

Eco Innovation Group, Inc.

Amendment to Quarterly Report - Q3 - Disclosure & Financial for 09/30/2025 originally published through the OTC Disclosure & News Service on [11/11/2025](#)

Explanatory Note:

Amended to include control persons of entities in section 3.B.

***This coversheet was automatically generated by OTC Markets Group based on the information provided by the Company. OTC Markets Group has not reviewed the contents of this amendment and disclaims all responsibility for the information contained herein.*

ECO INNOVATION GROUP, INC

50 W. Liberty St., Suite 880
Reno, NV 89501

ecoinnovations.info@gmail.com

SIC Code: 8742 (Primary); 8748 (Secondary)

Quarterly Report

For the period ending September 30, 2025 (the "Reporting Period")

Outstanding Shares

The number of shares outstanding of our Common Stock was:

4,686,434,881 as of November 7, 2025

3,142,243,272 as of December 31, 2024

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 Control⁴ of the company has occurred during this reporting period:

Yes: No:

⁵ "Change in Control" shall mean any events resulting in:

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

OTC Markets Group Inc.

Disclosure Guidelines for the Pink Market (v1.0 July 1, 2025)

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.

Current name of the issuer: Eco Innovation Group, Inc. from July 18, 2018, to present.

Current State and Date of Incorporation or Registration: Nevada

Standing in this jurisdiction: (e.g. active, default, inactive): Active

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

-Previously Dig-It Underground, Inc. from March 5, 2001, until July 18, 2018

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:

Summary of Anticipated Merger Transaction

On November 7, 2025, Eco Innovation Group, Inc. (the "Company" or "ECOX") executed a non-binding Letter of Intent with WRA Holdings, Inc. ("WRA") to pursue a share-exchange merger transaction. Under the proposed terms, WRA's operating business would merge into ECOX, combining WRA's Costa Rican infrastructure and environmental development operations with ECOX's public company platform and governance framework.

WRA is a multinational infrastructure development company whose master plan encompasses large-scale projects in Costa Rica, including a national railway and logistics corridor, international airport development, waste-to-energy facilities, water purification systems, coastal restoration, and regional medical infrastructure serving Costa Rica's northern and Caribbean regions.

WRA's initial development phase comprises two major projects: (i) a waste-to-energy facility in Abangares, and (ii) a 50% participation interest in the Pacifico Railway Line. These projects represent approximately \$800 million in planned infrastructure investment and an estimated \$3 billion in projected gross revenues during the first five years of operation, forming part of Costa Rica's broader \$3.8-\$5 billion national rail and environmental redevelopment program.

The Company expects that completion of the merger will result in a name change and ticker symbol change. ECOX maintains current financial filings, active 15c2-11 status, and has never been a shell issuer.

The closing of the proposed transaction remains subject to negotiation and execution of definitive merger documentation, satisfaction of customary closing conditions, and receipt of all required regulatory approvals.

Address of the issuer's principal executive office:

50 W. Liberty St., Suite 880
Reno, NV 89501

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:

2) Security Information

Transfer Agent

Name: Nevada Agency and Transfer Company
Phone: +1 (775) 322-0626
Email: info@natco.com
Address: 50 W. Liberty St., Suite 880, Reno, NV 89501

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:	ECOX
Exact title and class of securities outstanding:	Common Stock
CUSIP:	27888Q 102
Par or stated value:	\$0.0001
Total shares authorized:	12,000,000,000 as of date: September 30, 2025
Total shares outstanding:	4,686,434,881 as of date: November 7, 2025.
Total number of shareholders of record:	74 as of date: September 30, 2025

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

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:	Series A Preferred
CUSIP (if applicable):	27888Q 102
Par or stated value:	\$0.001
Total shares authorized:	30,000,000 as of date: September 30, 2025
Total shares outstanding (if applicable):	30,000,000 as of date: September 30, 2025
Total number of shareholders of record	1 as of date: September 30, 2025

Exact title and class of the security:	Series C Preferred
CUSIP (if applicable):	27888Q 102
Par or stated value:	\$0.001

Total shares authorized:	1,000,000 as of date: September 30, 2025
Total shares outstanding (if applicable):	64,634 as of date: September 30, 2025
Total number of shareholders of record	1 as of date: September 30, 2025

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.

Common Stock: Holders of shares of common stock are entitled to share ratably in dividends, if any, as may be declared, from time to time, by the Board of Directors in its discretion, from funds legally available therefore. The Company does not currently anticipate paying any dividends on its common stock. In the event of a liquidation, dissolution or winding up of the Company, the holders of shares of common stock are entitled to share pro rata all assets remaining after payment in full of all liabilities. Holders of common stock have no preemptive rights to purchase the Company's common stock. There are no conversion rights or redemption or sinking fund provisions with respect to the common stock. All of the outstanding shares of common stock are fully paid and non-assessable.

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

Series A Preferred Stock: Holders of Series A Convertible Preferred Stock hold rights to vote on all matters requiring a shareholder vote at 100 common shares vote equivalent for each share of Series A Convertible Preferred Stock held.

Series C Preferred Stock: The Series C Convertible Preferred Stock ranks senior to the common stock with respect to dividends and right of liquidation and has no voting rights. The Series C Convertible Preferred Stock has a 10% cumulative annual dividend. In the event of default, the dividend rate increases to 22%. The Company may not, with consent of a majority of the holders of Series C Convertible Preferred Stock, alter or changes the rights of the Series C Convertible Preferred Stock, amend the articles of incorporation, create any other class of stock ranking senior to the Series C Convertible Preferred Stock, increase the authorized shares of Series C Convertible Preferred Stock or liquidate or dissolve the Company. Beginning 180 days from issuance, the Series C Convertible Preferred Stock may be converted into common stock at a price based on 63% of the average of the two lowest trading prices during the 15 days prior to conversion. The Company may redeem the Series C Convertible Preferred Stock during the first 180 days from issuance, subject to early redemption penalties of up to 35%. The Series C Convertible Preferred Stock must be redeemed by the Company 12 months following issuance if not previously redeemed or converted. Based on the terms of the Series C Convertible Preferred Stock, the Company determined that the preferred stock is mandatorily redeemable and will be accounted for as a liability under ASC 480.

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

N/A

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.

N/A

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 as of Second Most Recent Fiscal Year End: Date 01/01/2023			*Right-click the rows below and select "Insert" to add rows as needed.						
Opening Balance Common: 1,166,283,183 Preferred A: 30,000,000 Preferred C: 108,350									
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.
1/24/23	New Issuance	52,500,889	Common	\$0.0002	Yes	Pinnacle Consulting Services, Inc - Robert L Hymers III	Debt Conversion	Unrestricted	Rule 144
1/26/23	New Issuance	75,000,000	Common	\$0.0004	Yes	Alan T Hawkins	Services	Unrestricted	Rule 144
1/26/23	New Issuance	75,000,000	Common	\$0.0004	Yes	Robert L Hymers III	Services	Unrestricted	Rule 144
2/3/23	Retirement	-12,300	Preferred C	N/A		Geneva Roth Remark Holdings Inc. - Seth Kramer	Debt Conversion	Restricted	Rule 144
2/3/23	New Issuance	67,973,684	Common	\$0.0002	Yes	Geneva Roth Remark Holdings Inc. - Seth Kramer	Debt Conversion	Unrestricted	Rule 144
3/28/23	Retirement	-8,850	Preferred C	N/A		Geneva Roth Remark Holdings Inc. - Seth Kramer	Debt Conversion	Restricted	Rule 144

3/28/23	New Issuance	71,484,615	Common	\$0.0002	Yes	Geneva Roth Remark Holdings Inc. - Seth Kramer	Debt Conversion	Unrestricted	Rule 144
4/18/23	New Issuance	100,000,000	Common	\$0.0001	Yes	Pacific Lion LLC - Jacob Fernane	SPA	Restricted	Rule 144
6/28/23	New Issuance	150,000,000	Common	\$0.0002	Yes	Pinnacle Consulting Services, Inc - Robert L Hymers III	Services	Restricted	Rule 144
09/07/23	New Issuance	165,000,000	Common	\$0.0001	Yes	Pinnacle Consulting Services, Inc - Robert L Hymers III	Debt Conversion	Unrestricted	Rule 144
09/27/23	New Issuance	190,000,000	Common	\$0.0001	Yes	Pinnacle Consulting Services, Inc - Robert L Hymers III	Debt Conversion	Unrestricted	Rule 144
11/16/23	New Issuance	100,000,000	Common	0.0001	Yes	Conventry Enterprises LLC - Jack Bodenstein	Debt Conversion	Restricted	Rule 144
03/27/24	New Issuance	219,110,995	Common	\$0.0001	Yes	Pinnacle Consulting Services, Inc - Robert L Hymers III	Debt Conversion	Unrestricted	Rule 144
4/18/2024	New Issuance	240,802,983	Common	0.0001	Yes	Pinnacle Consulting Services, Inc - Robert L Hymers III	Debt Conversion	Unrestricted	Rule 144
5/15/2024	New Issuance	133,349,206	Common	0.0001	Yes	Geneva Roth Remark Holdings Inc. - Seth Kramer	Debt Conversion	Unrestricted	Rule 144
5/15/2024	Retirement	-4,566	Preferred C	N/A		Geneva Roth Remark Holdings Inc. - Seth Kramer	Debt Conversion	Unrestricted	Rule 144
5/20/2024	New Issuance	264,642,479	Common	0.0001	Yes	Pinnacle Consulting Services, Inc - Robert L Hymers III	Debt Conversion	Unrestricted	Rule 144
5/21/2024	New Issuance	71,095,238	Common	0.0001	Yes	Geneva Roth Remark Holdings Inc. - Seth Kramer	Debt Conversion	Unrestricted	Rule 144
5/21/2024	Retirement	-2.434	Preferred C	N/A		Geneva Roth Remark Holdings Inc. - Seth Kramer	Debt Conversion	Unrestricted	Rule 144
1/29/2025	New Issuance	200,000,000	Common	0.0001	Yes	Conventry Enterprises LLC - Jack Bodenstein	Debt Conversion	Unrestricted	Rule 144
04/30/2025	New Issuance	166,761,905	Common	0.0001	Yes	Geneva Roth Remark Holdings Inc. - Seth Kramer	Debt Conversion	Unrestricted	Rule 144
4/30/2025	Retirement	-4,618	Preferred C	N/A		Geneva Roth Remark Holdings Inc. - Seth Kramer	Debt Conversion	Unrestricted	Rule 144
4/30/2025	New Issuance	330,882,084	Common	0.00062	Yes	Pinnacle Consulting Services, Inc - Robert L Hymers III	Debt Conversion	Unrestricted	Rule 144

