the Company issued 725,714,149 shares of common stock to 1800 Diagonal Lending, LLC for conversion of $163,311 in convertible debt.

During the year ended December 31, 2024, the Company issued 576,461,538 shares of common stock to Metrospaces, Inc. for conversion of $77,475 in convertible debt.

During the year ended December 31, 2024, the Company issued 451,037,733 shares of common stock to JanBella Group, LLC for conversion of $45,859 in convertible debt.

During the year ended December 31, 2024, the Company issued 146,483,398 shares of common stock to Leonite Capital, LLC for conversion of $22,748 in convertible debt.

During the year ended December 31, 2024, the Company issued 75,000,000 shares of common stock to Jefferson Street Capital, LLC for conversion of $7,500 in convertible debt.

During the year ended December 31, 2024, the Company issued 235,294,118 shares of common stock to Apollo Management Group, Inc. for conversion of $100 shares of series B preferred stock.

NOTE 12 – WARRANTS

As a placement agent fee in connection with the Company's entering into a Standby Equity Commitment Agreement with MacRab, LLC, in August 2022, the Company issued to MacRab, LLC 5,555,555 cashless warrants with an initial exercise price of $0.009 per share and mature on August 17, 2027.

NOTE 13 – INCOME TAXES

The Company operates in the United States; accordingly, federal and state income taxes have been provided based upon the tax laws and rates of the United States deferred taxes are determined based on the temporary differences between the financial statement and income tax bases of assets and liabilities as measured by the enacted tax rates, which will be in effect when these differences reverse.

The Company is subject to United States income taxes at a rate of 21%. The reconciliation of the provision for income taxes at the United States statutory rate compared to the Company's income tax expense as reported is as follows:

	December 31, 2024		December 31, 2023	
Income tax (payable) recovery at statutory rate of 21%	$	(421,772)	$	(312,605)
Valuation allowance change		421,772		312,605
Provision for income taxes	$	-	$	-

NOTE 14 – DISCONTINUED OPERATIONS

In May 2023, the Company decided to discontinue operations of its subsidiary, Petro X Solutions (PXS). Effective June 1, 2023, the PXS acquisition was rescinded and it ceased being a subsidiary of the Company.

On June 16, 2025, the Company decided to discontinue operations of its subsidiary, GlobeTopper, LLC (GlobeTopper). Effective June 16, 2025, the GlobeTopper acquisition was rescinded and it ceased being a subsidiary of the Company.

In accordance with the provisions of ASC 205-20, the Company has separately reported the assets and liabilities of the discontinued operations (held for sale) in the consolidated balance sheets and consist of the following:

	December 31, 2024		December 31, 2023	
CURRENT ASSETS OF DISCONTINUED OPERATIONS:				
Cash and cash equivalents	$	60,268	$	-
Prepaid accounts		450,430		-
TOTAL CURRENT ASSETS OF DISCONTINUED OPERATIONS	$	510,698	$	-
CURRENT LIABILITIES OF DISCONTINUED OPERATIONS				
Accounts payable and accrued liabilities	$	71,017	$	-
Line of credit		134,333		-
Deferred revenue		871,665		-

TOTAL CURRENT LIABILITIES OF DISCONTINUED OPERATIONS	$ 1,077,015	$ -

In accordance with the provisions of ASC 205-20, the Company has not included in the results of continuing operations the results of operations of the discontinued operations in the Consolidated Statements of Operations. The results of operations for this entity for the years ended December 31, 2024 and 2023, have been reflected as discontinued operations in the Consolidated Statements of Operations, and consist of the following:

	For the Years Ended	
	December 31, 2024	**December 31, 2023**
Net sales	$ 8,247,705	$ -
Cost of sales	8,113,584	5,038
Gross profit	134,121	(5,038)
OPERATING EXPENSES OF DISCONTINUED OPERATIONS:		
General and administrative	71,727	192,213
	71,727	192,213
OPERATING INCOME (LOSS) OF DISCONTINUED OPERATIONS	62,394	(197,251)
Other income (expenses)		
Interest income	76	-
Loss on currency conversion	(213)	-
Interest expense	(1,212)	-
Total other income (expenses)	(1,349)	-
INCOME (LOSS) BEFORE INCOME TAXES OF DISCONTINUED OPERATIONS	61,045	(197,251)
Provision for income taxes of discontinued operations	-	-
NET INCOME (LOSS) OF DISCONTINUED OPERATIONS	$ 61,045	$ (197,251)

In accordance with the provisions of ASC 205-20, the Company has separately reported the cash flow activity of the discontinued operations in the Consolidated Statements of Cash Flows. The cash flow activity from discontinued operations for the years ended December 31, 2024 and 2023, have been reflected as discontinued operations in the Consolidated Statements of Cash Flows and consist of the following:

	For the Years Ended	
	December 31, 2024	**December 31, 2023**
DISCONTINUED OPERATING ACTIVITIES		
Net income (loss)	$ 61,045	$ (197,251)
Changes in operating assets and liabilities:		
Prepaid expenses and other current assets	(230,762)	225,390
Accounts payable and accrued liabilities	(38,499)	(65,626)
Deferred revenue	332,517	-
Net cash provided by operating activities of discontinued operations	$ 124,301	$ (37,487)
INVESTING ACTIVITIES OF DISCONTINUED OPERATIONS		
Net cash held in discontinued operations	$ -	$ (541)
Net cash used in investing activities of discontinued operations	$ -	$ (541)
FINANCING ACTIVITIES OF DISCONTINUED OPERATIONS		
Proceeds from related party advances	$ -	$ 5,500

Repayment of lines of credit	(85,345)	-
Net cash used in financing activities of discontinued operations	$ (85,345)	$ 5,500

NOTE 15 – SUBSEQUENT EVENTS

The Company has evaluated all transactions from December 31, 2024, through the financial statement issuance date for subsequent event disclosure consideration and noted no significant subsequent event that needs to be disclosed, except as noted below.