

Alternative Reporting Standard: Pink[®] Basic Disclosure Guidelines

Federal securities laws, such as Rules 10b-5 and 15c2-11 of the Securities Exchange Act of 1934 (“Exchange Act”) as well as Rule 144 of the Securities Act of 1933 (“Securities Act”), and state Blue Sky laws, require issuers to provide *current information* to the public markets. With a view to facilitating compliance with these laws, OTC Markets Group has created these Pink Basic Disclosure Guidelines (“Guidelines”).¹ These Guidelines set forth the disclosure obligations that make up the “Alternative Reporting Standard” for Pink companies. These Guidelines have been designed to encompass the “Catch All” information required in Rule 15c2-11,² however they have not been reviewed by the U.S. Securities and Exchange Commission or any state securities regulator. We use information provided by companies under these Guidelines to designate the appropriate tier in the Pink Market: Current Information or Limited Information.³

These Guidelines may be amended from time to time, in the sole and absolute discretion of OTC Markets Group, with or without notice. The information provided by companies under these Guidelines is subject to our [Privacy Policy](#).

Pink Current Information Tier

Companies that make the information described below publicly available on a timely basis may qualify for the Current Information Tier.

Qualification Process:

1. **Subscribe to the OTC Disclosure & News Service:** by submitting an application through [Gateway](#). Allow OTC Markets 2-4 weeks of application processing time.
2. **Upload Initial Disclosure:** Upload the following documents through OTCIQ:
 - **All Quarterly Reports** for Current Fiscal Year – must include Disclosure Statement and Financial Reports listed below
 - **Annual Report** for Most Recently Completed Fiscal Year– must include Disclosure Statement and Financial Reports listed below
 - **Annual Report** for Prior Completed Fiscal Year – must include Financial Reports listed below
 - **Disclosure Statements:** Disclosure information pursuant to these Guidelines for the applicable period. (see the fillable form starting on Page 4).
 - **Financial Statements:** Financial reports must be prepared according to U.S. GAAP or International Financial Reporting Standards (IFRS) but are not required to be audited. Required financial statements include:
 - Audit Letter, if audited
 - Balance Sheet
 - Statement of Income
 - Statement of Cash Flows
 - Statement of Retained Earnings (Statement of Changes in Stockholders’ Equity)
 - Notes to Financial Statements
3. **Attorney Letter** (only required if not providing audited financials): If financial statements are not audited by a PCAOB registered firm, companies must retain U.S. counsel to review their disclosure and provide a letter to OTC Markets Group with respect to adequate current information by providing the following:
 - **Attorney Letter Agreement:** The attorney must submit a signed Attorney Letter Agreement according to the [Attorney Letter Agreement Instructions](#). The attorney is required to submit an Attorney Letter Agreement for each company that engages the attorney for the purpose of providing this Letter.
 - **Attorney Letter:** After a qualified attorney reviews the Disclosure Statement, upload the “Attorney Letter With Respect to Current Information” in accordance with the [Attorney Letter Guidelines](#) through OTCIQ. Attorney Letters must reference all required reports as set forth in Section 2 above.

¹ This is not legal advice, and OTC Markets Group makes no assurance that compliance with our disclosure requirements will satisfy any legal requirements.

² Publication of information pursuant to these Guidelines does not guarantee or ensure that the Company will be designated as having “current information” or eligible for public quotations pursuant to Rule 15c2-11 or any other applicable regulation.

³ OTC Markets Group may require companies with securities designated as Caveat Emptor to make additional disclosures in order to qualify for the Pink Current Information tier.

4. **Verified Profile:** The Company must verify the Company Profile through OTCIQ, including, but not limited to, a complete list of officers, directors, and service providers; outstanding shares; a business description; contact information; and the name of all company insiders. Company insiders are defined as the beneficial owner of more than 10% of the outstanding units or shares of any class of any equity security of the issuer.
5. **OTC Markets Group Processing of Disclosure:** Allow OTC Markets Group to process the posted documents (typically three to five business days) and provide any comments. Companies will only be evaluated for Current Information once all required documentation has been submitted. A new Attorney Letter is required upon amendment of any referenced report.
6. **Ongoing Disclosure Requirements:** To qualify for Current Information on an ongoing basis, companies must:
 - Upload reports through OTCIQ on the following schedule:
 - Quarterly Report within **45 days** of the quarter end
 - Annual Report within **90 days** of the fiscal year end
 - Attorney Letter within **120 days** of the fiscal year end
 - Maintain a Verified Profile. At least once every six months, review and verify the Company's profile information through OTCIQ.