05/01/2025	New Issuance	166,761,905	Common	0.00063	Yes	Geneva Roth Remark Holdings Inc. - Seth Kramer	Debt Conversion	Unrestricted	Rule 144
5/1/2025	Retirement	-4,618	Preferred C	N/A		Geneva Roth Remark Holdings Inc. - Seth Kramer	Debt Conversion	Unrestricted	Rule 144
05/05/2025	New Issuance	100,000,000	Common	0.0001	Yes	Geneva Roth Remark Holdings Inc. - Seth Kramer	Debt Conversion	Unrestricted	Rule 144
5/5/2025	Retirement	-2,770	Preferred C	N/A		Geneva Roth Remark Holdings Inc. - Seth Kramer	Debt Conversion	Unrestricted	Rule 144
05/06/2025	New Issuance	166,761,905	Common	0.00063	Yes	Geneva Roth Remark Holdings Inc. - Seth Kramer	Debt Conversion	Unrestricted	Rule 144
5/6/2025	Retirement	-4,618	Preferred C	N/A		Geneva Roth Remark Holdings Inc. - Seth Kramer	Debt Conversion	Unrestricted	Rule 144
07/11/2025	New Issuance	213,023,810	Common	0.00063	Yes	Geneva Roth Remark Holdings Inc. - Seth Kramer	Debt Conversion	Unrestricted	Rule 144
7/11/2025	Retirement	-5,835	Preferred C	N/A		Geneva Roth Remark Holdings Inc. - Seth Kramer	Debt Conversion	Unrestricted	Rule 144
11/7/2025	Retirement	-5,408	Preferred C	N/A		Geneva Roth Remark Holdings Inc. - Seth Kramer	Debt Conversion	Unrestricted	Rule 144
11/07/2025	New Issuance	200,000,000	Common	0.00063	Yes	Geneva Roth Remark Holdings Inc. - Seth Kramer	Debt Conversion	Unrestricted	Rule 144
Shares Outstanding on Date of This Report:									
<u>Ending Balance:</u>									
Date <u>11/07/2025</u>	Common: 4,686,434,881 Preferred A: 30,000,000 Preferred C: 64,634								

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, 2021, through March 31, 2025, pursuant to the tabular format above.

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

N/A

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	Outstanding Balance (\$)	Principal Amount at Issuance (\$)	Maturity Date	Conversion Terms (e.g. pricing mechanism for determining conversion of instrument to shares)	# Shares Converted to Date	# of Potential Shares to be	Name of Noteholder. *You must disclose the control person(s) for any entities listed.	Reason for Issuance (e.g. Loan, Services, etc.)
12/09/19	\$48,662	\$40,000	4/1/21	The note is convertible at the option of the holder, into such number of fully paid and non-assessable shares of common stock as is determined by dividing that portion of the outstanding principal balance under the note by the Conversion Price, which is a 35% discount of the lowest reported sale price of the common stock for the 15 trading days immediately prior to the date of conversion.	0	93,580,769	Pinnacle Consulting Services Inc. (Robert Hymers)	Loan
9/30/2020	\$29,942	\$21,000	6/30/21	convertible into fully paid and non-assessable shares of common stock as is determined by dividing that portion of the outstanding principal balance under this Note by the Conversion Price, which is a 35% discount of the lowest reported sale price of the common stock for the 15 trading days immediately prior to the date of conversion.	0	57,580,769	Pinnacle Consulting Services Inc. (Robert Hymers)	Loan
11/16/2020	\$3,307	\$2,451	11/15/21	Convertible at a fixed of \$0.00009 per share into a total of 6,500,000 Common shares	25,000,000	35,527,127	Robert Hymers	Loan
3/22/2021	\$42,082	\$30,000	3/22/22	Convertible at a fixed price of \$0.06 a share into a total of 500,000 common shares	0	500.000	Claudia Villalta	Loan
8/23/2021	\$125,484	\$150,000	8/23/22	Convertible at a fixed price of \$0.02 a share into common shares	153,799,047	1,280,448,980	Blue Lake Partners LLC - Craig Kesselman	Loan
5/10/2022	\$131,185	\$150,000	5/9/23	Convertible at a variable conversion price equal to 90% of the lowest per-share during the 20-trading day period before the conversion.	Default	Default	Conventry Enterprises LLC - Jack Bodenstein	Loan

10/19/2021	\$84,761	\$180,000	4/19/22	Convertible into such number of fully paid and non-assessable shares of common stock as is determined by dividing that portion of the outstanding principal balance under this Note by the Conversion Price of \$0.0075	1,484,000,901	864,907,244	Pinnacle Accounting Services Inc. (Robert Hymers) (Robert Hymers)	Loan
2/4/2022	\$96,634	\$120,000	2/4/25	Convertible at the lower of \$0.0033 or 85% of the lowest per-share during the 5-trading day period before the conversion.	33,689,840	29,283,030	SRAX, Inc. – Chris Miglino	Services
4/21/2022	\$14,175	\$60,000	10/18/22	Convertible at a fixed price of \$0.02 a share into common shares	Default	Default	Robert Hymers	Loan
3/25/2022	\$22,020	\$23,000	7/13/22	Convertible on default	Default	Default	Alma Otey	Loan
Total Outstanding Balance:		\$598,252	Total Shares:		1,696,489,788	2,360,827,889		

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

N/A

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")

As a technology incubator, Eco Innovation Group works to bring new technologies to consumers by providing the services needed to manufacture and distribute products incorporating the technology. We provide technology developers with strong commercialization support from concept and product development to marketing and promotion, as described in greater detail below. With a focus on socially responsible and sustainable technologies, we seek out innovative inventors developing technologies with socially responsible benefits in the areas of energy efficiency, carbon emissions reduction, environmentally sustainable housing, green foods, and clean water. We focus specifically on developing sustainable and socially responsible technologies for the U.S. and international markets.

⁶ 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.

Our services are provided through a nine-step "Evaluation to Market" process, used to identify and develop scalable technology opportunities that will have market potential with the application of strong commercialization support. The Evaluation to Market process consists of the application of our capital and management expertise through our provision of the following services:

1. **Idea Generation:** identifying goods and services that fit our corporate socially responsible and sustainable objectives.
2. **Idea Screening:** working directly with Inventors, Developers and Entrepreneurs to identify products and services for commercialization.

3. **Concept Development and Testing:** working directly with Inventors, Developers and Entrepreneurs to build prototypes and proof of concept for commercialization.
4. **Market Strategy Development:** there are lots of great ideas, but not all pass the market strategy development. The market analysis helps us determine if a product has market potential and also meets our corporate objectives.
5. **Business Analysis:** During this process we identify markets, competition, cost analysis, manufacturing options, logistics and distribution channels.
6. **Technology Licensing:** using our attorneys to protect IP with patents and trademarks as well as licensing agreements.
7. **Product Development:** engineering design, manufacturing prior to market introduction.
8. **Test Marketing/Promotion:** using market analytics to test market and solidify our market projections.
9. **Commercialization:** introducing products to market and realizing revenue.

Description of Business Operations

Following the anticipated merger with WRA Holdings, Inc., the Company's business operations will encompass large-scale infrastructure development, environmental redevelopment, and integrated logistics projects focused primarily on Costa Rica's national transformation initiatives.

Core Business Activities

The Company, through WRA Holdings' operating business, will engage in the planning, development, and operation of major infrastructure projects under public-private partnership arrangements. The business model centers on comprehensive redevelopment initiatives that integrate transportation, energy, environmental, and urban systems to create economically sustainable and environmentally responsible infrastructure solutions.

Primary Project Focus: Limón Caribbean Gateway Redevelopment

The Company's flagship initiative involves the comprehensive redevelopment of Limón, Costa Rica as a Caribbean Gateway, positioning the coastal city as a major regional economic hub. This master plan encompasses:

Transportation and Logistics Infrastructure:

- Development and operation of a unified rail-port-air logistics network connecting Costa Rica's northern and Caribbean regions
- Modernization of Limón port facilities with advanced cargo handling systems, cleaner maritime technologies, and expanded cruise operations
- A 50% participation interest in the Pacífico Railway Line as part of Costa Rica's broader \$3.8-\$5 billion national rail program
- Relocation and expansion of Limón's international airport as a regional aviation hub capable of handling larger commercial aircraft and international passenger traffic
- Direct integration of the new airport with national railway and port facilities to create seamless multimodal connectivity

Energy and Environmental Systems:

- Waste-to-energy facilities, including a facility in Abangares, converting municipal and industrial waste into renewable energy
- Water purification and clean-water infrastructure programs
- Coastal restoration and ecological buffer zones to preserve coastal ecosystems
- Renewable energy initiatives integrated throughout the development projects
- Green corridors and public parks woven throughout urban design

Urban Redevelopment and Mixed-Use Development:

- Reimagination of Limón's urban core as a vibrant coastal destination built on sustainability and cultural heritage
- Pedestrian waterfront boardwalk and boutique marina village
- Redevelopment of historic main street blending modern design with Caribbean character
- Resort-style residential accommodations and new hospitality projects
- Mixed-use developments designed to attract residents and businesses to the historic core
- Restored civic plaza and landmark church serving as community gathering spaces

Healthcare and Community Infrastructure:

- Regional medical infrastructure development
- Workforce training and job creation programs in logistics, renewable energy, and tourism sectors
- Cultural attractions and community facilities

Economic Scale and Financial Projections

The initial development phase encompasses two major projects representing approximately \$800 million in planned infrastructure investment. These projects are estimated to generate \$3 billion in projected gross revenues during the first five years of operation. The overall Limón redevelopment and associated national infrastructure program represents a broader \$3.8-\$5 billion investment framework designed to modernize Costa Rica's connectivity, strengthen trade efficiency, and generate sustainable economic growth.

