



The Sustainable Green Team, Ltd

24200 County RD 561, Astatula, FL 34705

(407) 886-8733

www.sgmttech.com

bpapenfuss@sgtmltd.com

Annual Report

For the Fiscal Year Ended December 27, 2025 (the “Reporting Period”)

Outstanding Shares

The number of shares outstanding of our Common Stock was:

108,901,548 as of 12/27/2025 *(Current Reporting Period Date or More Recent Date)*

114,710,030 as of 12/28/2024_ *(Most Recent Completed Fiscal Year End)*

Shell Status

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

Yes: No:

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

Yes: No:

Change in Control

Indicate by check mark whether a Change in Control⁴ of the company has occurred during this reporting period:

Yes: No:

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: The Sustainable Green Team

⁴ “Change in Control” shall mean any events resulting in:

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



07/21/2020	Company name change from National Storm Recovery Inc. to SUSTAINABLE GREEN TEAM LTD.
08/22/2019	Company name change from Sierra Gold Corp to National Storm Recovery Inc.
08/11/2006	Company name change from Viking Exploration, Inc. to Sierra Gold Corp
06/07/1999	Company name change from African Resources, Inc. to Viking Exploration, Inc.

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

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

The immediate predecessor of The Sustainable Green Team, Ltd., a Delaware corporation was National Storm Recovery, Inc. (“NSRI”), a Delaware corporation pursuant to Delaware General Corporation Law (“DGCL”) §251(g).

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:

None

Address of the issuer’s principal executive office:

24200 County RD 561, Astatula, FL 34705

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: Pacific Stock Transfer Company (**Maria Torres**)
Phone: 702-361-3033 ext. 106
Email: mtorres@pacificstocktransfer.com



Address: 6725 Via Austi Pkwy, Suite 300, Las Vegas, Nevada 89119

Publicly Quoted or Traded Securities:

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

Trading symbol:	SGTM	
Exact title and class of securities outstanding:	Common Stock	
CUSIP:	8693B105	
Par or stated value:	\$0.0001	
Total shares authorized:	245,000,000	12/27/2025
Total shares outstanding:	108,901,548	12/27/2025
Total number of shareholders of record:	285	12/27/2025

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:	Preferred Series A Stock	
Par or stated value:	\$0.0001	
Total shares authorized:	5,000,000	12/27/2025
Total shares outstanding:	90	12/27/2025
Total number of shareholders of record:	1	12/27/2025

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

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.

Voting

The holders of our common stock are entitled to one vote for each share held on all matters to be voted on by the Company's stockholders. There shall be no cumulative voting. The holders of our common stock have the exclusive right to vote for election and removal of directors and for all other purposes.

Dividends

The holders of shares of our common stock are entitled to dividends when and as declared by the Board from funds legally available therefor if, as and when determined by the Board of Directors of the Company in their sole discretion, subject to provisions of law, and any provision of the Company's Certificate of Incorporation,



as amended from time to time. There are no preemptive, conversion or redemption privileges, nor sinking fund provisions with respect to the common stock.

Liquidation

In the event of any voluntary or involuntary liquidation, dissolution or winding up of our affairs, the holders of our common stock will be entitled to share ratably in the net assets legally available for distribution to stockholders after the payment of or provision for all of our debts and other liabilities.

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

Each one share of Series A Preferred Stock has voting rights equal to the quotient of the sum of all outstanding shares of common stock together with any and all other securities of the Company that provide for voting on an “as converted” basis, divided by 0.99.

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

None

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

None

3) Issuance History

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

Disclosure under this item shall include, in chronological order, all offerings and issuances of securities, including debt convertible into equity securities, whether private or public, and all shares, or any other securities or options to acquire such securities, issued for services. Using the tabular format below, please describe these events.

A. Changes to the Number of Outstanding Shares for the two most recently completed fiscal years and any subsequent period.

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

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

Shares Outstanding as of Second Most Recent Fiscal Year End: Opening Balance as of December 30, 2023: Common: 92,343,948 Preferred: 90	.
---	---

Date of Transaction	Transaction type (e.g., new issuance, cancellation, shares returned to treasury)	Number of Shares Issued (or cancelled)	Class of Securities	Value of shares issued (\$/per share) at Issuance	Were the shares issued at a discount to market price at the time of issuance? (Yes/No)	Individual/ Entity Shares were issued to. *You must disclose the control person(s) for any entities listed.	Reason for share issuance (e.g. for cash or debt conversion) -OR- Nature of Services Provided	Restricted or Unrestricted as of this filing.	Exemption or Registration Type.
01/30/2024	New Issuance	9,688,878	Common Stock	0.6000	Yes	Onset Financial Inc	Forbearance Agreement	Restricted	4(a)2
02/21/2024	New Issuance	40,000	Common Stock	0.2500	Yes	Guy Iannello & Catherine Iannello	Subscription Agreement	Restricted	4(a)2
02/21/2024	New Issuance	40,000	Common Stock	0.2500	Yes	Jeffrey Blynder	Subscription Agreement	Restricted	4(a)2
02/21/2024	New Issuance	24,800	Common Stock	0.2500	Yes	Jason Roman	Subscription Agreement	Restricted	4(a)2
03/14/2024	New Issuance	140,000	Common Stock	0.2500	Yes	Sandra Allen & Francis Fournier JT TEN	Subscription Agreement	Restricted	4(a)2
03/14/2024	New Issuance	140,000	Common Stock	0.2500	Yes	Brian Garra & Gail Garra JT TEN	Subscription Agreement	Restricted	4(a)2
03/14/2024	New Issuance	200,000	Common Stock	0.2500	Yes	Wiggin Realty LLC	Subscription Agreement	Restricted	4(a)2
03/14/2024	New Issuance	6,800	Common Stock	0.2500	Yes	Lianne Forrester	Subscription Agreement	Restricted	4(a)2
03/14/2024	New Issuance	60,000	Common Stock	0.2500	Yes	Patricia Tracey	Subscription Agreement	Restricted	4(a)2
03/14/2024	New Issuance	409,156	Common Stock	0.2677	Yes	Barry Papenfuss	Compensation for Professional Services	Restricted	4(a)2
03/14/2024	New Issuance	200,000	Common Stock	0.2500	Yes	Parry Zielinski	Subscription Agreement	Restricted	4(a)2
03/14/2024	New Issuance	100,000	Common Stock	0.2500	Yes	Adam Stewart	Subscription Agreement	Restricted	4(a)2
03/14/2024	New Issuance	32,000	Common Stock	0.2500	Yes	Henry J. Funke & Coreen E.	Subscription Agreement	Restricted	4(a)2



						Funke JT TEN			
03/14/2024	New Issuance	10,000	Common Stock	0.2500	Yes	Clarence Lewis	Subscription Agreement	Restricted	4(a)2
03/14/2024	New Issuance	14,000	Common Stock	0.2500	Yes	Sandro Pelicie & Rishille Pelicie JT TEN	Subscription Agreement	Restricted	4(a)2
03/20/2024	New Issuance	100,000	Common Stock	0.4500	Yes	Eitan Benayoun	Compensation for Professional Services	Restricted	4(a)2
03/20/2024	New Issuance	60,000	Common Stock	0.2500	Yes	Steve Staples & Kristen Staples JT TEN	Subscription Agreement	Restricted	4(a)2
03/27/2024	New Issuance	400,000	Common Stock	0.2500	Yes	Alissa Forrester	Subscription Agreement	Restricted	4(a)2
03/27/2024	New Issuance	30,000	Common Stock	0.2500	Yes	Clarence Lewis	Subscription Agreement	Restricted	4(a)2
03/27/2024	New Issuance	1,000,000	Common Stock	0.2500	Yes	Kenneth Majors & Caron Majors	Subscription Agreement	Restricted	4(a)2
03/27/2024	New Issuance	39,000	Common Stock	0.2500	Yes	Alesia Hopkins	Compensation for Professional Services	Restricted	4(a)2
03/08/2024	New Issuance	4,000	Common Stock	0.2500	Yes	Mario Iraheta	Subscription Agreement	Restricted	4(a)2
03/08/2024	New Issuance	4,000	Common Stock	0.2500	Yes	Tiffany B Iraheta	Subscription Agreement	Restricted	4(a)2
03/08/2024	New Issuance	4,000	Common Stock	0.2500	Yes	Grace M Sanford	Subscription Agreement	Restricted	4(a)2
03/08/2024	New Issuance	4,000	Common Stock	0.2500	Yes	Elizabeth MacCall	Subscription Agreement	Restricted	4(a)2
03/28/2024	New Issuance	100,000	Common Stock	0.2500	Yes	Adam Stewart	Subscription Agreement	Restricted	4(a)2
03/28/2024	New Issuance	20,000	Common Stock	0.2500	Yes	Richard Forrester	Subscription Agreement	Restricted	4(a)2
03/28/2024	New Issuance	3,200	Common Stock	0.2500	Yes	Lianne Forrester	Subscription Agreement	Restricted	4(a)2



03/28/2024	New Issuance	10,000	Common Stock	0.2500	Yes	Helena Permaul Brown	Subscription Agreement	Restricted	4(a)2
03/28/2024	New Issuance	4,000	Common Stock	0.2500	Yes	Carmen I Lightbown	Subscription Agreement	Restricted	4(a)2
03/29/2024	New Issuance	15,625	Common Stock	0.3200	Yes	Carla Jo Gloger	Subscription Agreement	Restricted	4(a)2
04/04/2024	New Issuance	78,125	Common Stock	0.3200	Yes	Andy Johnson	Subscription Agreement	Restricted	4(a)2
04/04/2024	New Issuance	25,000	Common Stock	0.3200	Yes	Angela and Jeff Hester	Subscription Agreement	Restricted	4(a)2
04/10/2024	New Issuance	40,000	Common Stock	0.3200	Yes	Jeff Blynder	Subscription Agreement	Restricted	4(a)2
04/11/2024	New Issuance	100,000	Common Stock	0.25	Yes	Kevin & Minera Myers	Subscription Agreement	Restricted	4(a)2
04/12/2024	New Issuance	64,103	Common Stock	0.39	Yes	Sharlene Smith	Subscription Agreement	Restricted	4(a)2
04/10/2024	New Issuance	256,410	Common Stock	0.39	Yes	Donald & Stephanie Smith	Subscription Agreement	Restricted	4(a)2
04/18/2024	New Issuance	30,303	Common Stock	0.51	Yes	Alesia Hopkins	Compensation for Professional Services	Restricted	4(a)2
04/26/2024	New Issuance	3,000	Common Stock	0.25	Yes	Kevin & Minera Myers	Subscription Agreement	Restricted	4(a)2
04/30/2024	New Issuance	50,000	Common Stock	0.50	Yes	Sam Taras	Subscription Agreement	Restricted	4(a)2
04/30/2024	New Issuance	50,000	Common Stock	0.50	Yes	Lisa Christman	Subscription Agreement	Restricted	4(a)2
05/3/2024	New Issuance	3,200,000	Common Stock	0.50	Yes	James D Lord & Linda A Lord	Debt conversion into shares of stock	Restricted	4(a)2
05/3/2024	New Issuance	150,000	Common Stock	0.50	Yes	Linda A Lord IRA	Debt conversion into shares of stock	Restricted	4(a)2
05/3/2024	New Issuance	40,000	Common Stock	0.50	Yes	James D Lord IRA	Debt conversion into shares of stock	Restricted	4(a)2