Pink Limited Information Tier

Companies that make the information described below publicly available through OTCIQ may qualify for the Limited Information Tier.

7. **Annual Financial Statements:** Companies must upload the below financial statements for a completed Fiscal Year within the past 16 months. Financial reports must be prepared according to U.S. GAAP or International Financial Reporting Standards (IFRS) but are not required to be audited.
 - Audit Letter, if audited
 - Balance Sheet
 - Statement of Income
 - Statement of Cash Flows
 - Statement of Retained Earnings (Statement of Changes in Stockholders' Equity)
 - Notes to Financial Statements
8. **Verified Profile:** The Company must verify the Company Profile through OTCIQ, including, but not limited to, a complete list of officers, directors, and service providers; outstanding shares; a business description; contact information; and the name of all company insiders. Company insiders are defined as the beneficial owner of more than 10% of the outstanding units or shares of any class of any equity security of the issuer.
9. **Ongoing Disclosure Requirements:** To Qualify for Limited Information on an ongoing basis, companies must:
 - Upload reports through OTCIQ on the following schedule:
 - Annual Report (including the required financial statements outlined in Item 8) within 120 days of the fiscal year end
 - Review and Verify the Company's profile information through OTCIQ at least once every 12 months.

Current Reporting of Material Corporate Events

In addition to the disclosure requirements above, companies are expected to release quickly to the public any news or information regarding corporate events that may be material to the issuer and its securities (including adverse information). Persons with knowledge of such events are considered to be in possession of material nonpublic information and may not buy or sell the issuer's securities until or unless such information is made public. If not included in the issuer's previous public disclosure documents or if any of the following events occur after the publication of such disclosure documents, the issuer shall publicly disclose such events by disseminating a news release **within four (4) business days** following their occurrence and posting such news release through an Integrated Newswire or OTCIQ.⁴

Material corporate events include:

- Entry into or termination of a material definitive agreement
- Completion of an acquisition or disposition of assets, including but not limited to merger transactions

⁴ "Integrated Newswire" shall mean a newswire service that is integrated with the OTC Disclosure & News Service and is included on OTC Markets Group's list of Integrated Newswires, as published on <https://www.otcm Markets.com/corporate-services/products/disclosure-and-news-service>

- Creation of a direct financial obligation or an obligation under an off-balance sheet arrangement of an issuer
- Triggering events that accelerate or increase a direct financial obligation or an obligation under an off-balance sheet arrangement
- Costs associated with exit or disposal activities
- Material impairments
- Sales of equity securities
- Material modification to rights of security holders
- Changes in issuer's certifying accountant
- Non-reliance on previously issued financial statements or a related audit report or completed interim review
- Changes in control of issuer
- Departure of directors or principal officers; election of directors; appointment of principal officers
- Amendments to articles of incorporation or bylaws; change in fiscal year
- Amendments to the issuer's code of ethics, or waiver of a provision of the code of ethics
- Any changes to litigation the issuer may be involved in, or any new litigation surrounding the issuer
- Officer, director, or insider transactions in the issuer's securities
- Disclosure of investor relations, marketing, brand awareness, and stock promotion activities which might reasonably be expected to materially affect the market for its securities or otherwise deemed material by the issuer
- Changes to the company's shell status
- Other events the issuer determines to be material

Disclosure Statement Pursuant to the Pink Basic Disclosure Guidelines

TGI Solar Power Group Inc.
1801 NE 123 Street
North Miami, Florida
33181

917-353-5099
www.tgipower.com
henryv@tgipower.com
7389

Quarterly Report

For the period ending October 31, 2023(the "Reporting Period")

Outstanding Shares

The number of shares outstanding of our Common Stock was:

1,705,036,105 as of October 31, 2023

1,705,036,105 as of July 31 ,2023

Shell Status

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

Yes: ☐ No: ☒

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

Yes: ☐ No: ☒

Change in Control

Indicate by check mark whether a Change in Control⁵ of the company has occurred over 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 any names used by predecessor entities, along with the dates of the name changes.