Business Strategy

The Company's strategy focuses on creating integrated infrastructure ecosystems that simultaneously address transportation modernization, environmental sustainability, economic development, and community enhancement. By linking rail, port, and air facilities into a unified logistics network, the Company aims to position Costa Rica as a competitive participant in global trade while expanding tourism capacity and attracting sustained foreign investment. The business model emphasizes long-term value creation through public-private partnerships that balance commercial viability with national development objectives and environmental stewardship.

Operational Structure

As a multinational infrastructure development company, WRA Holdings operates through project-based initiatives that require collaboration between public and private sectors, coordination with national and regional governments, and integration of multiple infrastructure disciplines including transportation engineering, environmental systems, urban planning, and sustainable energy development.

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

Current Structure (Pre-Merger):

Eco Innovation Group, Inc. is a Nevada corporation with no parent company. The Company currently has no active subsidiaries or affiliated companies that are material to its operations.

Post-Merger Structure:

Upon completion of the proposed share-exchange merger with WRA Holdings, Inc., WRA's operating business will merge into the Company. Following the transaction, the Company expects to own and control WRA's infrastructure development operations and related project entities.

WRA Holdings, Inc. is described as a multinational infrastructure development company that operates through project-based entities for its Costa Rican infrastructure initiatives. The specific legal structure of WRA's project subsidiaries and special purpose entities established for individual infrastructure developments (including the Abangares waste-to-energy facility and the Pacifico Railway Line participation interest) will be detailed in definitive merger documentation and disclosed in subsequent filings once the transaction structure is finalized.

C. Describe the issuers' principal products or services.

The Company's shares are quoted on the OTC Markets OTCID tier, under the symbol ECOX. Our executive offices are located at 520 South Grand Avenue, Suite 320, Los Angeles, CA 90071.

We maintain an internet website, and our internet address is <https://www.ecoig.com>. The information on our website is not incorporated by reference in this Annual Report or in any other filings we make with the Securities and Exchange Commission ("SEC").

Current Business Operations

The Company currently provides strategic advisory and compliance services tailored to micro-cap and small-cap public companies and private enterprises preparing to enter the public markets. ECOX bridges the gap between under-resourced issuers and capital markets access by structuring and supporting share-exchange mergers, public offerings, and other transactions that create pathways for growth and shareholder value.

Anticipated Business Following Proposed Merger

On November 7, 2025, the Company executed a non-binding Letter of Intent with WRA Holdings, Inc. ("WRA") to pursue a share-exchange merger under which WRA's operating business will merge into ECOX. Upon completion of the proposed transaction, the Company's business operations will transform to encompass large-scale infrastructure development, environmental redevelopment, and integrated logistics projects focused primarily on Costa Rica's national transformation initiatives.

Following the merger, the Company's principal business activities will include:

Infrastructure Development and Operations. Through WRA's operating business, the Company will engage in the planning, development, and operation of major infrastructure projects under public-private partnership arrangements. The business model centers on comprehensive redevelopment initiatives that integrate transportation, energy, environmental, and urban systems.

Transportation and Logistics Systems. The Company will develop and operate unified rail-port-air logistics networks, including a 50% participation interest in the Pacifico Railway Line, modernization of port facilities with advanced cargo handling systems, and development of a relocated and expanded international airport in Limón, Costa Rica, designed as a regional aviation hub with direct integration to national railway and port facilities.

Energy and Environmental Infrastructure. The Company will develop and operate waste-to-energy facilities, including a facility in Abangares, Costa Rica, that converts municipal and industrial waste into renewable energy. Additional environmental initiatives include water purification infrastructure, coastal restoration programs, renewable energy systems, and ecological buffer zones.

Urban Redevelopment and Mixed-Use Projects. The Company will develop mixed-use real estate projects, resort-style residential accommodations, hospitality facilities, and urban core revitalization initiatives designed to create economically sustainable communities while preserving cultural heritage.

Healthcare and Community Infrastructure. The Company will develop regional medical infrastructure and workforce training programs in logistics, renewable energy, and tourism sectors.

The flagship initiative involves comprehensive redevelopment of Limón, Costa Rica as a Caribbean Gateway regional economic hub. The initial development phase encompasses two major projects representing approximately \$800 million in planned infrastructure investment with an estimated \$3 billion in projected gross revenues during the first five years of operation. These projects form integral components of Costa Rica's broader \$3.8-\$5 billion national rail and environmental redevelopment program.

The proposed transaction remains subject to negotiation and execution of definitive merger documentation, satisfaction of customary closing conditions, and receipt of all required regulatory approvals. The Company expects that completion of the merger will result in a name change and ticker symbol change.

Regulatory Status

We are an "emerging growth company," as defined in Section 2(a) of the Securities Act, as modified by the Jumpstart Our Business Startups Act of 2012 (the "JOBS Act"). As such, we are eligible to take advantage of certain exemptions from various reporting requirements that are applicable to other public companies that are not "emerging growth companies" including, but not limited to, not being required to comply with the auditor attestation requirements of Section 404 of the Sarbanes-Oxley Act of 2002, or the Sarbanes-Oxley Act, reduced disclosure obligations regarding executive compensation in our periodic reports and proxy statements, and exemptions from the requirements of holding a non-binding advisory vote on executive compensation and stockholder approval of any golden parachute payments not previously approved. If some investors find our securities less attractive as a result, there may be a less active trading market for our securities and the prices of our securities may be more volatile.

In addition, Section 107 of the JOBS Act also provides that an "emerging growth company" can take advantage of the extended transition period provided in Section 7(a)(2)(B) of the Securities Act for complying with new or revised accounting standards. In other words, an "emerging growth company" can delay the adoption of certain accounting standards until those standards would otherwise apply to private companies. We intend to take advantage of the benefits of this extended transition period. We will remain an emerging growth company until the earlier of (1) the last day of the fiscal year (a) following the fifth anniversary of the completion of this offering, (b) in which we have total annual gross revenue of at least \$1.07 billion, or (c) in which we are deemed to be a large accelerated filer, which means the market value of our ordinary shares that is held by non-affiliates exceeds \$700 million as of the prior June 30, and (2) the date on which we have issued more than \$1.0 billion in non-convertible

debt securities during the prior three-year period. References herein to "emerging growth company" will have the meaning associated with it in the JOBS Act.

Additionally, we are a "smaller reporting company" as defined in Item 10(f)(1) of Regulation S-K. Smaller reporting companies may take advantage of certain reduced disclosure obligations, including, among other things, providing only two years of audited financial statements, and, if their revenues are less than \$100 million, not providing an independent registered public accounting firm attestation on internal control over financial reporting. We will remain a smaller reporting company until the last day of the fiscal year in which (1) the market value of our ordinary shares held by non-affiliates exceeds \$250 million as of the end of the second fiscal quarter of that year or (2) our annual revenues exceeded \$100 million during such completed fiscal year and the market value of our ordinary shares held by non-affiliates exceeds \$700 million as of the end of the second fiscal quarter of that year.

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.

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

The issuer does not lease or own any assets, properties or facilities as of the period ended September 30, 2025.

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)
<u>Julia Otey</u>	<u>Former CEO, Director</u>	<u>Van Nuys, CA</u>	<u>35,000,000</u>	<u>COMMON</u>	<u>0.10%</u>

Richard Hawkins	CEO, Director	Scottsdale, AZ	30,000,000	Preferred A	100%
-----------------	---------------	----------------	------------	-------------	------

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.

N/A

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: Alan T. Hawkins
Firm: Independent Law PLLC
Address 1: 2106 NW 4th Pl.
Address 2: Gainesville, FL 32603
Phone: +1 (352) 353-4048
Email: ahawkins@independent.law

Accountant or Auditor

Name: N/A
Firm: N/A
Address 1: N/A
Address 2: N/A
Phone: N/A
Email: N/A

Investor Relations

Name: N/A
Firm: N/A
Address 1: N/A
Address 2: N/A
Phone: N/A
Email: N/A

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: Richard Hawkins
Firm: -
Nature of Services:

Address 1:

Address 2:

9) Disclosure & Financial Information

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

Name: Richard Hawkins
Title: CEO
Relationship to Issuer: Officer

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: Richard Hawkins
Title: CFO
Relationship to Issuer: Officer

Describe the qualifications of the person or persons who prepared the financial statements:⁶ Over 25 years of corporate finance and accounting experience in the film, television, and public relations sectors.

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

Financial Statement Requirements:

- 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:

⁷ 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.

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, Richard Hawkins, certify that:

1. I have reviewed this Disclosure Statement for Eco Innovation Group, Inc;
2. Based on my knowledge, this disclosure statement does not contain any untrue statement of 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.