05/3/2024	New Issuance	40,000	Common Stock	0.25	Yes	Lloyd Brent Diehl	Subscription Agreement	Restricted	4(a)2
05/3/2024	New Issuance	50,000	Common Stock	0.50	Yes	James Taras	Subscription Agreement	Restricted	4(a)2
05/3/2024	New Issuance	2,000	Common Stock	0.25	Yes	Messerette Newsom & Genine Thompson	Subscription Agreement	Restricted	4(a)2
05/17/2024	New Issuance	142,000	Common Stock	0.70	Yes	Harv Singh Billon	Subscription Agreement	Restricted	4(a)2
05/22/2024	New Issuance	300,000	Common Stock	0.70	Yes	Bela and Debra Kenessey Family Trust	Subscription Agreement	Restricted	4(a)2
05/22/2024	New Issuance	25,000	Common Stock	0.70	Yes	Sheridan Kenessey	Subscription Agreement	Restricted	4(a)2
05/22/2024	New Issuance	25,000	Common Stock	0.70	Yes	Sumner Kenessey	Subscription Agreement	Restricted	4(a)2
06/4/2024	New Issuance	214,286	Common Stock	0.3200	Yes	Outside the Box Capital	Compensation for professional services	Restricted	4(a)2
06/12/2024	New Issuance	150,000	Common Stock	0.52	Yes	Ron Howse	Debt forbearance	Restricted	4(a)2
07/01/2024	New Issuance	2,000,000	Common Stock	0.685	Yes	Chadwick Roy	Compensation for asset purchase	Restricted	4(a)2
07/01/2024	New Issuance	250,000	Common Stock	0.685	Yes	Mann Marketing LLC	Compensation for asset purchase	Restricted	4(a)2
07/01/2024	New Issuance	250,000	Common Stock	0.685	Yes	Kosta Dino Ibrahim	Compensation for asset purchase	Restricted	4(a)2
07/23/2024	New Issuance	100,000	Common Stock	0.50	Yes	John Spencer	Debt forbearance	Restricted	4(a)2
07/23/2024	New Issuance	25,000	Common Stock	0.50	Yes	Scott Elberg	Compensation for professional services	Restricted	4(a)2
09/3/2024	New Issuance	200,000	Common Stock	0.59	Yes	Jim Houston, Inc.	Compensation for professional services	Restricted	4(a)2
09/3/2024	New Issuance	25,000	Common Stock	0.59	Yes	Paul Hebert	Compensation for	Restricted	4(a)2

							professional services		
9/18/2024	New Issuance	200,000	Common Stock	0.51	Yes	UNIQUE TO EAT FARMS LLC	Compensation for asset purchase	Restricted	4(a)2
9/18/2024	New Issuance	200,000	Common Stock	0.51	Yes	Gary L. Johnson and Barbara D. Johnson JTWROS	Compensation for asset purchase	Restricted	4(a)2
9/18/2024	New Issuance	200,000	Common Stock	0.51	Yes	Michael J. Brown	Compensation for asset purchase	Restricted	4(a)2
9/17/2024	New Issuance	25,000	Common Stock	0.515	Yes	Timothy D. Burns	Compensation for professional services	Restricted	4(a)2
10/1/2024	New Issuance	100,000	Common Stock	0.85	Yes	Charles and Lisa Roberts	Debt forbearance	Restricted	4(a)2
10/15/2024	New Issuance	200,000	Common Stock	0.8	Yes	Chadwick Roy	Subscription Agreement	Restricted	4(a)2
10/21/2024	New Issuance	1,364	Common Stock	0.54	Yes	Brilliam Group	Compensation for professional services	Restricted	4(a)2
11/6/2024	New Issuance	139,333	Common Stock	0.6	Yes	Jim Houston Family	Subscription Agreement	Restricted	4(a)2
11/14/2024	New Issuance	429,000	Common Stock	0.44	Yes	Brian Rivera	Compensation for professional services	Restricted	4(a)2
12/5/2024	New Issuance	3,120	Common Stock	0.25	Yes	Kevin & Minera Myers	Compensation for professional services	Restricted	4(a)2
12/5/2024	New Issuance	360	Common Stock	0.25	Yes	Pearline Ganganna-Jivra	Subscription Agreement	Restricted	4(a)2
12/5/2024	New Issuance	1,440	Common Stock	0.25	Yes	Patricia Tracey	Subscription Agreement	Restricted	4(a)2
12/5/2024	New Issuance	12,696	Common Stock	0.25	Yes	Sandro & Rishille Pelicie	Subscription Agreement	Restricted	4(a)2

12/5/2024	New Issuance	100	Common Stock	0.25	Yes	Nathan Edward Johnson	Subscription Agreement	Restricted	4(a)2
12/12/2024	New Issuance	10,000	Common Stock	0.60	Yes	Richard Sam	Subscription Agreement	Restricted	4(a)2
12/5/2024	New Issuance	9,056	Common Stock	0.30	Yes	Kruse AG	Debt Settlement	Restricted	4(a)2
1/2/2025	New Issuance	1,721,458	Common Stock	0.30	Yes	Maxim Partners LLC	Compensation for services	Restricted	4(a)2
1/21/2025	New Issuance	50,000	Common Stock	0.09	Yes	Lale A. Broadway	Compensation for services	Restricted	4(a)2
1/21/2025	New Issuance	100,000	Common Stock	0.09	Yes	Baldwin Clarke Corporate Finance LLC	Compensation for services	Restricted	4(a)2
2/18/2025	New Issuance	200,000	Common Stock	0.07	Yes	Jimmy Houston Trust	Compensation for services	Restricted	4(a)2
2/18/2025	New Issuance	200,000	Common Stock	0.07	Yes	Jim Houston, Inc.	Compensation for services	Restricted	4(a)2
2/28/2025	New Issuance	306,762	Common Stock	0.07	Yes	Greg & Lila Park	Compensation for services	Restricted	4(a)2
3/4/2025	New Issuance	126,908	Common Stock	0.07	Yes	Victor & Jammi Spangler	Compensation for services	Restricted	4(a)2
3/10/2025	New Issuance	1,500,000	Common Stock	0.16	Yes	KBBAT Holdings, Inc.	Compensation for services	Restricted	4(a)2
3/18/2025	New Issuance	600,000	Common Stock	0.07	Yes	Mann Marketing LLC	Compensation for services	Restricted	4(a)2
3/18/2025	New Issuance	600,000	Common Stock	0.07	Yes	Kosta Dino Ibrahim	Compensation for services	Restricted	4(a)2
3/18/2025	New Issuance	1,761,279	Common Stock	0.07	Yes	Barry and Laurie Papenfuss	Compensation for services	Restricted	4(a)2
3/21/2025	New Issuance	100,000	Common Stock	0.07	Yes	David McLean	Compensation for services	Restricted	4(a)2



4/9/2025	New Issuance	75,000	Common Stock	0.08	Yes	John Schultz	Compensation for services	Restricted	4(a)2
4/10/2025	New Issuance	125,000	Common Stock	0.08	Yes	Watch-Us, Inc.	Compensation for services	Restricted	4(a)2
5/12/2025	New Issuance	500,000	Common Stock	0.05	Yes	Eileen Persad	Compensation for services	Restricted	4(a)2
5/16/2025	New Issuance	100,000	Common Stock	0.07	Yes	Dr. Michael Uphues, PLLC	Compensation for services	Restricted	4(a)2
5/19/2025	New Issuance	137,879	Common Stock	0.066	Yes	Gary L. Johnson and Barbara D. Johnson JTWROS	Compensation for asset purchase	Restricted	4(a)2
5/22/2025	New Issuance	287,179	Common Stock	0.07	Yes	Kirk Johnson Law PLLC	Compensation for services	Restricted	4(a)2
6/9/2025	New Issuance	65,000	Common Stock	0.06	Yes	Watch-Us, Inc.	Compensation for services	Restricted	4(a)2
6/10/2025	New Issuance	375,000	Common Stock	0.07	Yes	KBBAT Holdings, Inc.	Compensation for services	Restricted	4(a)2
6/20/2025	New Issuance	300,000	Common Stock	0.05	Yes	Mann Marketing LLC	Compensation for services	Restricted	4(a)2
6/20/2025	New Issuance	300,000	Common Stock	0.05	Yes	Kosta Dino Ibrahim	Compensation for services	Restricted	4(a)2
6/20/2025	New Issuance	266,667	Common Stock	0.075	Yes	Jimmy Houston Trust	Subscription Agreement	Restricted	4(a)2
6/20/2025	New Issuance	33,333	Common Stock	0.075	Yes	Zenon Hernandez	Subscription Agreement	Restricted	4(a)2
9/2/2025	New Issuance	1,010,000	Common Stock	1.66	Yes	William Thompson	Compensation for services	Restricted	4(a)2
9/2/2025	New Issuance	1,333,309	Common Stock	.05	Yes	Greg & Lila Park	Compensation for services	Restricted	4(a)2
9/2/2025	New Issuance	3,010,083	Common Stock	.05	Yes	Barry and Laurie Papenfuss	Compensation for services	Restricted	4(a)2

9/2/2025	New Issuance	32,258	Common Stock	0.0465	Yes	Watch-Us, Inc.	Compensation for services	Restricted	4(a)2
9/3/2025	New Issuance	150,000	Common Stock	0.03	Yes	Vincent Franzone	Consideration in settlement agreement	Restricted	4(a)2
9/9/2025	Treasury Stock	(21,128,789)	Common Stock	0.03	Yes	VRM GLOBAL HOLDINGS PTY LTD	Share return resulting from termination of strategic relationship	Restricted	4(a)2
9/9/2025	Treasury Stock	(2,000,000)	Common Stock	0.03	Yes	NEW EARTH TECHNOLOGIES PTE LTD	Share return resulting from termination of strategic relationship	Restricted	4(a)2
9/18/2025	New Issuance	750,000	Common Stock	0.028	Yes	Emunah Capital, Inc.	Consideration in settlement agreement	Restricted	4(a)2
9/22/2025	New Issuance	1,010,000	Common Stock	0.026	Yes	Dan Nash	Compensation for services	Restricted	4(a)2
9/22/2025	New Issuance	139,799	Common Stock	0.03	Yes	Kirk Johnson Law PLLC	Compensation for services	Restricted	4(a)2
9/26/2025	New Issuance	20,000	Common Stock	0.03	Yes	Luan Morrow	Compensation for services	Restricted	4(a)2
9/26/2025	New Issuance	20,000	Common Stock	0.03	Yes	Kathleen Reinagel	Compensation for services	Restricted	4(a)2
9/30/2025	New Issuance	1,000,000	Common Stock	0.026	Yes	Unique To Eat Farms	Compensation for services	Restricted	4(a)2
12/7/2025	New Issuance	20,000	Common Stock	0.07	Yes	Michael Shaw	Consideration in settlement agreement	Restricted	4(a)2
Shares Outstanding on Date of This Report: Ending Balance Date Dec. 27, 2025 Common: 108,901,548 Preferred: 90									



The table below shows the control persons related to certain corporate entities that received shares from December 30, 2023, to December 27, 2025:

<u>Entity receiving shares</u>	<u>Control person for that entity</u>
Onset Financial, Inc.	Justin Nielsen & Remington Atwood
Outside the Box Capital	Jason Coles
Tiger Trout Capital Puerto Rico LLC.9	Alan Masley
Wiggin Realty LLC	Jason Wiggin
Mann Marketing LLC	Bobby Mann
Jim Houston, Inc.	Jim Houston
Jimmy Houston Trust	Jim Houston
Unique To Eat Farms LLC	Bill Selkirk
Brilliam Group	William Bessette
Kruse AG	Michael Kruse
Maxim Partners LLC	Eddie Grossman
Baldwin Clarke Corporate Finance LLC	Jack Clarke
KBBAT Holdings, Inc.	Brian Harrington
Watch-Us Inc.	Dan Graf
Kirk Johnson Law PLLC	Kirk Johnson
Dr. Michael Uphues, PLLC	Dr. Michael Uphues
Emunah Capital, Inc.	Sidney Saada

B. Promissory and Convertible Notes

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

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

Date of Note Issuance	Outstanding Balance (\$)	Principal Amount at Issuance (\$)	Interest Accrued (\$)	Maturity Date	Conversion Terms (e.g. pricing mechanism for determining conversion of instrument to shares)	Name of Noteholder. *** You must disclose the control person(s) for any entities listed.	Reason for Issuance (e.g. Loan, Services, etc.)
11/8/2022	1,398,707	1,100.00	3,377	1/4/2025	Convertible into common stock at \$0.50 per share	Lisa & Charles Roberts	Working Capital Funding

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”)

Sustainable Green Team, Ltd. (the “Company” or “SGTM”) is a technology company that develops and operates the Restore.Earth Physical Truth Infrastructure platform. The platform provides GPS-confirmed, AI-verified, blockchain-anchored verification of physical events across multiple institutional domains including environmental compliance, government program accountability, critical mineral supply chain integrity, defense procurement verification, election integrity, and humanitarian aid verification. The Company holds 169 pending U.S. provisional patent applications with the United States Patent and Trademark Office covering the platform architecture and its applications across these domains. The Restore.Earth platform was built through an intensive internal development program resulting in over 850,000 lines of proprietary production code, 309 active edge functions, 322 database tables, and 69 proprietary verification protocols operating on Polygon blockchain network Chain ID 137.



The company remains committed to its shareholders, employees, and vendors, as well as its mission of making a significant global difference. With considerable potential on the horizon, SGTm is excited to continue driving sustainable growth and leaving a lasting impact in the world.

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

- National Storm Recovery LLC
- Mulch Manufacturing Inc.
- Day Dreamer Productions
- Rose Transport

C. Describe the issuers' principal products or services.

The Company's principal products and services are as follows:

- Restore.Earth Platform — The Company's primary technology platform providing GPS-confirmed, AI-verified, blockchain-anchored physical event verification across 13 institutional domains.
- RestoreCoin (RESTORE) — A utility token functioning as a physical-work receipt issued upon GPS-confirmed completion of verified environmental restoration events on the Polygon blockchain network.
- Water Less Garden — A proprietary organic soil amendment product sold through online and retail channels.
- Deer Soil, Living Mulch, and Soil Concentrate — Additional regenerative soil and organic products sold through online and retail channels

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.

Properties & Locations

1. Astatula, FL - Production & Corp HQ (Good condition – property is owned subject to mortgage) 24200 County Road 561, Astatula, FL 34705
2. Callahan, FL - Production Plant (Good condition – property is owned subject to mortgage) 446195 US-301, Callahan, FL 32011
3. Homerville, GA – Operating Plant (Good condition – property is owned subject to mortgage)
4. Jacksonville, FL - Bagging & Colorant Plant (Good condition – property is owned subject to mortgage) 2480 Lane Ave. N, Jacksonville, FL 33254

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.

Names of All Officers, Directors, and Control Persons	Affiliation with Company (e.g. Officer Title /Director/Owner of 5% or more)	Residential Address (City / State Only)	Number of shares owned	Share type/class	Ownership Percentage of Class Outstanding	Names of control person(s) if a corporate entity
<u>Anthony Raynor</u>	<u>CEO</u>	<u>Astatula, FL</u>	<u>35,214,500</u>	<u>Restricted</u>	<u>32.3% of common stock outstanding</u>	—
<u>Anthony Raynor</u>	<u>CEO</u>	<u>Astatula, FL</u>	<u>90</u>	<u>Restricted</u>	<u>100% of Preferred Series A stock outstanding</u>	—
<u>Onset Financial, Inc.</u>	Owner of 10.5%	Draper, UT	<u>9,688,878</u>	<u>Restricted</u>	<u>8.9% of common stock outstanding</u>	<u>Scott Finlinson</u>
<u>John Spencer</u>	Employee / Owner of 6.5%	COLUMBUS, OH	<u>6,100,000</u>	<u>Unrestricted – Free Trading</u>	<u>5.6% of common stock outstanding</u>	—
<u>Barry Papenfuss</u>	<u>CFO</u>	<u>South Jordan, UT</u>	<u>409,156</u>	<u>Restricted</u>	<u>4.8% of common stock outstanding</u>	—
Brian Rivera	<u>SVP</u>	Altamonte Springs, FL	<u>429,500</u>	<u>Restricted</u>	<u><1% of common stock outstanding</u>	—

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;

Yes - The Company and certain subsidiaries are involved in litigation and various legal matters that are being defended and handled in the ordinary course of business. Certain of these legal matters have resulted in a judgment being filed by a state court against the Company or its subsidiaries. Included among these matters are creditors who have provided funding for certain of our property locations and equipment or provided supplies or services which have been utilized in our operations. The Company is working with the creditors who hold these court-ordered judgments to work out settlements or to modify the payment structures of the related obligations to match better with expected future cash flows. If the Company is unable to modify these payments to fit within our future cash flows, there will be substantial doubt as to the Company's ability to remain a going concern.

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

No

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.

No

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.

No

- B. Describe briefly any material pending legal proceedings, other than ordinary routine litigation incidental to the business, to which the issuer or any of its subsidiaries is a party 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.

The Company (and certain subsidiaries) are involved in litigation and various legal matters that are being defended and handled in the ordinary course of business. Certain of these legal matters have resulted in a judgment being filed by a state court against the Company or its subsidiaries. Included among these matters are creditors who have provided funding for certain of our property locations and equipment or provided supplies or services which have been utilized in our operations. The Company is working with the creditors who hold these court-ordered judgments to work out settlements or to modify the payment structures of the related obligations to match better with expected future cash flows. If the Company is unable to modify these payments to fit within our future cash flows, there will be substantial doubt as to the Company's ability to remain a going concern.



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 (must include Counsel preparing Attorney Letters).

Name: Jeff Turner
Address 1: 7533 S Center View Ct, #4291 West Jordan, UT 84084
Address 2: _____
Phone: 801.810.4465
Email: jeff@jdt-legal.com

Accountant or Auditor

Name: Ricky McBride
Firm: Adeptus

Address 1: 344 W 13800 S, Draper, UT 84020
Address 2: _____
Phone: (801) 783-2950
Email: msperry@sadlergibb.com

Investor Relations

Name: None
Firm: _____
Address 1: _____
Address 2: _____
Phone: _____
Email: _____

All other means of Investor Communication:

X (Twitter): x
Discord: _____
LinkedIn: x
Facebook: x
[Other] Bloomberg and Fox News

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: None
Firm: _____
Nature of Services: _____
Address 1: _____
Address 2: _____
Phone: _____
Email: _____

9) Disclosure & Financial Information

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

Name: Barry Papenfuss
Title: CFO
Relationship to Issuer: Employee

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: Barry Papenfuss
Title: CFO
Relationship to Issuer: Employee

Describe the qualifications of the person or persons who prepared the financial statements:⁵ CPA

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

⁵ The financial statements requested pursuant to this item must be prepared in accordance with US GAAP and by a person with sufficient financial skills.



THE SUSTAINABLE GREEN TEAM, LTD. AND SUBSIDIARIES

CONSOLIDATED FINANCIAL STATEMENTS

FOR THE FISCAL YEARS ENDED DECEMBER 27, 2025 AND DECEMBER 28, 2024

TABLE OF CONTENTS

	<u>Page</u>
Consolidated Financial Statements Cover Page	F-1
Consolidated Balance Sheets	F- 2
Consolidated Statements of Operations	F- 3
Consolidated Statements of Changes in Stockholders' Equity	F- 4
Consolidated Statements of Cash Flows	F- 5
Notes to Consolidated Financial Statements	F-6 – F- 19

F-1

Prepared in accordance with OTC Pink Current Disclosure Guidelines



THE SUSTAINABLE GREEN TEAM, LTD AND SUBSIDIARIES
CONDENSED CONSOLIDATED BALANCE SHEETS
(Unaudited)

	<u>FY2025</u> <i>(December 27, 2025)</i>	<u>FY2024</u> <i>(December 28, 2024)</i>
ASSETS		
Current Assets		
Cash	\$ -	\$ -
Accounts receivable, net of allowance for doubtful accounts	201,416	1,612,078
Inventories	59,794,705	71,695,163
Prepaid expenses and other current assets	1,560,451	1,736,464
Total Current Assets	61,556,572	75,043,705
Property and equipment, net	43,695,777	50,557,467
Other Assets		
Long-term investments	1,005,104	1,005,104
Goodwill	224,000	224,000
Intangibles	66,840	12,928,657
Deferred Tax Asset	10,613,936	6,119,415
ROU asset	5,795,790	6,521,042
Other assets	3,953,085	4,782,721
Total Other Assets	21,658,754	31,647,460
Total Assets	\$ 126,911,103	\$ 157,248,632
LIABILITIES AND STOCKHOLDERS' EQUITY		
Current Liabilities		
Accounts payable and accrued expenses	\$ 27,553,901	\$ 23,965,833
Lease liability, current portion	12,749,749	12,795,953
Notes payable, current portion	29,739,890	32,035,838
Notes payable – related party	4,038,707	6,636,924
Total Current Liabilities	74,082,247	75,434,549
Long-term Liabilities		
Lease liabilities, net of current portion	-	-
Note payable – net of current portion	1,749,707	-
Total Long-term Liabilities	1,749,707	-
Total Liabilities	75,831,954	75,434,549
Stockholders' Equity		
Preferred Series A stock, \$0.0001 par value, 5,000,000 shares authorized, 90 shares outstanding		-
Common stock, \$0.0001 par value; 245,000,000 shares authorized; 92,343,98 and 74,631,742 shares issued and outstanding, respectively	10,448	11,028
Additional paid-in capital	76,280,122	90,189,608
Retained Earnings	<u>(25,211,421)</u>	<u>(8,386,553)</u>
Total Stockholders' Equity	51,079,149	81,814,083
Total Liabilities and Stockholders' Equity	\$ 126,911,103	\$ 157,248,632

The accompanying footnotes are an integral part of these condensed consolidated financial statements.