November 11, 2025

/s/ Richard Hawkins

Principal Financial Officer:

I, Richard Hawkins certify that:

1. I have reviewed this Disclosure Statement for Eco Innovation Group, 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.

November 11, 2025

/s/ Richard Hawkins

ECO INNOVATION GROUP, INC.

CONSOLIDATED BALANCE SHEETS

	September 30, 2025	December 31, 2024
Assets		
Current Assets		
Cash and cash equivalents	\$ 7,963	\$ 7,963
Accounts receivable	105,122	105,122
Prepaid expenses	222,758	222,758
Total Current Assets	335,842	335,842
Other Assets		
Furniture and Equipment	18,888	18,888
Goodwill	96,009	96,009
Investment	12,580	12,580
Deposits and other assets	8,000	8,000
Total Other Assets	135,477	135,477
Total Assets	\$ 471,319	\$ 471,319
Liabilities and Stockholders' Equity (Deficit)		
Current Liabilities		
Accounts Payable and accrued expenses	558,696	538,771
Accounts Payable related party	439,949	431,799
Bank Overdraft	137	137
Convertible Notes Payable, net	314,275	314,275
Notes Payable	73,377	73,377
Warrant Liability	3,600	3,600
Share Payable Liability		1,953,208
Derivative liabilities	389,896	424,148
Convertible Notes Payable Related party	91,616	234,697
Total Current Liabilities	1,871,545	3,973,965
Total Liabilities	1,871,545	3,973,965
Stockholders' Equity (Deficit)		
Preferred stock, series A, par value \$0.001, authorized 30,000,000 shares, issued and outstanding 30,000,000 shares at September 30, 2025 and December 31, 2024	30,000	30,000
Preferred stock, series C, par value \$0.001, authorized 1,000,000 shares, issued and outstanding 25,392 and 53,750 shares at September 30, 2025 and December 31, 2024, respectively	25	54
Common stock, par value \$0.0001, authorized 5,000,000,000 and 2,000,000,000 shares, issued and outstanding 4,368,608,353 and 2,937,798,828 shares at September 30, 2025 and December 31, 2024, respectively	436,863	293,782
Common shares to be issued, 1,000,000 as of September 30, 2025 and December 31, 2024, respectively	42,708	100
Additional paid-in capital	10,659,238	10,713,616
Other comprehensive income	-	-
Accumulated deficit	(12,602,404)	(14,561,805)
Total Stockholders' Equity (Deficit) Attributable to Eco Innovation Group stock	(1,421,786)	(3,524,206)
Noncontrolling interest	21,561	21,561
Total stockholder's Equity (Deficit)	(1,400,225)	(3,502,645)
TOTAL LIABILITIES and Stockholders' Equity (Deficit)	\$ 471,319	\$ 471,319

See the accompanying notes to these unaudited consolidated financial statement

Eco Innovation Group, Inc.

Statement of Operations

	For the Three Month Ended		For the Nine Month Ended	
	September 30		September 30	
	2025	2024	2025	2024
Revenue	\$ -	\$ -	\$ -	\$ -
Cost of Revenue	-	-	-	-
Gross Profit	\$ -	\$ -	\$ -	\$ -
Operating Expenses				
General and Administrative		-	7,500	-
Total Operating Expense		-	7,500	-
Operating Loss		-	(7,500)	-
Other Income(Expenses)				
Derivative gain (loss)	-	-	34,252	(220,221)
Interest expense		(11,977)	(20,558)	(22,238)
Cancellation of Debt Income	1,953,208	-	1,953,208	-
Total Other Income (Loss)	1,953,208	(11,977)	13,694	(242,459)
Net loss	1,953,208	\$ (11,977)	\$ 6,194	\$ (242,459)
Net (income) loss attributable to noncontrolling interest			-	
Net loss attributable to Eco Innovation Group	\$ 1,953,208	\$ (11,977)	\$ 6,194	\$ (242,459)
Currency translation gain (loss)	-		-	
Comprehensive Loss	\$ 1,953,208	\$ (11,977)	\$ 6,194	\$ (242,459)
Basic Loss per Common Share	(0.00)	(0.00)	0.00	(0.00)
Diluted Loss per Common Share	\$ (0.00)	\$ (0.00)	\$ 0.00	\$ (0.00)
Weighted Average Common Shares Outstanding Basic	2,765,767,340	2,216,834,355	3,483,013,916	2,216,834,355
Weighted Average Common Shares Outstanding Diluted	2,765,767,340	2,765,767,340	3,483,013,916	2,216,834,355

Eco Innovation Group, Inc.
Consolidated Statements of Stockholders' Equity
For the Nine Months Ended September 30, 2025, and 2024
(Unaudited)

	Preferred Stock, Class A		Preferred Stock, Class C		Common Stock		Additional Paid in Capital	Common Stock to be Issued		Other Comprehensive Income	Non- Controlling Interest	Accumulated Deficit	Total
	Shares	Amount	Shares	Amount	Shares	Amount	Amount	Shares	Amount	Amount	Amount	Amount	Amount
Balance, December 31, 2024	30,000,000	\$ 30,000	53,750	\$ 54	2,937,798,828	\$ 293,782	\$ 10,713,616	1,000,000	\$ 100	\$ -	\$ 21,561	\$ (14,561,805)	\$ (3,502,646)
Common Stock Issued for Cash Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-
Common Stock Issued for Conversion of Notes Payable	-	-	(28,359)	(28)	1,430,809,525	143,081	(42,596)	-	-	-	-	-	100,473
Share Reconciliation	-	-	-	-	117,826,528	11,783	(11,783)	-	-	-	-	-	-
Net Loss	-	-	-	-	-	-	-	-	-	-	-	1,959,401	1,959,401
Balance, September 30, 2025	30,000,000	\$ 30,000	25,392	\$ 25	4,486,434,881	\$ 448,646	\$ 10,659,238	1,000,000	\$ 100	\$ -	\$ 21,561	\$ (12,602,404)	\$ (1,442,788)

	Preferred Stock, Class A		Preferred Stock, Class C		Common Stock		Additional Paid in Capital	Common Stock to be Issued		Other Comprehensive Income	Non- Controlling Interest	Accumulated Deficit	Total
	Shares	Amount	Shares	Amount	Shares	Amount	Amount	Shares	Amount	Amount	Amount	Amount	Amount
Balance, December 31, 2023	30,000,000	\$ 30,000	53,750	\$ 54	2,213,242,371	\$ 221,327	\$ 10,713,616	1,000,000	\$ 100	\$ -	\$ 21,561	\$ (14,550,810)	\$ (3,564,106)
Common Stock Issued for Cash Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-
Common Stock Issued for Conversion of Notes Payable	-	-	-	-	724,556,457	72,456	-	-	-	-	-	-	72,456
Net Loss	-	-	-	-	-	-	-	-	-	-	-	(242,459)	(242,459)
Balance, September 30, 2024	30,000,000	\$ 30,000	53,750	\$ 54	2,937,798,828	\$ 293,782	\$ 10,713,616	1,000,000	\$ 100	\$ -	\$ 21,561	\$ (14,793,269)	\$ (3,734,108)

**ECO INNOVATION GROUP, INC. CONSOLIDATED
STATEMENTS OF CASHFLOWS**

(Unaudited)

	For the Nine months ended June 30,	
	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES:		
Net loss	\$ 1,959,401	\$ (242,459)
Adjustments to reconcile net loss to net cash used by operating activities:		
Derivative (gain) loss	(34,252)	220,221
Cancellation of Debt Income	(1,953,208)	
Changes in operating assets and liabilities		
Increase in accounts payable and accrued expenses	19,925	12,492
Increase in accounts payable related party	8,133	9,746
Net cash used by operating activities	-	-
CASH FLOWS FROM INVESTING ACTIVITIES:		
Net cash provided by investing activities	-	-
CASH FLOWS FROM FINANCING ACTIVITIES:		
Additional paid in capital	0	-
Proceeds from sale of common stock	144,081	21,911
Repayment of convertible notes payable, related party	(144,081)	(21,911)
Net cash provided by financing activities	0	-
Effect of foreign exchange on cash	-	-
Change in cash	0	-
Cash, beginning of year	7,963	7,963
Cash, end of year	\$ 7,963	\$ 7,963
Supplemental Cash Flow information		
Cash paid for interest	\$ -	\$ -
Cash paid for income taxes	\$ -	\$ -
Non-Cash transactions		
Common stock issued for investment	\$ -	\$ -
Common stock issued for Conversion of notes payable	\$ -	\$ 21,911
Common stock issued for receivables	\$ -	\$ -
Common stock issued for prepaid expenses	\$ -	\$ -
Common stock issued for settlement of liabilities	\$ -	\$ -
Common stock issued for financing costs	\$ -	\$ -
Common stock to be issued for business	\$ -	\$ -
Cashless exercise of warrants	\$ -	\$ -
Convertible note issued for settlement of AP	\$ -	\$ -
Common stock issued for Conversion of Series C Preferred stock	\$ -	\$ -
Discount issued on convertible debt	\$ -	\$ -
Contribution from related party	\$ -	\$ -
Forgiveness of related party loan	\$ -	\$ -
Settlement of derivative liability upon conversion of notes payable	\$ -	\$ -
Extinguishment of liabilities upon debt modification	\$ -	\$ -