THE SUSTAINABLE GREEN TEAM, LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF OPERATIONS
(Unaudited)

	Year Ended	
	December 27, 2025	December 28, 2024
Net Revenue	\$ 2,034,604	\$ 5,237,839
Cost of Revenue:		
Cost of Goods	2,888,551	2,216,624
Depreciation & Amortization	3,654,339	4,507,073
Total Cost of Revenue	6,542,890	6,723,697
Gross Profit	(4,508,286)	(1,485,858)
Operating Expenses		
Selling, General and Administrative	5,766,140	8,363,158
Depreciation and Amortization	52,156	1,027,635
Total Operating Expenses	5,818,296	9,390,793
Income (loss) from Operations	(10,326,581)	(10,876,651)
Other Income (expense)		
Interest Expense, net	(5,201,813)	(4,530,180)
Gain on Sale of Fixed Assets	646,369	1,406,282
Loss on disposition of facility	(8,136,658)	
Other Income, net	-	(8,467,168)
Total Other Income (expense)	(12,692,103)	(11,591,066)
Income (loss) before provision for Income Taxes	(23,018,684)	(22,467,717)
Provision for Income Taxes	6,193,816	1,289,403
Net Income	\$ (16,824,868)	\$ (21,178,314)
Net income (loss) per common share – basic	\$ (0.17)	\$ (0.19)
Net income (loss) per common share – diluted	\$ (0.16)	\$ (0.18)
Wt. Avg shares outstanding – basic	101,388,944	108,794,853
Wt. Avg shares outstanding – diluted	103,588,944	115,994,853

The accompanying footnotes are an integral part of these consolidated financial statements.



THE SUSTAINABLE GREEN TEAM, LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN STOCKHOLDERS' EQUITY
(Unaudited)

	<u>Preferred Stock</u>		<u>Common Stock</u>		<u>Paid-in</u> <u>Capital</u>	<u>Retained</u> <u>Earnings</u>	<u>Total</u>
	<u>Shares</u>	<u>Amount</u>	<u>Shares</u>	<u>Amount</u>			
Balance at Dec. 30, 2023	90	\$ -	92,343,928	\$ 9,234	\$ 78,322,521	\$ 12,791,761	\$ 91,123,115
Stock Subscriptions			22,366,082	2,237	11,867,087		11,869,324
Net Income						(21,178,314)	(21,178,314)
Balance at Dec. 28, 2024	90	\$ -	114,710,030	\$ 11,028	\$ 90,189,608	\$ (8,386,553)	\$ 81,814,083
Stock Subscriptions			17,320,307	1,733	1,539,861		1,541,594
Net Income						(16,824,868)	(16,824,868)
Stock Subscriptions			(23,128,789)	(2,313)	(15,449,347)		(15,451,660)
Balance at December 27, 2025	90	\$ -	108,901,548	\$ 10,448	\$ 76,280,122	\$(25,211,421)	\$ 51,079,149

The accompanying footnotes are an integral part of these consolidated financial statements.



THE SUSTAINABLE GREEN TEAM, LTD. AND SUBSIDIARIES
CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS
(Unaudited)

	Year Ended	
	December 27, 2025	December 28, 2024
Cash flows from operating activities:		
Net Income (Loss)	\$ (16,824,868)	\$ (21,178,314)
Adjustments to reconcile net income (loss) to net cash used in operating activities:		
Depreciation and amortization	3,706,495	5,534,708
Change in deferred taxes	(4,494,521)	(3,912,403)
Prepaid advertising	717,500	1,076,250
Loss on write-down of inventory and intangibles in settlement	7,490,289	-
(Gain) loss on sale of fixed assets	(439,758)	(1,406,282)
Bad debt expense	450,208	2,234,408
Changes in operating assets and liabilities:		
Accounts receivable, net	960,455	4,816,327
Note receivable, net	-	12,000,000
Inventory	1,137,947	(32,813,237)
Prepaid expenses and other current assets	176,013	1,754,917
Accounts payable and other current liabilities	3,588,514	12,276,250
Net cash (used in) operating activities	(8,026,247)	(19,617,376)
Cash flows from investing activities:		
Purchases of property and equipment	(29,672)	(118,374)
Proceeds from sale of property and equipment	906,010	3,247,957
Net cash from (used in) investing activities	876,338	3,129,583
Cash flows from financing activities:		
Principal payments on leases	-	(26,382)
Proceeds from notes payable	7,921,069	16,581,215
Payments on notes payable	(785,160)	(1,735,598)
Stock subscriptions	14,000	1,658,485
Net cash provided by (used in) financing activities	7,149,909	16,477,720
Net increase (decrease) in cash	-	(10,573)
Cash – beginning of period	-	10,573
Cash – end of period	\$ -	\$ -

The accompanying footnotes are an integral part of these condensed consolidated financial statements.



THE SUSTAINABLE GREEN TEAM, LTD. AND SUBSIDIARIES NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

NOTE 1 – ORGANIZATION AND BUSINESS OPERATIONS

Business Overview

Sustainable Green Team, Ltd. (the "Company" or "SGTM") is a technology company headquartered at 24200 County Road 561, Astatula, Florida 34705, incorporated in the State of Delaware and in Good Standing as of the date of this filing. The Company develops and operates the Restore.Earth Physical Truth Infrastructure platform and holds 169 pending U.S. provisional patent applications covering the platform's architecture and its applications across multiple institutional domains.

Going Concern

The accompanying financial statements have been prepared assuming the Company will continue as a going concern. The Company has experienced net losses and negative cash flows from operations during the reporting period, which raise substantial doubt about the Company's ability to continue as a going concern. Management is pursuing commercial revenue from platform licensing, patent-related activities, product sales, and ongoing capital formation as its path to operational sustainability. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

NOTE A – INTELLECTUAL PROPERTY: PENDING PATENT PORTFOLIO

As of the date of this filing, the Company has 169 pending U.S. provisional patent applications on file with the United States Patent and Trademark Office, exclusively assigned to Sustainable Green Team, Ltd. The Company regards its pending patent portfolio as a material asset of the business.

The pending applications address verification systems, protocols, and methods spanning 13 institutional domains including environmental verification and carbon market credentialing; waste diversion and circular economy verification; government program delivery verification and fraud prevention; defense procurement confirmation and critical mineral supply chain integrity; election integrity and ballot chain-of-custody; broadcast content authentication and media verification; healthcare and pharmaceutical supply chain verification; supply chain integrity and physical commerce confirmation; conservation, wildlife monitoring, and outdoor recreation verification; humanitarian aid and reconstruction finance verification; atmospheric and space systems verification; and advanced technology infrastructure including trusted execution environments, zero-knowledge proof systems, and decentralized physical infrastructure protocols.

A complete schedule of all 169 pending patent applications, including USPTO application numbers and titles, is publicly available at sgtmtech.com/sgtm/technology and was disclosed by the Company via GlobeNewswire press release on April 7, 2026. The complete schedule is incorporated herein by reference.

Provisional patent applications establish a priority date under 35 U.S.C. § 111(b). The Company intends to convert selected applications to non-provisional status and to file Patent Cooperation Treaty international applications prior to applicable statutory deadlines.

NOTE B – EXECUTIVE OFFICER COMPENSATION

Effective January 1, 2026, Anthony J. Raynor, Founder and Chief Executive Officer of the Company, voluntarily elected to forego all cash salary compensation. No cash salary has been paid to, or accrued for the benefit of, the Chief Executive Officer for the period commencing January 1, 2026 through the date of this filing.

On March 31, 2026, the Board of Directors, by Unanimous Written Consent, adopted the Sustainable Green Team, Ltd. 2026 Equity Incentive Plan (the "Plan") and granted equity awards consisting of cashless warrants and performance-based milestone restricted stock to the following five participants: Anthony J. Raynor, Founder and Chief Executive Officer; Tami Raynor, Co-Founder and Accounting Officer; Barry Papenfuss, Chief Financial Officer; Brian Rivera, Vice President of Investor Relations; and Victor Spangler, Chief Marketing Officer.



All warrants granted under the Plan carry an exercise price of \$1.00 per share and are exercised exclusively on a cashless net exercise basis. No value is received from any warrant unless and until the Company's Common Stock trades at or above \$1.00 per share. Milestone restricted stock vests upon the Company's sustained achievement of market capitalization thresholds ranging from \$250,000,000 to \$5,000,000,000, measured as the Company's market capitalization equaling or exceeding the applicable threshold for twenty consecutive trading days. Tami Raynor, as the spouse of the Chief Executive Officer, is a related party. Her award was reviewed and approved by the Board of Directors as fair and in the best interests of the Company.

All equity compensation described in this Note is accounted for in accordance with ASC Topic 718, Compensation — Stock Compensation, measured at fair value on the grant date. Complete terms of all awards are set forth in the Plan and individual Award Agreements maintained in the Company's corporate records and available to qualified parties upon request.

NOTE C – RAYNOR SHINE FOUNDATION – RELATED PARTY DISCLOSURE

Anthony J. Raynor, the Company's Founder and Chief Executive Officer, and Tami Raynor have jointly donated 30,000,000 shares of the Company's Common Stock to the Raynor Shine Foundation, an affiliated nonprofit organization, as a charitable endowment. The donated shares were transferred from shares personally held by the donors and do not affect the Company's total shares outstanding, authorized capital structure, or consolidated financial statements. The Raynor Shine Foundation is not a consolidated subsidiary of the Company.

The Company and the Raynor Shine Foundation intend to enter into a memorandum of understanding providing for the Foundation's authorized use of the Company's Restore.Earth platform and RestoreCoin utility token for humanitarian, conservation, and charitable mission purposes. Any definitive agreements will constitute related party transactions and will be reviewed and approved by the Board of Directors prior to execution. Material terms of any executed agreements will be disclosed in subsequent filings as required.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The accompanying unaudited consolidated financial statements as of December 27, 2025 and December 28, 2024 have been prepared in accordance with accounting principles generally accepted in the United States of America. The consolidated financial statements include the accounts of the Company and all of its wholly owned subsidiaries. All intercompany accounts and transactions have been eliminated in consolidation.

The Company has a period end date that follows a 52/53-week fiscal year which ends on the Saturday nearest to December 31. The years ended December 27, 2025, and December 28, 2024 included 52 weeks.

Principles of Consolidation

The consolidated financial statements are presented on a comparative basis. The unaudited condensed consolidated balance sheets as of December 27, 2025, and December 28, 2024 include the accounts of SGTM, NRS LLC, MM, DDP LLC, Rose, and SGMC.

The unaudited condensed consolidated statement of operations for the twelve-month periods ended December 27, 2025, and December 28, 2024 include the accounts of SGTM, NRS LLC, MM, DDP LLC, Rose, and SGMC.

The consolidated financial statements include the accounts of all subsidiaries. All inter-company accounts have been eliminated in consolidation, including intercompany sales from NSR to MMI.

Critical Accounting Estimates

In order to prepare our financial statements in accordance with GAAP, we make estimates and assumptions that affect the amounts reported in our financial statements and accompanying notes. Such estimates are based upon



management's current judgments, which are normally based on knowledge and experience regarding past and current events and assumptions about future events. Certain estimates are particularly sensitive due to their significance to the financial statements and the possibility that future events may be significantly different from our expectations.

While there are a number of accounting policies affecting our financial statements, we have identified the following critical accounting estimates that require us to make the most subjective judgments in order to fairly present our consolidated financial statements.

Inventories

Summary:

Product inventories are recorded at the lower of cost or net realizable value. Cost is determined using the weighted average cost method.

Judgments and Uncertainties:

Significant judgment is required to estimate the fair market value of our inventory as it requires assumptions and projections to be made based off labor and overheads required for manufacturing of bulk and bagged product. Additionally, timber purchases may vary by "track" of land and the output of these purchases can yield different inputs which in turn impacts quantities of mulch, lumber and soil outputs. We monitor our inventory levels and manufacturing consumption by location to ensure cycle counts align with purchases, burn rates, etc, and record adjustments to inventory levels when inventory counts are out of balance with expected results.

Sensitivity of Estimates to Change:

As noted above, the "track" of land and output of these purchases yield different qualities which in turn impacts quantities of mulch, lumber and soil outputs and are sensitive to what is received from log vendor(s).

Acquisitions

Summary:

From time to time, we enter into strategic acquisitions in an effort to better service existing customers and to attract new customers. We account for acquired businesses using the acquisition method of accounting under ASC 805, which requires the assets acquired and liabilities assumed be recorded at date of acquisition at their respective fair values. In some instances, the Company has acquired assets under distressed conditions resulting in bargain purchase gains. In accordance with GAAP, the results of the acquisitions we have completed have valued the acquired assets at "certified appraised value" which have been reflected in our financial statements, thereafter.

Judgments and Uncertainties:

The Company performs annual impairment analysis to ensure the appraised value is aligned with the certified appraised value utilizing projected revenue and operating profit projections of these facilities. Additional leasehold improvements may be required to optimize the performance of these facilities.

Goodwill

Summary:

Goodwill represents the acquired fair value of a business in excess of the fair values of tangible and identified

F-7

intangible assets acquired and liabilities assumed. We test goodwill on an annual basis as part of our year-end processes and additionally if an event occurs or circumstances change that would indicate the carrying amount may be impaired.

The goodwill impairment test requires us to estimate and compare the fair value of a reporting unit to its carrying amount, including goodwill. If the fair value exceeds the carrying amount, the goodwill is not considered impaired. To the



extent a reporting unit's carrying amount exceeds its fair value, the reporting unit's goodwill is deemed impaired, and an impairment charge is recognized based on the excess of a reporting unit's carrying amount over its fair value.

Judgments and Uncertainties:

Significant judgment is required to determine whether impairment indicators exist and to estimate the fair value of our reporting units. Estimating the fair value of reporting units using the discounted cash flow model requires us to make assumptions and projections of revenue growth rates, gross margins, SG&A, capital expenditures, working capital, depreciation, terminal values, and weighted average cost of capital, among other factors.

The assumptions used to estimate fair value consider historical trends, macroeconomic conditions, and projections consistent with our operating strategy. Changes in these estimates could have a significant effect on whether or not an impairment charge is recorded and the magnitude of such a charge. Adverse market or economic events could result in impairment charges in future periods.

Sensitivity of Estimates to Change:

During the fourth quarter of the 2023 Fiscal Year, we performed our annual quantitative assessment of goodwill. No goodwill impairment charge was recorded as a result of the testing and the estimated fair value of each of our reporting units substantially exceeded its carrying value.

Revenue

The Company's revenues are derived from three primary types of products and services to clients: 1. license fees from the sale of its "Physical Truth Verified" block-chain utility technology platform, 2. sale of soil products (including Water Less Garden® soil and Soil Concentrate® as well as other related products for soil restoration), and 3. landscape recovery services.

The Company recognizes revenue when its performance obligations are satisfied. With respect to the sale of our soil products and soil concentrate, a performance obligation is met when product is pulled from inventory and segregated for shipping to our customer. For our landscape recovery services, our performance obligation is satisfied upon the completion of the landscape services for our customers. Products and services are primarily sold based on credit terms established for each customer. These credit terms, which are established in accordance with local and industry practices, require payment generally within 30 days of performance, or end of season qualifying orders. The Company estimates and reserves for its bad debt exposure based on its experience with past due accounts and collectability, the aging of accounts receivable and its analysis of customer data.

Cash

The Company considers all highly liquid short-term instruments that are purchased with an original maturity of three months or less to be cash equivalents. The Company did not have any cash equivalents as of December 27, 2025 and December 28, 2024.

Account Receivable

The Company performs ongoing credit evaluations of its customers' financial condition and maintains an allowance for credit losses based upon historical experience and a specific review of accounts receivable at the end of each period. Actual bad debts may differ from these estimates and the difference could be significant. At December 27, 2025 and December 28, 2024 the Company had 272,947 and \$24,815 of allowance for credit losses, respectively.

Inventories

Inventories are stated at the lower of cost or net realizable value, with cost determined by the weighted-average cost method using full absorption costing for manufactured goods.



The Company is expanding its soil and organic fertilizer segments through the production of Water Less Garden®, Soil Concentrate® and related products for soil restoration. During 2025, inventories related to the production of this new product line were recorded at the lower of cost or net realizable value. Monthly “yard inventory” is analyzed based on periodic cycle counts and adjusted as necessary. Inventories are also impacted by intercompany sales between NSR and MMI of forest products. The sale and cost of sale are eliminated in our financial statement consolidation process. During the twelve months ended December 27, 2025, the Company entered into a settlement with a shareholder that resulted in the write-off of \$10,762,510 of our inventory, offset by the return of 23,128,789 of common shares of the Company and the termination of a \$5,000,000 note payable (including accrued interest of 1,216,986).

Property and Equipment

Property and equipment are recorded at cost of fair market value in accordance with ASC 805-30-50 as further defined in the acquisition section below. Expenditures that enhance the useful lives of the assets are capitalized and depreciated. Depreciation is computed using the straight-line method over the estimated useful lives of the related capitalized assets. Machinery and equipment is generally depreciated over 7 to 10 years. Vehicles are generally depreciated over 5 years.

Maintenance and repairs are charged to expense as incurred. At the time of retirement or other disposition of property and equipment, its cost and accumulated depreciation is removed from the accounts and the resulting gain or loss, if any, is reflected in operations.

Impairment of Long-Lived Assets and Right of Use Assets

The Company reviews long-lived assets, including finite-lived intangible assets and right of use (“ROU”) lease assets, for impairment whenever events or changes in circumstances indicate that the carrying amount of such assets may not be recoverable. Recoverability of these assets is determined by comparing the forecasted undiscounted net cash flows of the operation to which the assets relate to the carrying amount. If the operation is determined to be unable to recover the carrying amount of its assets, then these assets are written down first, followed by other long-lived assets of the operation to fair value. Fair value is determined based on discounted cash flows or appraised values, depending on the nature of the assets.

Long-Term Investments and Related Accounting Policy

The Company has 0.39% ownership in an insurance group which provides annual dividends to the Company on a recurring basis. The Company valued this investment at December 27, 2025 and December 28, 2024 at an amount of \$1,005,104 and \$1,005,104, respectively.

Intangible Assets

The Company records its intangible assets at cost in accordance with Accounting Standards Codification (“ASC”) 350. Finite lived intangible assets are amortized over their estimated useful life using the straight-line method, which is determined by identifying the period over the term of the agreement. During the twelve months ended December 27, 2025, the Company entered into a settlement with a shareholder that resulted in the writeoff of \$11,760,000 of our intangible assets, offset by the return of 23,128,789 of common shares of the Company and the termination of a \$5,000,000 note payable (including accrued interest of 1,216,986).

Goodwill

Goodwill represents the excess of the purchase price of the acquired business over the estimated fair value of the identifiable net assets acquired. Goodwill is not amortized but is tested for impairment at least annually at year end, at the reporting unit level or more frequently if events or changes in circumstances indicate that the asset might be impaired. Goodwill is tested for impairment at the reporting level by first performing a qualitative assessment to determine whether

it is more likely than not that the fair value of the reporting unit is less than its carrying value. If the reporting unit does not pass the qualitative assessment, then the reporting unit’s carrying value is compared to its fair value. The fair values of the reporting units are estimated using market and discounted cash flow approaches. Goodwill is considered impaired if the carrying value of the reporting unit exceeds its fair value. The discounted cash flow approach uses expected future



operating results. As of December 27, 2025, the analysis of Goodwill by the Company showed no impairment of the carrying value of this asset.

Advertising and Marketing Costs

The Company expenses advertising and marketing costs as they are incurred. Advertising and marketing expenses were \$1,322,174 and \$1,358,759 for the twelve months December 27, 2025 and December 28, 2024, respectively, and are recorded in selling, general and administrative expenses in the statement of operations.

Fair Value Measurements

ASC 820 establishes a fair value hierarchy that prioritizes the inputs used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurement) and the lowest priority to unobservable inputs (level 3 measurement). This fair value measurement framework applies at both initial and subsequent measurement.

As of December 27, 2025 and December 28, 2024, the Company did not have any financial assets or liabilities that required fair value measurement.

Net Income (Loss) per Common Share

Basic net income (loss) per common share is computed by dividing the net income by the weighted average number of common shares outstanding during the period. Diluted net income (loss) per share includes the effect of Common Stock equivalents (stock options, unvested restricted stock, and warrants) when, under either the treasury or if-converted method, such inclusion in the computation would be dilutive.