See the accompanying notes to these unaudited consolidated financial statements

ECO INNOVATION GROUP, INC
NOTES TO UNAUDITED FINANCIAL STATEMENTS

For the Nine Month Ended September 30, 2025

NOTE 1. NATURE OF OPERATIONS

Eco Innovation Group, Inc. (the “Company,” “we,” “our,” or “Eco Innovation Group”), was incorporated in the State of Nevada on March 5, 2001, under the name of Dig-It Underground, Inc. and operated as an underground cable contractor. On September 29, 2008, the Company acquired a partial interest in the high-end beauty salon business of Haydin Group Enterprises of Texas and discontinued its cable installation business. On September 1, 2011, the Company acquired a partial interest in the art licensing and sales business of Get Down Art, LLC, a Nevada limited liability company. On August 30, 2012, the Company acquired the remaining outstanding interests of Haydin Group Enterprises through a share exchange agreement. Concurrently, the Company discontinued its business with Get Down Art, LLC and resolved to unwind that acquisition. On January 5, 2016, the Company entered the natural healing and chiropractic business in Texas by acquiring Expressions Property Limited, LP, a Texas limited partnership, and Expressions Chiropractic and Rehab Center, PA, a Texas professional association, pursuant to share exchange agreements. Effective September 30, 2018, the Company terminated its beauty salon business and natural healing and chiropractic business by terminating and unwinding the shares exchange agreements entered into on August 30, 2012, with Haydin Group Enterprises and January 5, 2016 with Expressions Property Limited and Expressions Chiropractic and Rehab Center. At the same time, the Company began a business line focusing on the development of an affordable fire, hurricane and earthquake resilient steel building framing system. On August 19, 2019, the Company incorporated Steel Hemp Homes Inc. in the state of California as a wholly owned subsidiary to run the steel building frame business as a separate division. On July 1, 2018, the Company approved a reverse split of its common stock in a ratio of 1:1,000; a change of the Company’s corporate name to Eco Innovation Group, Inc.; and the change of the Company’s trading symbol to ECOX. The reverse split of the Company’s common stock was effective August 29, 2018.

On February 28, 2020, our current CEO and controlling Stockholder, Julia Otey-Raudes, took over management and control of the company, initiating a new business plan and winding down the previous business. In the related change of control transaction, Ms. Otey acquired 30,000,000 shares of super-voting Preferred Series A stock on February 28, 2020, which represent all of the authorized and outstanding Series A Preferred Stock and a voting interest of approximately 94% of the Company’s outstanding voting stock.

Under its business plan implemented in February 2020, the Company is an innovation incubator platform devoted to globally important paradigm shifts in technology, sustainable and carbon negative products development and practical deployment worldwide.

On February 20, 2020, the Company increased its authorized common shares to 500,000,000 with a par value of \$0.001, on December 21, 2021, the Company increased its authorized common shares to 1,000,000,000 with a par value of \$0.001, and on April 1, 2022, the Company increased its authorized common shares to 2,000,000,000 with a par value of \$0.0001. On June 8, 2022, the Company increased its authorized common stock from 2,000,000,000 shares at \$0.0001 par value per share to 5,000,000,000 shares at \$0.0001 par value per share, effective June 9, 2022. On September 22, 2022, the Company increased its authorized common stock from 5,000,000,000 shares at \$0.0001 par value per share to 6,000,000,000 shares at \$0.0001 par value per share, effective September 23, 2022.

The Company has authorized 50,000,000 shares of Preferred Stock, of which 30,000,000 shares have been designated as Series A Convertible Preferred Stock, with 30,000,000 shares issued and outstanding, and 1,000,000 shares have been designated as Series C Convertible Preferred Stock, with 205,000 shares issued and outstanding as of September 30, 2022. Holders of Series A Convertible Preferred Stock hold rights to vote on all matter requiring a shareholder vote at 100 common shares vote equivalent for each share of Series A Convertible Preferred Stock held. As of the date of this filing, our CEO, CFO, board chair and sole director, Julia Otey-Raudes, is the sole holder of the 30,000,000 Series A Convertible Preferred Stock outstanding.

On October 4, 2021, Eco Innovation Group, Inc. (the "Company") entered into an asset purchase agreement (the "Asset Purchase Agreement") with Spruce Construction, Inc., an Alberta Business Corporation ("Spruce Construction") and Timothy Boetzkes ("Boetzkes"), a resident of the Province of Alberta, Canada and the sole shareholder of Spruce Construction, pursuant to which, the Company, Boetzkes and Spruce Construction agreed to effect an asset purchase agreement for existing construction equipment and form a new Canadian engineering and construction company in Canada, Spruce engineering & Construction Inc. The Company will own 85% of the voting interests of Spruce Engineering & Construction Inc., with Boetzkes owning 10% and Patrick Laurie 5%. See Note 6 – Acquisition for more information.

On January 4, 2022, the Company formed a subsidiary, ECOX Spruce Construction, Inc., a California corporation ("ECOX Spruce Construction"), for the purpose of starting a green construction division. On January 25, 2022, Eco Innovation Group, Inc. (the "Company"), through its California subsidiary ECOX Spruce Construction, entered into a staffing and administrative services agreement (the "Construction Services Agreement") with Blueprint Construction, a licensed California general contractor ("Blueprint Construction") and Edgar E. Aguilar ("Aguilar"), a resident of California and the principal of Blueprint Construction, pursuant to which, Blueprint Construction, Aguilar and ECOX Spruce Construction agreed that ECOX Spruce Construction will oversee the operation of Blueprint's construction business in California. Under the Company's existing LOI with Aguilar, Blueprint Construction will own 20% of the equity interests of ECOX Spruce Construction Inc., and the Company will own 80%.

Under the Construction Services Agreement, the Company agreed to manage all of Blueprint Construction's contracting business on behalf of Blueprint Construction, for a renewable term of one year. Through ECOX Spruce Construction, the Company will provide all necessary corporate administration, shared services, compliance needs, construction staffing placement, general business infrastructure and support necessary for Blueprint's performance under its general contracting and subcontracting projects as Blueprint's exclusive provider of such services. Blueprint's current active projects consist of a subcontracting agreement to renovate U.S. military base facilities, with a job value of \$136,000. The Construction Services Agreement provides that ECOX Spruce Construction will receive a management fee equal to twenty percent (20%) of all collected cash revenues from Blueprint's business.

Under its business plan implemented in February 2020, the Company is an innovation incubator platform devoted to globally important paradigm shifts in technology, sustainable and carbon negative products development and practical deployment worldwide. The Company seeks to license and develop innovative technologies in the sustainable and renewable energy field.

Accounting policies and procedures are listed below. The Company has adopted a December 31 year-end.

Basis of Presentation

The Company has prepared the financial statements in accordance with accounting principles generally accepted in the United States of America (GAAP). The results for the interim period are not necessarily indicative of the results to be expected for the year.

Use of Estimates

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

Cash and Cash Equivalents

The Company considers all highly liquid investments with original maturities of three months or less as cash equivalents. As of September 30, 2025, and December 31, 2024, the Company had no cash or cash equivalent balances in excess of federally insured amounts. The Company's policy is to invest excess funds in only well capitalized financial institutions.

Earnings per share

Basic Earnings Per Share (EPS) is computed by dividing income available to common stockholders by the weighted-average number of common shares outstanding for the period. Diluted EPS includes the potential dilution that could occur if options or other contracts to issue common stock were exercised or converted under outstanding convertible debt and outstanding common stock warrants.

Long-Lived Assets

The Company's long-lived assets, including intangibles, are reviewed for impairment whenever events or changes in circumstances indicate that the historical cost carrying value of an asset may no longer be appropriate. The Company assesses recoverability of the asset by comparing the undiscounted future net cash flow expected to result from the asset to its carrying value. If the carrying value exceeds the undiscounted future net cash flows of the asset, an impairment loss is measured and recognized. An impairment loss is measured as the difference between the netbook value and the fair value of the long-lived asset. During the period ended September 30, 2025, and December 31, 2024, the Company evaluated long lived assets for impairment determined no impairment was necessary.

Derivative Financial Instruments

The Company does not use derivative instruments to hedge exposures to cash flow, market or foreign currency risks. The Company evaluates its financial instruments to determine if such instruments are derivatives or contain features that qualify as embedded derivatives. 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. The Company used a Black Scholes valuation model to value the derivative instruments at inception and on subsequent valuation dates. 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.

Fair Value Measurements

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. ASC Topic 820 establishes a three-tier fair value hierarchy which prioritizes the inputs used in measuring fair value. The hierarchy gives the highest priority to unadjusted quoted price in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). These tiers include:

Level 1, defined as observable inputs such as quoted prices for identical instruments in active markets.

Level 2, defined as inputs other than quoted prices in active markets that are either directly or indirectly observable such as quoted prices for similar instruments in active markets or quoted prices for identical or similar instruments in markets that are not active; and

Level 3, defined as unobservable inputs in which little or no market data exists, therefore requiring an entity to develop its own assumptions, such as valuations derived from valuation techniques in which one or more significant inputs or significant value drivers are unobservable.

The estimated fair values for financial instruments are determined at discrete points in time based on relevant market information. These estimates involve uncertainties and cannot be determined with precision. We measure our investment in marketable securities at fair value on a recurring basis. The Company's trading securities are valued using inputs observable in active markets and are therefore classified as Level 1 within the fair value hierarchy. Investments and derivative liabilities are valued on a recurring basis.

	30-September-25			
	Level 1	Level 2	Level 3	Total
Assets				
Investments	\$0	\$0	\$0	\$0
Liabilities				
Derivative liabilities	-	-	389,896	389,896

31-Dec-24

	Level 1	Level 2	Level 3	Total
Assets				
Investments	\$0	\$0	\$0	\$0
Liabilities				
Derivative liabilities	-	-	424,951	424,951

Stock- Based Compensation

Stock-based compensation is computed in accordance with Financial Accounting Standards Board (“FASB”) Accounting Standards Codification (“ASC”) 718. FASB ASC 718 requires all share-based payments to employees and non- employees be recognized as compensation expense in the consolidated financial statements based on their fair values. The expense is recognized over the period during which an employee is required to provide services in exchange for the award, known as the requisite service period (usually the vesting period). As of June 30, 2025, the Company has not adopted a Stock Option Plan and has not issued any options.