	12 Months Ended	
	Dec 27, 2025	Dec 28, 2024
Numerator for basic and diluted earnings (loss) per share:		
Net income (loss)	\$ (16,824,868)	\$ (21,178,314)
Denominator for basic earnings (loss) per share –		
Weighted Average Shares Outstanding	101,388,944	108,794,853
Stock Warrants and Options	-	5,000,000
Convertible notes	2,200,000	2,200,000
Denominator for diluted earnings (loss) per share –		
Weighted Average and Assumed Conversion	103,588,944	115,994,853
Net income (loss) per share:		
Basic net income (loss) per share	\$ (0.17)	\$ (0.19)
Diluted net income (loss) per share	\$ (0.16)	\$ (0.18)

The total outstanding shares of the Company’s common stock as of December 27, 2025 and December 28, 2024 was 108,901,548 and 114,710,030, respectively..

Income Taxes

Components of income before taxes were as follows:



	Annual	
	Dec 27, 2025	Dec 28, 2024
Net Income Before Taxes		
U.S.	\$ (23,018,684)	\$ (22,467,717)
Foreign	-	-
Total	(23,018,684)	(22,467,717)
Current income tax expense		
U.S. federal	\$ 1,335,084	\$ 3,645,460
U.S. state and local	\$ -	\$ -
Foreign	\$ -	\$ -
Total current	\$ 1,335,084	\$ 3,645,460
Deferred income tax (benefit) expense		
U.S. federal	\$ (7,528,900)	\$ (4,934,863)
U.S. state and local	\$ -	\$ -
Foreign	\$ -	\$ -
Total deferred	\$ (7,528,900)	\$ (4,934,863)
Total	\$ (6,193,816)	\$ (1,289,403)

As of December 27, 2025, the Company had available tax-effected net operating loss carryforwards of \$25,637,635 that can be carried forward indefinitely.

The Company recognizes the tax effects of uncertain tax positions only if such positions are more likely than not to be sustained based solely upon its technical merits at the reporting date. The Company refers to the difference between the tax benefit recognized in its financial statements and the tax benefit claimed in the income tax return as an unrecognized tax benefit. There was no expense or liability recorded for unrecognized tax benefits for each period presented. The Company does not expect that the unrecognized tax benefit will materially change over the next 12 months.

Below is a breakdown to the income tax credit in the amount of \$6,193,816 for fiscal year ending December 27, 2025.

	Dec 27, 2025
Income (loss) before provision for income taxes	\$ (23,018,684)
Effective rate (after accounting for book vs tax differences)	26.9%
SGTM consolidated tax benefit	\$ (6,193,816)

Deferred tax assets and liabilities are recognized for the future tax consequences attributable to differences between the consolidated financial statement carrying amounts of existing assets and liabilities and their respective tax bases. Deferred tax assets, including tax loss and credit carry forwards, and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. The effect on deferred tax assets and liabilities of a change in tax rates is recognized in income in the period that includes the enactment date.

The Company utilizes ASC Topic 740, "Income Taxes," which requires the recognition of deferred tax assets and liabilities for the expected future tax consequences of events that have been included in the consolidated financial statements or tax returns. The Company accounts for income taxes using the asset and liability method to compute the differences between the tax basis of assets and liabilities and the related financial amounts, using currently enacted tax rates. A valuation allowance is recorded when it is "more likely-than-not" that a deferred tax asset will not be realized. For

tax positions that meet a "more likely than not" threshold, the Company recognizes the benefit in the consolidated financial statements.

For the twelve months ended December 27, 2025 and December 28, 2024, the Company recognized approximately \$6,193,816 and \$1,289,403 of tax benefit, respectively. These tax provisions were based on a 27% and 6% effective rate



for federal and state income taxes in fiscal 2025 and 2024, respectively, after accounting for permanent and temporary differences between book and taxable income. The Company’s practice is to recognize interest and penalties, if any, related to uncertain tax positions in income tax expense in the consolidated statements of operations.

Under ASC 740-10-30-17 the Company must consider all available evidence in assessing the NOL valuation allowance which weighs the impact of historical performance and future expectations. Litigation and associated expenses were charged to the Company’s financial statements and encumbered the Company’s ability to secure traditional financing resulting in high interest loans. Although the Company has sustained substantial losses in the last two fiscal years, the Company has secured substantial technology and inventory over this period which are expected to generate substantial revenue in 2026 and beyond which will give the Company the opportunity to utilize substantial tax benefits for these losses. Based on the Company’s projected revenue and profits for 2026 and 2027, it is believed the NOL valuation allowance is “more likely-than-not”, therefore, the Company recognizes tax benefits in the consolidated financial statements.

NOTE 3 – INVENTORIES AND PREPAID EXPENSES

Inventories

Over the last couple years, the Company increased its production of Water Less Garden® soil to keep pace with a significant influx of raw materials from the Company’s storm recovery division. During 2025, the Company entered into a settlement with a shareholder that resulted in the write-off of \$10,762,510 of our inventory, offset by the return of 23,128,789 of common shares of the Company and the termination of a \$5,000,000 note payable (including accrued interest of 1,216,986). Listed below are the amounts of Raw Materials, Work-in Progress, and Finished Goods in our inventory as of December 27, 2025 and December 28, 2024, respectively.

	December 27, 2025		December 28, 2024	
Raw Materials	\$	42,555,743	\$	28,723,565
Work in Progress		9,126,654		8,679,187
Finished Goods		8,112,308		34,292,412
Total Inventory	\$	59,794,705	\$	71,695,163

Prepaid Expenses and Other Current Assets

In August, 2024 the Company amended its long-term marketing agreement to extend through September, 2030. This agreement is designed to increase brand awareness for our product lines including our “Physical Truth Verified” block-chain utility program, Water Less Garden®, and Soil Concentrate®, using television and billboard resources to secure attention to our new product lines across 400 million households weekly on Bloomberg and Fox. This transaction was originally recorded as a prepaid advertising asset in October of 2022 at a value of \$7,175,000 with this asset being amortized over the terms of the agreement in accordance with the production and broadcast schedule. The Company amortizes this marketing service on a straight-line basis through September, 2030. The information below shows the year over year change in prepaid and other current assets:

	December 27, 2025		December 28, 2024	
Advances on inventory	\$	20,000	\$	20,000
Prepaid marketing expenses		3,408,125		4,125,625
<u>Other assets & deposits</u>		<u>2,085,410</u>		<u>2,373,560</u>
Total Prepaid & Other Current Asset Totals	\$	5,513,535	\$	6,519,185

NOTE 4 – PROPERTY AND EQUIPMENT



Property and equipment are recorded at cost. Expenditures that enhance the useful lives of the assets are capitalized and depreciated. Depreciation is computed using the straight-line method over the estimated useful lives of the related capitalized assets. Machinery and equipment is generally depreciated over 7 years. Vehicles are generally depreciated over 5 years. Maintenance and repairs are charged to expense as incurred. At the time of retirement or other disposition of property and equipment, its cost and accumulated depreciation is removed from the accounts and the resulting gain or loss, if any, is reflected in operations.

	<u>December 27, 2025</u>	<u>December 28, 2024</u>
Machinery and equipment	\$ 20,453,877	\$ 23,772,163
Vehicles	3,442,527	2,444,481
Land	9,196,570	9,196,570
Buildings & Improvements	16,497,305	16,627,428
Furniture	142,970	142,970
Customized Software	373,867	373,867
Construction in process	21,922,738	23,817,262
Gross Property & Equipment	<u>72,029,854</u>	<u>76,374,741</u>
Less: accumulated depreciation	<u>(28,334,077)</u>	<u>(25,817,274)</u>
Property and equipment, net	\$ 43,695,777	\$ 50,557,467

Property and equipment are recorded at cost. Expenditures that enhance the useful lives of the assets are capitalized and depreciated. Machinery, equipment and vehicles are generally depreciated on a straight-line basis over 5 over the lesser of their estimated useful lives or the remaining lease terms. The amortization of the right-of-use to 10 years over the estimated useful lives of the assets, as noted below. Leasehold improvements are depreciated (“ROU”) assets under finance leases is included in amortization expense. Expenditures for replacement or major renewals of significant items are capitalized. Expenditures for maintenance, repairs, and minor renewals are generally charged to expense as incurred. Upon retirement or disposal of assets, the cost and accumulated depreciation and amortization are eliminated from the respective accounts and the related gains or losses are credited or charged to earnings.

Depreciation and amortization of property and equipment is computed using the straight-line method over the estimated useful lives of the related assets. Leasehold improvements are amortized over the shorter of the useful lives of the improvements or the term of the lease. Furniture, fixtures, and equipment, are depreciated over useful lives as noted below:

<u>Asset Class</u>	<u>Useful Life</u>
Machinery & equipment	7 years
Office equipment	5-7 years
Leasehold improvement	10-15 years
Autos and trucks	5 years
Buildings	39.5 years
Land	infinite
CIP	until placed in service

NOTE 5 – INTANGIBLE AND LONG-LIVED ASSETS

The Company records its intangible assets at cost in accordance with Accounting Standards Codification (“ASC”) 350. Finite lived intangible assets are amortized over their estimated useful life using the straight-line method, which is

determined by identifying the period over the term of the agreement. During the year ended December 27, 2025 the Company entered into a settlement with a large shareholder that resulted in the writeoff of \$11,760,000 of our intangible assets, offset by the return of 23,128,789 of common shares of the Company and the termination of a \$5,000,000 note payable (with accrued interest of 1,216,986).



NOTE 6 – ACCOUNTS PAYABLE AND ACCRUED EXPENSES

Accounts payable and accrued expenses consist of the following amounts:

	<u>December 27, 2025</u>	<u>December 28, 2024</u>
Accounts payable	\$ 15,870,438	\$ 14,619,657
Accrued interest	10,104,065	5,630,607
Accrued expenses	<u>1,579,398</u>	<u>3,715,569</u>
	<u>\$ 27,553,901</u>	<u>\$ 23,965,833</u>

NOTE 7 – LEASES

Sale/Leaseback

The Company reviews long-lived assets, including finite-lived intangible assets and right of use (“ROU”) lease assets, for impairment whenever events or changes in circumstances indicate that the carrying amount of such assets may not be recoverable. Recoverability of these assets is determined by comparing the forecasted undiscounted net cash flows of the operation to which the assets relate to the carrying amount. If the operation is determined to be unable to recover the carrying amount of its assets, then these assets are written down first, followed by other long-lived assets of the operation to fair value. Fair value is determined based on discounted cash flows or appraised values, depending on the nature of the assets.

The Company’s lease liabilities consist of the following:

	<u>December 27, 2025</u>	<u>December 28, 2024</u>
ROU Liability	\$ 12,160,430	\$ 12,160,430
Finance Lease	530,592	582,372
Operational Lease	<u>55,727</u>	<u>53,151</u>
TOTALS	<u>12,749,749</u>	<u>12,795,953</u>

As of December 27, 2025, remaining maturities of lease liabilities were as follows:

	<u>Finance Lease</u>	<u>Operating Lease</u>
2026	14,331,530	59,529

NOTE 8 –NOTES PAYABLE

Notes Payable are summarized as follows:

	<u>December 27, 2025</u>	<u>December 28, 2024</u>
<u>Summary of Outstanding Debt</u>		
<u>Category</u>		
Real Estate	\$ 17,519,659	\$ 17,325,761
Equipment	\$ 9,474,510	\$ 7,906,337
Other Obligations	\$ 4,495,428	\$ 6,800,664
Related Party	\$ 4,038,707	\$ 6,640,000
Total Debt Obligation	<u>\$ 35,528,304</u>	<u>\$ 38,672,762</u>

During the twelve months ended December 27, 2025, the Company entered into a settlement with a shareholder that resulted in the write-off of a note payable to an international company with a \$5,000,000 balance (including \$1,216,986 of accrued interest).



The Company refinanced a real estate debt obligation which resulted in the balance of the revised note payable accruing interest at 9% through March, 2029. This note requires monthly interest payments and a lump sum payment of the full principal balance of \$1,248,198 in March, 2029.

Listed below is a detailed schedule of the company's debt obligations:

Outstanding Note(s)	December 27, 2025	December 28, 2024
Seller note payable bearing interest at 6%, monthly payments of principal and interest of \$82,390 beginning January 2023 with a \$9,476,902 balloon due December 2028, secured by mortgaged real estate	\$ 11,271,461	\$ 11,271,461
Note payable to a bank, secured by equipment, bearing interest at 2.95% Monthly payments of principal and interest in the amount of \$28,698 beginning January 2021 and due through December 2025	258,791	748,791
Note payable to an equipment financing company bearing interest at 3.95%. Monthly payments of principal and interest of \$1,699 due August 2020 through July 2025	38,900	38,900
Note payable to an equipment financing company bearing interest at 3.95%. Monthly payments of principal and interest of \$8,316 due August 2020 through July 2025	201,370	201,370
Note payable to an equipment financing company bearing interest at 3.95%. Monthly payments of principal and interest of \$7,034 due August 2020 through July 2025	236,892	236,892
Note payable to an equipment financing company bearing interest at 3.95%. Monthly payments of principal and interest of \$679 due August 2020 through July 2025	15,544	15,544
Note payable to an equipment financing company bearing interest at 3.95%. Monthly payments of principal and interest of \$7,392 due February 2021 through January 2026.	216,101	216,101
Note payable with a related party to the Company was refinanced in May, 2024. The note bears interest at 12%. Monthly payments of interest of \$16,400 starting in June, 2024 with the balance due in May, 2025	1,640,000	1,640,000
Note payable to an equipment financing company bearing interest at 11.45%. Monthly payments of principal and interest of \$18,121 due through Mar-27	530,010	695,010
Note payable to an equipment financing company bearing interest at 11.45%. Monthly payments of principal and interest of \$11,312 due through Mar-27	433,855	433,855



Note payable to a financing company bearing interest at 141%. Weekly payments of principal and interest of \$9,333 due through Jul-23	185,815	185,815
Note payable for real estate bearing interest at 12% with monthly interest payments of \$20,000 with balloon of \$2,000,000 due in August, 2024	-	2,000,000
Notes payables to various finance companies bearing interest at ranges from 71% to 126% with weekly payments of principal and interest of \$3,000 due through Mar-23	4,495,428	4,567,988
Note payable for real estate bearing interest at 12% with monthly interest payments of \$30,000 with balloon of \$3,000,000 due in October, 2025	3,000,000	3,000,000
Amended Convertible Note bearing interest at 12% with monthly payments of \$19,000 and a balloon payment of 1,304,974 due in December, 2025; Note is convertible during term at \$0.50 per share of Company's common stock	1,398,707	1,232,675
Notes payables to various finance companies bearing interest at ranges from 6.3% to 9.2% with monthly payments of principal and interest totaling \$24,729 due through Mar-25	400,952	400,952
Note payable for inventory bearing interest at 12% with monthly payments of \$83,334 through July, 2028	--	5,000,000
Note payable to an equipment financing company bearing interest at 12.00%. Monthly payments of principal and interest of \$812 due through Jun-28	35,241	35,241
Convertible Note bearing interest at 20% with a balloon payment of principal and accrued interest in January, 2024; Note is secured by two of the properties of the Company	1,000,000	1,000,000
Note payable to an equipment financing company bearing interest at 8%. Monthly payments of principal and interest of \$12,135 due through Nov-28	606,702	606,702
Note payable to an equipment financing company bearing interest at 8.3%. Monthly payments of principal and interest of \$6,474 due through Oct-27	282,015	282,015
Note payable to an equipment financing company bearing interest at 8.3%. Monthly payments of principal and interest of \$6,474 due through Oct-27	282,015	282,015
Note payable to an equipment financing company bearing interest at 9.9%. Monthly payments of principal and interest of \$7,549 due through Jan-28	332,776	332,776
Note payable to an equipment financing company bearing interest at 9.9%. Monthly payments of principal and interest of \$7,549 due through Jan-28	332,776	332,776
Note payable to an equipment financing company bearing interest at 8%. Monthly payments of principal and interest of \$10,967 due through Nov-28	548,347	548,347
Note payable to an equipment financing company bearing interest at 10.59%. Monthly payments of principal and interest of \$7,067 due through Jun-28	316,135	316,135
Note payable to an equipment financing company bearing interest at 10.20%. Monthly payments of principal and interest of \$4,359 due through Apr-27	156,338	156,338



Note payable to an equipment financing company bearing interest at 10.6%. Monthly payments of principal and interest of \$3,618 due through Dec-27	154,888	154,888
Note payable to an equipment financing company bearing interest at 10.6%. Monthly payments of principal and interest of \$3,836 due through Dec-27	164,248	164,248
Note payable to an equipment financing company bearing interest at 7.95%. Monthly payments of principal and interest of \$9,292 due through Aug-2030	458,812	458,812
Note payable for real estate bearing interest at 9% and balloon payment at end of term. Monthly interest of \$9,361 with balloon of \$1,248,196 in March, 2029	1,248,196	1,054,300
Note payable to an equipment financing company bearing interest at 7.5%. Monthly payments of principal and interest of \$11,850 due through Sep-28	583,222	583,222
Note payable to an equipment financing company bearing interest at 11.86%. Monthly payments of principal and interest of \$2,588 due through May-25	49,425	49,425
Note payable to an equipment financing company bearing interest at 3.61%. Monthly payments of principal and interest of \$7,907 due through Apr-27	138,598	138,598
Note payable to an equipment financing company bearing interest at 3.61%. Monthly payments of principal and interest of \$6,937 due through Apr-27	109,506	109,506
Note payable to an equipment financing company bearing interest at 3.49%. Monthly payments of principal and interest of \$7,118 due through Apr-27	112,378	112,378
Note payable to an equipment financing company bearing interest at 7.70%. Monthly payments of principal and interest of \$2,416 due through May-27	94,441	94,441
Note payable to an equipment financing company bearing interest at 6.99%. Monthly payments of principal and interest of \$14,056 due through Jun-27	587,070	587,070
Note payable to an equipment financing company bearing interest at 6.99%. Monthly payments of principal and interest of \$2,307 due through Jun-27	96,348	96,348
Note payable to an equipment financing company bearing interest at 6.99%. Monthly payments of principal and interest of \$1,468 due through Jun-27	61,292	61,292
Note payable to an equipment financing company bearing interest at 6.99%. Monthly payments of principal and interest of \$2,780 due through Jun-27	116,092	116,092
Note payable to an equipment financing company bearing interest at 6.99%. Monthly payments of principal and interest of \$5,064 due through Sep-27	226,079	226,079
Note payable to an equipment financing company bearing interest at 8.3%. Monthly payments of principal and interest of \$6,474 due through Oct-27	282,015	282,015
Note payable to an equipment financing company bearing interest at 8.3%. Monthly payments of principal and interest of \$6,474 due through Oct-27	282,015	282,015
Note payable to an equipment financing company bearing interest at 9.9%. Monthly payments of principal and interest of \$7,549 due through Jan-28	332,776	332,776
Note payable to an equipment financing company bearing interest at 9.9%. Monthly payments of principal and interest of \$7,549 due through Jan-28	<u>332,776</u>	<u>332,776</u>



Total notes payable	35,528,304	38,672,762
Short-term portion of notes payable	33,778,596	38,672,762
Long-term portion of notes payable	<u>\$ 1,749,707</u>	<u>\$ -</u>

The schedule of future maturities on the above notes are as follows:

<u>Year</u>	<u>Amount</u>
2026	\$ 35,528,304

NOTE 9 – STOCKHOLDERS’ EQUITY

Preferred Stock

On December 31, 2019, the Company’s Board of Directors adopted articles of incorporation in the state of Delaware authorizing, without further vote or action by the stockholders, to create out of the unissued shares of the Company’s common stock, \$0.0001 par value Preferred Stock. The Board of Directors is authorized to establish, from the authorized and unissued shares of Preferred Stock, one or more classes or series of shares, to designate each such class and series, and fix the rights and preferences of each such class of Preferred Stock; which class or series shall have such voting powers, such preferences, relative, participating, optional or other special rights, and such qualifications, limitations or restrictions as shall be stated and expressed in the resolution or resolutions providing for the issuance of such class or series of Preferred Stock as may be adopted from time to time by the Board of Directors prior to the issuance of any shares thereof. The articles of incorporation and designation authorizes the issuance of 5,000,000 shares of Preferred Stock, of which 100 shares have been designated as Series A Preferred Stock, of which 90 of Series A are issued and outstanding as of December 30, 2023. Each holder of outstanding shares of Series A Preferred Stock shall be entitled to cast the number of votes equal to the number of whole shares of Series A Preferred Stock held by such holder as of the record date for determining stockholders entitled to vote on such matter, with each share casting a vote equal to: the quotient of the sum of all outstanding shares of common stock together with any and all other securities of the Company that provide for voting on an “as converted” basis divided by 0.99.

Equity Transactions During the Period

The following issuances of common stock affected the Company’s Stockholders’ Equity:

In January, 2024, the Company issued 9,688,878 shares as part of a debt restructuring transaction with a creditor of the Company at a price of \$0.60 per share.

In February, 2024, the Company issued 104,800 shares pursuant to subscription agreements, at a price of \$0.25 per share.

In March, 2024, the Company issued 3,109,781 shares for services to key advisors and to other investors pursuant to subscription agreements, at a price of \$0.25 per share.

In April, 2024, the Company issued 696,941 shares for services to key advisors and to other investors pursuant to subscription agreements, at an average price of \$0.40 per share.

In May, 2024, the Company issued 3,390,000 shares to a related party as part of a debt for common stock conversion at a price of \$0.50 per share.