Property, Plant and Equipment

Fixed assets are carried at cost. Depreciation is computed using the straight-line method of depreciation over the assets’ estimated useful lives. Maintenance and repairs are charged to expense as incurred; major renewals and improvements are capitalized. When items of fixed assets are sold or retired, the related cost and accumulated depreciation are removed from the accounts and any gain or loss is included in income.

Income Taxes

The provision for income taxes is the total of the current taxes payable and the net of the change in the deferred income taxes. Provision is made for the deferred income taxes where differences exist between the period in which transactions affect current taxable income and the period in which they enter into the determination of net income in the financial statements

Revenue Recognition

Effective January 1, 2018, the Company recognizes revenue in accordance with Accounting Standards Codification 2014- 09, Revenue from Contracts with Customers (Topic 606), which supersedes the revenue recognition requirements in Topic 605, Revenue Recognition, and most industry-specific revenue recognition guidance throughout the Industry Topics of the Accounting Standards Codification. The updated guidance states that an entity should recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. The guidance also provides for additional disclosures with respect to revenues and cash flows arising from contracts with customers. The standard will be effective for the first interim period within annual reporting periods beginning after December 15, 2017, and the Company adopted the standard using the modified retrospective approach effective January 1, 2018. Under the new revenue standards, the Company recognizes revenues when its customer obtains control of promised goods or services, in an amount that reflects the consideration which it expects to receive in exchange for those goods. The Company recognizes revenues following the five-step model prescribed under ASU No. 2014-09: (i) identify contract(s) with a customer; (ii) identify the performance obligations in the contract; (iii) determine the transaction price; (iv) allocate the transaction price to the performance obligations in the contract; and (v) recognize revenues when (or as) we satisfy the performance obligation. The Company recognized revenue from the sale of services at the time in which the services are delivered pursuant to the contract. The Company had \$0 in revenues during the six months ended June 30, 2025, and \$0 in revenues during the Six months ended June 30, 2024.

Other Comprehensive Income (Loss)

Other comprehensive income (loss) includes foreign currency translation gains and losses. The cumulative amount of translation gains and losses are reflected as a separate component of stockholders’ equity (deficit) in the consolidated balance sheets, as accumulated other comprehensive income.

Reclassification

Certain reclassifications have been made to the prior year financial statements to conform to the current year presentation primarily the change to the Company’s par value being reflected retroactively and to reclassify related party convertible debt.

NOTE 2. GOING CONCERN AND MANAGEMENT'S LIQUIDITY PLANS

The accompanying consolidated financial statements have been prepared on a going concern basis, which contemplates the realization of assets and the satisfaction of liabilities in the normal course of business. As shown in the accompanying consolidated financial statements, the Company had net Gain/(losses) of \$(1,966,208) and \$242,459 during the quarter-3 ended September 30, 2025, and the year ended December 31, 2024, respectively, and an accumulated deficit of \$14,555,611 and \$14,561,805 at March 31, 2025, and December 31, 2024, respectively. 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. Management's plans are to obtain additional financing in the debt and equity markets while it develops its business model. The Company's existence is dependent upon management's ability to develop profitable operations and to obtain additional funding sources. There can be no assurance that the Company's financing efforts will result in profitable operations or the resolution of the Company's liquidity problems. The accompanying statements do not include any adjustments that might result should the Company be unable to continue as a going concern.

NOTE 3. RECENTLY ISSUED ACCOUNTING STANDARDS

Management does not believe that any recently issued but not yet adopted accounting will have a material effect on the Company's results of operation or on the reported amount of its assets and liabilities upon adoption. In August 2020, the FASB issued ASU 2020-06, Debt - Debt with Conversion and Other Options (Subtopic 470-20) and Derivatives and Hedging - Contracts in Entity's Own Equity (Subtopic 815-40): Accounting for Convertible Instruments and Contracts in an Entity's Own Equity. ASU 2020-06 reduces the number of accounting models for convertible debt instruments and convertible preferred stock, which results in fewer embedded conversion features being separately recognized from the host contract as compared with current GAAP. Additionally, ASU 2020-06 affects the diluted earnings per share calculation for instruments that may be settled in cash or shares and for convertible instruments and requires enhanced disclosures about the terms of convertible instruments and contracts in an entity's own equity. ASU 2020-06 allows entities to use a modified or full retrospective transition method and is effective for smaller reporting companies for fiscal years beginning after December 15, 2023, including interim periods within those fiscal years, with early adoption permitted. The Company is evaluating the impact that this ASU may have on its consolidated financial statements.

NOTE 4. STOCKHOLDERS' EQUITY (DEFICIT) Preferred Stock

The Company has authorized 50,000,000 shares of Preferred Stock, of which 30,000,000 shares have been designated as Series A Convertible Preferred Stock, with 30,000,000 shares issued and outstanding as of September 30, 2025 and December 30, 2024, and 1,000,000 shares have been designated as Series C Convertible Preferred Stock, with 25,392 and 53,750 shares issued and outstanding as of September 30, 2025 and December 30, 2024, respectively.

Holders of Series A Convertible Preferred Stock hold rights to vote on all matter requiring a shareholder vote at 100 common shares vote equivalent for each share of Series A Convertible Preferred Stock held. As of the date of this filing, our CEO, CFO, board chair and sole director, Julia Otey-Raudes, is the sole holder of the 30,000,000 Series A Convertible Preferred Stock outstanding. The Series C Convertible Preferred Stock, with 1,000,000 shares authorized and 99,500 and 99,500 issued and outstanding at March 31, 2024 and December 31, 2023, respectively, has no voting rights, has a Stated Value of \$1.00 per share, and with a par value of \$0.001 per share, is redeemable after issuance by the Company at various increased prices at time intervals up to the 6-month anniversary of issuance and is mandatorily fully redeemable on the 12-month anniversary of issuance. The Series C Preferred Stock is convertible by the holder into our common shares, commencing on the 6-month anniversary of issuance at a 37% discount to the public market price. On July 15, 2021, the Company designated 1,000,000 shares of Series C Convertible Preferred Stock. The Series C Convertible Preferred Stock ranks senior to the common stock with respect to dividends and right of liquidation and has no voting rights. The Series C Convertible Preferred Stock has a 10% cumulative annual dividend. Upon the occurrence and during the continuation of any Event of Default. In the event of default, the dividend rate increases to 22%. The Company may not, with consent of a majority of the holders of Series C Convertible Preferred Stock, alter or changes the rights of the Series C Convertible Preferred Stock, amend the articles of incorporation, create any other class of stock ranking senior to the Series C Convertible Preferred Stock, increase the authorized shares of Series C Convertible Preferred Stock, or liquidate or dissolve the Company. Beginning 180 days from issuance, the Series C Convertible Preferred Stock may be converted into common stock at a price based on 63% of the average of the two lowest trading prices during the 15 days prior to conversion. The Company may redeem the Series C Convertible Preferred Stock during the first 180 days from issuance, subject to early redemption penalties

of up to 35%. The Series C Convertible Preferred Stock must be redeemed by the Company 12 months following issuance if not previously redeemed or converted. Based on the terms of the Series C Convertible Preferred Stock, the Company determined that the preferred stock is mandatorily redeemable and will be accounted for as a liability under ASC 480. During the year ended December 31, 2022, the Company entered into purchase agreements for the sale of 205,000 shares of Series C Convertible Preferred Stock with Geneva Roth Remark Holdings. As of September 30, 2022, the Company owes \$7,650 in accrued dividends, reflected as interest expense, and the carrying value of the Series C Preferred stock was \$129,164, net of unamortized discount of \$75,836. During the year ended December 31, 2022, \$221,250 of Series C Convertible Preferred Stock and accrued dividends of \$11,063 were converted into 153,892,604 shares of common stock. On November 14, 2022, we filed with the SEC a Notification of Late Filing pursuant to Rule 12b-25 of the Securities Exchange Act of 1934 indicating that we were unable to timely file our Quarterly Report on Form 10-Q for the quarter ended September 30, 2022, which was due on or before November 14, 2022. We indicated at the time that we expected to file this quarterly report no later than November 19, 2022, which is the fifth calendar day filing extension period afforded registrants under Rule 12b-25 of the Securities Exchange Act of 1934. As of November 19, 2022, however, we remained unable to file this quarterly report. As such, from November 19, 2022 until December 22, 2022, the date of filing of this Report, we were in default under the certificate of designations for the Series C Convertible Preferred Stock with respect to its compliance requirements, as a result of our delay in filing this quarterly report with the SEC. On December 5, 2022, the Company received a written notice of default from Geneva Roth Remark Holdings.

Common Stock

The Company has 6,000,000,000 shares of \$0.0001 par value per share common stock authorized.

On September 22, 2022, following approval by the Company's Board of Directors and a majority of the outstanding voting stock of the Company, the Company filed Fifth Amended and Restated Articles of Incorporation with the State of Nevada reflecting an increase in the Company's authorized common stock from 5,000,000,000 shares at \$0.0001 par value per share to 6,000,000,000 shares at \$0.0001 par value per share, effective September 23, 2022.

On January 25, 2023, the Company issued 52,500,889 shares of common stock to Pinnacle Consulting Services Inc in exchange for services. The shares had a value of \$0.0003 per share at issuance.

On January 26, 2023, the Company issued 75,000,000 shares of common stock to Alan T Hawkins in exchange for services. The shares had a value of \$0.0004 per share at issuance.

On January 26, 2023, the Company issued 75,000,000 shares of common stock to Robert L Hymers III in exchange for services. The shares had a value of \$0.0004 per share at issuance.

On February 3, 2023, the Company issued 67,973,684 shares of common stock to Geneva Roth Remark Holdings Inc in exchange for conversion of 12,300 shares of series C preferred stock. The common shares had a value of \$0.0002 per share at issuance.

On March 28, 2023, the Company issued 71,484,615 shares of common stock to Geneva Roth Remark Holdings Inc in exchange for conversion of 8,850 shares of series C preferred stock. The common shares had a value of \$0.0002 per share at issuance.

On April 11, 2023, Robert Hymers converted \$20,000 worth of a convertible promissory note into 100,000,000 common shares, at a conversion rate of \$0.0002 per share. These shares were issued to Pacific Lion LLC.

On June 21, 2023, Robert Hymers converted 30,000 worth of a convertible promissory note into 150,000,000 common shares, at a conversion rate of \$0.0002 per share. These shares were issued to Pinnacle Consulting Services Inc.

On September 27, 2023, the Company issued 355,000,000 shares of common stock to Fast Balance CEDE & Co in exchange for Cash Proceeds. The common shares had a value of \$0.0001 per share at issuance.

On November 16, 2023, the Company issued 100,000,000 shares of common stock to Conventry Enterprises LLC - Jack Bodenstein in exchange for Cash Proceeds. The common shares had a value of \$0.0001 per share at issuance.

On November 16, 2023, the Company issued 100,000,000 shares of common stock to Conventry Enterprises LLC - Jack Bodenstein in exchange for Cash Proceeds. The common shares had a value of \$0.0001 per share at issuance.

On March 24, 2024, the Company issued 219,110,995 shares of common stock to Robert Hymers, President (Pinnacle Consulting Services Inc) at a conversion rate of \$0.0001 per share.

On April 28, 2024, the Company issued 240,802,983 shares of common stock to Robert Hymers, President (Pinnacle Consulting Services Inc) at a conversion rate of \$0.0001 per share.

On May 15, 2024, the Company issued 264,642,479 shares of common stock to Robert Hymers, President (Pinnacle Consulting Services Inc) at a conversion rate of \$0.0001 per share.

During nine months ended September 30, 2025, the company converted series C preferred stock into 1430,809,525 common stock. As of September 30, 2025, 117,826,528 shares are pending reconciliation with TA.

As of September 30, 2025, the Company has 4,486,434,881 of common shares issued and outstanding.

NOTE 5. CONVERTIBLE NOTES

Convertible Notes Payable On March 22, 2021, the Company entered into a convertible promissory note agreement with Claudia Villalta for the issuance of a convertible promissory note with a principal balance of \$30,000. The note carries a 10% interest rate per annum and is convertible at a fixed price of \$0.06 a share into a total of 500,000 common shares. Due to the variable conversion feature on the other notes, this note is tainted with no net share settlement available, the note conversion feature was bifurcated from the note and recorded as a derivative liability. This note was in default as of March 31, 2023. On June 4, 2021, the Company entered into a securities purchase agreement (the "Labrys SPA") with Labrys Fund, LP ("Labrys"), pursuant to which the Company issued a 12% promissory note (the "Labrys Note") with a maturity date of June 3, 2022 (the "Labrys Maturity Date"), in the principal sum of \$1,000,000. Pursuant to the terms of the Labrys Note, the Company agreed to pay to \$225,000 (the "Principal Sum") to Labrys and to pay interest on the principal balance at the rate of 12% per annum. The Labrys Note carries an original issue discount ("OID") of \$22,500. Accordingly, on the Closing Date (as defined in the Labrys SPA), Labrys paid the purchase price of \$202,500 in exchange for the Labrys Note. Labrys may convert the Labrys Note into the Company's common stock (subject to the beneficial ownership limitations of 4.99% in the Labrys Note) at any time at a fixed conversion price equal to \$0.023 per share but can be reset if the Company issues instruments at a lower price. The Company paid \$14,650 of deferred financing costs which are amortized through the maturity date of the note. During the year ended December 31, 2021, the Company made payments of \$77,000, reducing the outstanding note balance to \$148,000. Due to the dilutive issuance clauses on the conversion price, the note conversion feature was bifurcated from the note and recorded as a derivative liability. During the year ended December 31, 2022, \$139,500 of principal and \$27,000 in accrued interest was converted into 54,369,190 shares of common stock. In addition, the Company repaid \$8,500 in principal to settle the note in full. On August 23, 2021, the Company entered into a securities purchase agreement (the "Blue Lake SPA") with Blue Lake Partners, LLC ("Blue Lake"), pursuant to which the Company issued a 12% promissory note (the "Blue Lake Note") with a maturity date of August 23, 2022 (the "Blue Lake Maturity Date"), in the principal sum of \$150,000. Pursuant to the terms of the Blue Lake Note, the Company agreed to pay to \$150,000 (the "Principal Sum") to Blue Lake and to pay interest on the principal balance at the rate of 12% per annum. The Blue Lake Note carries an original issue discount ("OID") of \$15,000. Accordingly, on the Closing Date (as defined in the Blue Lake SPA), Blue Lake retained an additional \$9,450 of legal fees and paid the purchase price of \$125,500 in exchange for the Blue Lake Note. Blue Lake may convert the Blue Lake Note into the Company's common stock (subject to the beneficial ownership limitations of 4.99% in the Blue Lake Note) at any time at a fixed conversion price equal to \$0.02 per share but can be reset if the Company issues instruments at a lower price. Due to the dilutive issuance clauses on the conversion price, the note conversion feature was bifurcated from the note and recorded as a derivative liability. During the year ended December 31, 2022, \$133,456 of principal was converted into 150,580,000 shares of common stock.

The Company may prepay the Blue Lake Note at any time prior to the date that an Event of Default (as defined in the Blue Lake Note) occurs at an amount equal to 100% of the Principal Sum then outstanding plus accrued and unpaid interest (no prepayment premium) plus \$7,530 for administrative fees. The Blue Lake Note contains customary events of default relating to, among other things, payment defaults, breach of representations and warranties, and breach of provisions of the Blue Lake Note or Blue Lake SPA. Upon the occurrence of any Event of Default, the Blue Lake Note shall become immediately due and payable and the Company shall pay to Blue Lake, in full satisfaction of its obligations hereunder, an amount equal to the Principal Sum then outstanding plus accrued interest multiplied by 125% (the "Default Amount"). Upon the occurrence of an Event of Default, additional interest will accrue from the date of the Event of Default at the rate equal to the lower of 16% per annum or the highest rate permitted by law. On November 14, 2022, we filed with the SEC a Notification of Late Filing pursuant to Rule 12b-25 of the Securities Exchange Act of 1934 indicating that we were unable to timely file our Quarterly Report on Form 10-Q for the quarter ended September 30, 2022, which was due on or before November 14,

2022. We indicated at the time that we expected to file this Report no later than November 19, 2022, which is the fifth calendar day filing extension period afforded registrants under Rule 12b-25 of the Securities Exchange Act of 1934. As of November 19, 2022, however, we remained unable to file this quarterly report. As such, from November 19, 2022 until December 22, 2022, the date of filing of this Report, we were in default under the Blue Lake Note with respect to its compliance requirements, as a result of our delay in filing this quarterly report with the SEC. As of the filing date, the Company has not received a notice of default regarding the Blue Lake Note. The Blue Lake Note requires that the Company reserve from its authorized and unissued common stock a number of shares equal to the greater of: (a) 11,250,000 shares of our common stock, or (b) the sum of (i) the number of shares of common stock issuable upon conversion of or otherwise pursuant to the Blue Lake Note and such additional shares of common stock, if any, as are issuable on account of interest on the Note pursuant to the Blue Lake SPA issuable upon the full conversion of the Blue Lake Note (assuming no payment of the principal amount or interest) as of any issue date multiplied by (ii) one and a half. The Company is subject to penalties for failure to timely deliver shares to Blue Lake following a conversion request. The Blue Lake SPA and the Blue Lake Note contain covenants and restrictions common with this type of debt transaction. Furthermore, the Company are subject to certain negative covenants under the Blue Lake SPA and the Blue Lake Note, which we believe are customary for transactions of this type. At March 31, 2023, we were in compliance with all covenants and restrictions. In conjunction with the issuance of the Blue Lake Note, the Company issued a five year warrant exercisable for 6,000,000 shares of common stock at an exercisable price of \$0.025 per share subject to anti-dilution and price protection adjustments. The warrants are accounted for as a liability based on the variable number of shares issuable under outstanding convertible debt and the warrants. On August 23, 2021, the Company entered into a securities purchase agreement (the "Coventry SPA") with Coventry Enterprises, LLC ("Coventry"), pursuant to which the Company issued a 10% promissory note (the "Coventry Note") with a maturity date of May 9, 2023 (the "Coventry Maturity Date"), in the principal sum of \$150,000. Pursuant to the terms of the Coventry Note, the Company agreed to pay \$150,000 (the "Principal Sum") to Coventry and to pay interest on the principal balance at the rate of 10% per annum. The Coventry Note carries an original issue discount ("OID") of \$30,000. Accordingly, on the Closing Date (as defined in the Coventry SPA), Coventry retained an additional \$7,200 of legal fees and paid the purchase price of \$112,800 in exchange for the Coventry Note. Coventry may convert the Coventry Note into the Company's common stock (subject to the beneficial ownership limitations of 4.99% in the Coventry Note) in the event of default at a variable conversion price equal to 90% of the lowest per-share during the 20-trading day period before the conversion. The note requires monthly payments of \$23,571 commencing on November 8, 2022. In conjunction with the issuance of the Coventry Note, the Company issued 10,000,000 shares of common stock. The shares are accounted for as deferred financing costs with a value of \$30,000 which will be amortized through the maturity date of the note. On November 14, 2022, we filed with the SEC a Notification of Late Filing pursuant to Rule 12b-25 of the Securities Exchange Act of 1934 indicating that we were unable to timely file our Quarterly Report on Form 10-Q for the quarter ended September 30, 2022, which was due on or before November 14, 2022. We indicated at the time that we expected to file this quarterly report no later than November 19, 2022, which is the fifth calendar day filing extension period afforded registrants under Rule 12b-25 of the Securities Exchange Act of 1934. As of November 19, 2022, however, we remained unable to file this quarterly report. As such, from November 19, 2022, until December 22, 2022, the date of filing of this Report, we were in default under the Coventry Note with respect to its compliance requirements, as a result of our delay in filing this quarterly report with the SEC. On December 21, 2022, the Company received a written notice of default from Coventry Enterprises, informing us that the default provisions of the note were in effect, bringing the principal balance of the note from \$150,000 to \$180,000. On February 4, 2022, the Company entered into a convertible promissory note (the "SRAX Note") with SRAX, Inc ("SRAX"), pursuant to which the Company issued a 1% promissory note with a maturity date of February 4, 2025 (the "SRAX Maturity Date"), in the principal sum of \$120,000. Pursuant to the terms of the SRAX Note, the Company agreed to pay \$120,000 (the "Principal Sum") to SRAX and to pay interest on the principal balance at the rate of 1% per annum. The SRAX Note was issued in exchange for services rendered. SRAX may convert the SRAX Note into the Company's common stock (subject to the beneficial ownership limitations of 4.99% in the SRAX Note) at the lower of \$0.0033 or 85% of the lowest per-share during the 5-trading day period before the conversion. During the year ended 2024, the Company wrote off accrued interest of \$17,391 related to prior obligations. The write-off was recognized as the underlying amounts were no longer considered payable. This adjustment has been appropriately reflected in the financial statements for the year ended 31/12/2024. Convertible notes payable are comprised of the following:

	September 30,	December 30,
	2025	2024
Convertible notes payable - Claudia Magdalena Villalta	30,000	30,000
Convertible notes payable - Blue Lake Holdings	79,590	79,590
Convertible notes payable - Coventry	116,185	116,185
Convertible notes payable - SRAX	88,500	88,500
Total	314,275	314,275
Less: Converted into common shares	-	-
Net	314,275	314,275

Less: Current portion	<u>(314,275)</u>	<u>(314,275)</u>
Long term portion	<u>-</u>	<u>-</u>

Convertible Notes Payable – Related Parties

Convertible Notes Payable – Related Parties

On March 1, 2016, the Company executed two convertible notes of \$4,902 each with former executives. In May 2020, Robert L. Hymers III ("Hymers") purchased half of one remaining note from John English. As of the date of this filing, \$2,451 principal owed to the investor is convertible into 6,500,000 shares of common stock. This note was in default from November 19, 2022 through the date of this filing due to late SEC filings.

On December 9, 2019, the Company executed a \$40,000 convertible note with Pinnacle Consulting Services Inc. ("Pinnacle"), owned by the investor, bearing 5% interest and convertible at a 35% discount to the lowest sale price over the prior 15 trading days. Due to the variable conversion feature, the conversion option was recorded as a derivative liability. This note was in default as of September 30, 2022, and remains in default.

On September 30, 2020, the Company executed a \$21,000 convertible note with Pinnacle bearing 10% interest and convertible at a 35% discount. During 2022, this note and accrued interest converted into 46,894,863 shares.

On October 19, 2021, the Company executed a \$180,000 convertible note with Pinnacle to settle consulting fees, bearing 10% interest and convertible at \$0.0075 per share with anti-dilution reset provisions. The conversion feature was recorded as a derivative liability. This note was in default from November 19, 2022 and remains in default.

On March 23, 2022, the Company executed a \$55,000 convertible note with the investor bearing 10% interest and convertible at \$0.000098 per share. On April 21, 2022, this note was exchanged for a \$60,000 note convertible at \$0.002 per share, accounted for as a debt extinguishment. This note remains in default.

On March 25, 2022, the Company executed a \$23,000 convertible note with Alma Otey, a related party, bearing 10% interest.

Convertible notes payable – related parties are comprised of the following:

	September 30, 2025	December 31, 2024
Convertible notes payable - Pinnacle Consulting Services	\$155,968	\$228,424
Convertible notes payable - Investor	60,729	60,729
Convertible notes payable - Alma Otey	18,000	18,000
Total	307,153	307,153
Less: Converted into common shares	(40,444)	(72,456)
Less: Debt Discounts	-	-
Net	194,253	234,697
Less: Current Portion	(194,253)	(234,697)
Long term portion	-	-

Derivative liabilities

The Company determined that the conversion options in the certain of the notes discussed above met the definition of a liability in accordance with ASC Topic No. 815 - 40, Derivatives and Hedging - Contracts in Entity's Own Stock. The Company bifurcated the embedded conversion option in the note once the note becomes convertible and account for it as a derivative liability. During the quarter ended September 30, 2022, the fair value of new derivative liabilities on

the new issuance of debt and Preferred C Shares amounted to \$504,501 upon inception, with debt discount of \$504,501 recognized. The Company recognized a combined loss on the change in fair value of the derivative liability and settlement of derivatives through payment of convertible notes of \$373,841 during the nine months ended September 30, 2022. The Company recognized a combined loss on the change in fair value of the derivative liability and settlement of derivatives through payment of convertible notes of \$373,841 during the twelve months ended December 31, 2024. The Company recognized a combined gain on the change in fair value of the derivative liability and settlement of derivatives through payment of convertible notes of \$34,252 during the twelve months ended March 31, 2025. The Black Scholes valuation model included inputs of volatility of between 209% and 705%, a dividend yield of 0%, risk free rate of 0.28%-4.25% and a term of between 0.5 years and 4.5 years. The table below presents the change in the fair value of the derivative liability.

The table below presents the change in the fair value of the derivative liability:

	Amount
Fair value of December 31, 2024	\$ 424,147
Initial recognition of derivative added as debt discount	-
Settlement of derivative liability as a result of conversion of convertible notes	(34,252)
Rounding adjustment	-
Market-to Market	-
Fair value of September 30, 2025	<u>\$ 389,895</u>

NOTE 6 - SUBSEQUENT EVENTS

The Company evaluates subsequent events and transactions that occur after the balance sheet date up to the date that the financial statements were issued for potential recognition or disclosure.

Proposed Merger with WRA Holdings, Inc.

On November 7, 2025, the Company executed a non-binding Letter of Intent ("LOI") with WRA Holdings, Inc. ("WRA") to pursue a share-exchange merger transaction. Under the proposed terms, WRA's operating business will merge into the Company, resulting in a change of control and a fundamental transformation of the Company's business operations.

WRA is a multinational infrastructure development company that develops large-scale public-private partnership projects focused on economic growth, environmental renewal, and urban redevelopment. WRA's flagship initiative involves comprehensive infrastructure and environmental redevelopment projects in Costa Rica, including:

- A unified rail-port-air logistics network connecting Costa Rica's northern and Caribbean regions
- A 50% participation interest in the Pacífico Railway Line
- Development and relocation of Limón international airport as a regional aviation hub
- Modernization of Limón port facilities with advanced cargo handling and maritime technologies
- Waste-to-energy facilities, including a facility in Abangares
- Water purification and clean-water infrastructure programs
- Coastal restoration and ecological preservation systems
- Urban redevelopment of Limón as a Caribbean Gateway economic hub
- Mixed-use residential, hospitality, and commercial developments
- Regional medical infrastructure and workforce training programs

WRA's initial development phase encompasses two major projects representing approximately \$800 million in planned infrastructure investment. These projects are estimated to generate \$3 billion in projected gross revenues during the first five years of operation and form integral components of Costa Rica's broader \$3.8-\$5 billion national rail and environmental redevelopment program.

The proposed transaction will constitute a reverse merger under applicable securities regulations. Upon completion, the Company's historical business of providing strategic advisory and compliance services to micro-cap and small-cap public companies will be replaced by WRA's infrastructure development and operations business. The Company expects the transaction to result in a change of the Company's name and ticker symbol.

The transaction remains subject to numerous conditions, including: (i) completion of due diligence by both parties; (ii) negotiation and execution of a definitive merger agreement containing customary terms, conditions, representations, warranties, and covenants; (iii) approval by the Company's board of directors and stockholders; (iv) preparation and filing of required disclosure documents with the Securities and Exchange Commission and Financial Industry Regulatory Authority; (v) satisfaction of applicable regulatory requirements; (vi) absence of any material adverse change in either party's business or financial condition; and (vii) other customary closing conditions for transactions of this nature.

There can be no assurance that the parties will successfully negotiate and execute definitive documentation, that all closing conditions will be satisfied, or that the proposed transaction will be completed on the terms described herein or at all. The LOI is non-binding except with respect to certain provisions including confidentiality, exclusivity during the negotiation period, and expense allocation. Either party may terminate discussions and the LOI under certain circumstances without liability.

As of the date of these financial statements, no definitive agreement has been executed, no consideration or exchange ratio has been finalized, and the Company has not obtained stockholder approval for the transaction. The Company will provide additional disclosure regarding the terms, conditions, and financial impact of the proposed transaction in future filings as information becomes available and the transaction progresses toward completion.

Management has evaluated subsequent events through November 11, 2025, which is the date the financial statements were available to be issued, and determined that no other events or transactions require recognition or disclosure in the financial statements other than those described above.