In May, 2024, the Company issued an additional 584,000 shares for services to key advisors and to other investors pursuant to subscription agreements, at an average price of \$0.50 per share.

In June, 2024, the Company issued 364,286 as part of a debt forbearance agreement and for services to a consulting firm at a price of \$0.70 per share.



In July, 2024, the Company issued 2,500,000 shares pursuant to an Asset Purchase Agreement at a price of \$0.69 per share.

In September, 2024, the Company issued 975,000 shares for services to key advisors and as an option to acquire certain intellectual property at a price of \$0.50 per share.

In October, 2024, the Company issued 301,364 shares for services to key advisors as part of a debt forbearance agreement and for services at an average price of \$0.70 per share.

In November, 2024, the Company issued 568,333 shares for services from a Company executive and to other investors pursuant to subscription agreements, at a price of \$0.60 per share.

In December, 2024, the Company issued 36,772 shares for services to key employees as variable compensation advisors and to other investors pursuant to subscription agreements, at an average price of \$0.40 per share.

In January 2025, the Company issued 1,871,458 shares for services to key advisors for marketing and financial consulting services at an average price of \$0.28 per share.

In February 2025, the Company issued 706,762 shares for marketing consulting services and to an investor pursuant to subscription agreement at an average price of \$0.07 per share.

In March 2025, the Company issued 4,688,187 shares for services to key advisors for marketing and financial consulting services at an average price of \$0.07 per share.

In April 2025, the Company issued 200,000 shares for services for operational and product development services at an average price of \$0.08 per share.

In May 2025, the Company issued 1,025,058 shares for services to key advisors for financial and legal consulting services at an average price of \$0.06 per share.

In June 2025, the Company issued 1,040,000 shares for services to key advisors for marketing and promotional services at an average price of \$0.06 per share. In addition, the Company issued 300,000 shares to investors pursuant to subscription agreements, at an average price of \$0.075 per share.

In August 2025, the Company entered into a settlement with a shareholder that resulted in the write-off of \$10,762,510 of our inventory and \$11,760,000 of our intangible assets, offset by the return of 23,128,789 of common shares of the Company and the termination of a \$5,000,000 note payable (including accrued interest of 1,216,986).

In September 2025, the Company issued 7,480,509 shares for services for operational and product development services as settlement fees with creditors at an average price of \$0.048 per share.

In December 2025, the Company issued 20,000 shares for settlement of a creditor obligation at an average price of \$0.07 per share.

NOTE 10 –STATEMENT OF CASH FLOWS

Non-Cash Changes in Inventory, Intangible Assets, Accrued Interest and Notes Payable

In August 2025, the Company entered into a non-cash settlement with a shareholder that resulted in the write-off of \$10,762,510 of our inventory and \$11,760,000 of our intangible assets, offset by the return of 23,128,789 of common shares of the Company and the termination of a \$5,000,000 note payable (including accrued interest of 1,216,986).

Non-Cash Changes in Land and Buildings

In December 2025, the Company had its property in Beaver, Washington foreclosed on resulting in a non-cash loss of \$8,136,658 and a reduction to the carrying value of its buildings by \$8,248,335 and equipment by \$678,095.



Inventory, Intangible Assets, Accrued Interest and Notes Payable

In August 2025, the Company entered into a non-cash settlement with a shareholder that resulted in the write-off of \$10,762,510 of our inventory and \$11,760,000 of our intangible assets, offset by the return of 23,128,789 of common shares of the Company and the termination of a \$5,000,000 note payable (including accrued interest of 1,216,986).

Non-Cash Stock Subscriptions/Redemptions

The Company issued 17,120,307 shares of common stock in the 2025 fiscal year in exchange for a combination of marketing, legal, and settlement fees valued at \$1,527,594.

NOTE 11 – COMMITMENTS AND CONTINGENCIES

Legal Claims

The Company and certain subsidiaries are involved in litigation and various legal matters, including both proceedings initiated by the Company and matters arising in the ordinary course of business. See Note 13 — Subsequent Events for disclosure of a significant legal proceeding initiated by the Company subsequent to fiscal year end. Management does not believe any currently pending ordinary course matters will have a material adverse effect on the Company's financial position, results of operations, or cash flows, though no assurance can be given regarding the outcome of any pending proceedings.

NOTE 12 – CONCENTRATION OF CREDIT RISK

Cash Deposits

Financial instruments that potentially subject the Company to concentrations of credit risk consist principally of cash deposits. Accounts at each institution are insured by the Federal Deposit Insurance Corporation (“FDIC”) up to \$250,000. As of December 27, 2025, the Company did not have any deposit amounts in excess of the FDIC insured limit.

Revenues

For the six and twelve months ended September 27, 2025, and December 28, 2024, respectively, one customer accounted for 9% and 27% of revenue.

Accounts Receivable

As of September 27, 2025, and December 28, 2024, one customer accounted for 11% and 36% of accounts receivable, respectively.

NOTE 13 – SUBSEQUENT EVENTS

Strategic Repositioning

Subsequent to fiscal year end, the Company formally repositioned its primary business identity as a Physical Truth Infrastructure technology company. This repositioning reflects the completion of the development phase of the Company's Restore.Earth platform, the public disclosure of the Company's complete pending patent portfolio, and the commencement of commercial operations. The Company updated its business description and OTC Markets company profile effective with this Annual Disclosure to accurately reflect its current operations, principal business activities, and market position.

Patent Portfolio Disclosure

On April 7, 2026, the Company publicly disclosed its complete portfolio of 169 pending U.S. provisional patent applications through a press release distributed via GlobeNewswire. All 169 applications are exclusively assigned to Sustainable Green Team, Ltd. The portfolio spans 13 institutional domains: environmental verification and carbon markets; government accountability and fraud prevention; physical commerce and supply chain integrity; atmospheric



and space systems; defense, critical infrastructure, and national security; healthcare, humanitarian, and social integrity; and conservation, wildlife, and outdoor recreation. The complete portfolio schedule including all USPTO application numbers is available at sgmtech.com/sgtm/technology

Platform Commercial Operations

The Company's Restore.Earth platform commenced commercial operations subsequent to fiscal year end. The platform is built on over 850,000 lines of proprietary production code comprising 309 active edge functions, 322 database tables, 1,766 interface components, and 179 live platform pages, operating 69 proprietary verification protocols across 17 core scan modes. The Company has recorded over 4,000 live blockchain transactions on Polygon Mainnet and has indexed verification coverage across 195 nations. The platform supports 32 languages across 70 Physical Truth Academies and integrates with 97 social accounts across 13 platforms.

Platform Technology Architecture

The Restore.Earth platform operates through a multi-layer verification pipeline that processes physical events through five sequential confirmation stages before any financial, regulatory, or legal claim is permitted to flow from the event. Stage one is GPS-confirmed physical presence at a verified coordinate. Stage two is hardware-secured execution within a trusted execution environment that prevents data manipulation at the device level. Stage three is multi-model artificial intelligence ensemble verification requiring consensus at 95% confidence before proceeding. Stage four is independent satellite cross-reference using Copernicus, EOSDA, Landsat, and NASA FIRMS to confirm physical conditions at the verified coordinate. Stage five is permanent cryptographic anchoring on Polygon blockchain network Chain ID 137 using BLAKE3 hashing and Ed25519 identity verification, creating an immutable public record that cannot be altered, deleted, or disputed. This architecture makes physical fraud structurally impossible — not contractually prohibited, but architecturally prevented.

Executive Compensation Plan

Effective October 2025, the Company's Chief Executive Officer voluntarily elected to forego all cash salary compensation. On March 31, 2026, the Board of Directors adopted the 2026 Equity Incentive Plan and granted cashless warrants and milestone restricted stock awards to five executive officers and co-founders: Anthony J. Raynor, Tami Raynor, Barry Papenfuss, Brian Rivera, and Victor Spangler. All warrants carry an exercise price of \$1.00 per share — approximately twenty times the Company's trading price at the time of grant — and are exercisable exclusively on a cashless basis. No value is received from any warrant unless the Company's Common Stock trades at or above \$1.00 per share. Milestone restricted stock vests upon sustained achievement of market capitalization thresholds from \$250,000,000 to \$5,000,000,000. See Note B for complete disclosure.

Charitable Share Donation

Anthony J. Raynor and Tami Raynor jointly donated 30,000,000 personally held shares of the Company's Common Stock to the Raynor Shine Foundation, an affiliated nonprofit organization serving as the humanitarian mission entity of the Restore.Earth ecosystem. The donated shares do not affect the Company's total shares outstanding

Commercial and Strategic Developments

Subsequent to fiscal year end, the Company has advanced commercial relationships across multiple institutional sectors. The Company's platform has been presented to federal agency representatives in connection with government program verification and fraud prevention applications. The Company has engaged in discussions with regional licensing partners regarding deployment of the Restore.Earth verification platform for carbon credit generation, waste diversion credentialing, and regenerative agriculture certification. The Company's RestoreCoin utility token is operational on the Polygon blockchain network.

Legal Proceedings — Company as Plaintiff

In April 2026, the Company, together with its subsidiary Mulch Manufacturing, Inc. and its Chief Executive Officer Anthony J. Raynor, filed a Verified Complaint in the Circuit Court of the Fourth Judicial Circuit, Duval County, Florida against Ralph T. Spencer and Christie Spencer. The complaint asserts claims including fraudulent inducement of a settlement agreement, material breach, tortious interference with business relationships, defamation, and Florida Civil



RICO, with damages alleged in excess of \$20,000,000. At the initial proceeding, the Court declined relief sought by the defendants and the matter is proceeding. The Company intends to pursue its claims vigorously.

Other Subsequent Events

In January 2026, the Company's property in Jasper, Florida was subject to foreclosure proceedings in the ordinary course of resolving legacy real estate obligations, resulting in a non-cash loss of \$6,820,509 and a reduction to the carrying value of buildings by \$9,542,984 and equipment by \$245,735. In March 2026, the Company entered into a Convertible Note Payable for \$100,000 bearing interest at ten percent per annum, maturing one year from the effective date, with conversion rights into Common Stock at \$0.05 per share. Over the period from December 28, 2025 to April 15, 2026, the Company issued 6,820,505 shares of its Common Stock for promotional, legal, and financial services at an average price of \$0.04 per share.

F – 19

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:

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, Anthony Raynor certify that:

1. I have reviewed this Disclosure Statement for THE SUSTAINABLE GREEN TEAM, LTD.;
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.

April 15, 2026 [Date]

/s/ Anthony Raynor [CEO's Signature]

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

Principal Financial Officer:

I, Barry Papenfuss certify that:

1. I have reviewed this Disclosure Statement for THE SUSTAINABLE GREEN TEAM, LTD.;



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.

April 15, 2026 [Date]

/s/ Barry Papenfuss [CFO's Signature]

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