TGI Solar Power Group, Inc. ("TGI" or the "Company") is a publicly held corporation formed under the laws of the State of Delaware

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

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

as Liberty Leasing Co. Inc. in 1967. The Company changed its name to LIBCO Corporation on June 29, 1973, RDIS Corporation on January 11, 1993 and TenthGate International, Inc. on February 20, 2007, before adopting its current name in June 2008.

The state of incorporation or registration of the issuer and of each of its predecessors (if any) during the past five years; Please also include the issuer's current standing in its state of incorporation (e.g. active, default, inactive):

JANUARY 23, 1967, Delaware, Active

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

n/a

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

n/a

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

1801 NE 123rd Street, North Miami, FL 33181

The address(es) of the issuer's principal place of business:

X Check if principal executive office and principal place of business are the same address:

Has the issuer or any of its predecessors been in bankruptcy, receivership, or any similar proceeding in the past five years?

No: ☒ Yes: ☐ If Yes, provide additional details below:

2) Security Information

Transfer Agent

Name: VStock Transfer, LLC
Phone: (212) 828-8436
Email: shaindy@vstocktransfer.com
Address: 18 Lafayette Place
Woodmere, NY 11598

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:	TSPG
Exact title and class of securities outstanding:	COMMON
CUSIP:	87243J102
Par or stated value:	.001
Total shares authorized:	2,400,000,000 as of date: 10/31/2023
Total shares outstanding:	1,705,036,105 as of date: 10/31/2023
Total number of shareholders of record:	92 as of date: 10/31/2023

All additional class(es) of publicly quoted or traded securities (if any):

Trading symbol:

Exact title and class of securities outstanding:

CUSIP:

Par or stated value:

Total shares authorized:

Total shares outstanding:

Total number of shareholders of record:

Other classes of authorized or outstanding equity securities:

The goal of this section is to provide a clear understanding of the share information for its other classes of authorized or outstanding equity securities (e.g. preferred shares). Use the fields below to provide the information, as applicable, for all other authorized or outstanding equity securities.

Exact title and class of securities outstanding:	<u>Preferred A</u>
CUSIP:	<u>n/a</u>
Par or stated value:	<u>.001</u>
Total shares authorized:	Pref A 10,000,000 as of date: 10/31/2023
Total shares outstanding:	Pref A 10,000,000 as of date: 10/31/2023
Total number of shareholders of record:	<u>3</u> <u>as of date:</u>

Exact title and class of the security:	Preferred B
CUSIP (if applicable):	<u>N/A</u> .001
Par or stated value:	2,000 as of date: 10/31/2023
Total shares authorized:	2,000 <u>as of date: 10.31.2023</u>
Total shares outstanding (if applicable):	
Total number of shareholders of record (if applicable):	<u>1</u> <u>as of date:</u>

Exact title and class of the security:	Preferred C
CUSIP (if applicable):	<u>N/A</u>
Par or stated value:	.001
Total shares authorized:	275,000as of date: 10/31/2023
Total shares outstanding (if applicable):	0 <u>as of date: 1031.2023</u>
Total number of shareholders of record (if applicable):	<u>0</u> <u>as of date:</u>

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.

n/a

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

n/a

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

n/a

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

n/a

3) Issuance History

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

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

A. Changes to the Number of Outstanding Shares

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

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

Shares Outstanding as of Second Most Recent Fiscal Year End: <div>Opening Balance</div> <div>Date _____ Common: _____ Preferred: _____</div>			*Right-click the rows below and select "Insert" to add rows as needed.						
Date of Transaction	Transaction type (e.g., new issuance, cancellation, shares returned to treasury)	Number of Shares Issued (or cancelled)	Class of Securities	Value of shares issued (\$/per share) at Issuance	Were the shares issued at a discount to market price at the time of issuance? (Yes/No)	Individual/ Entity Shares were issued to. *You must disclose the control person(s) for any entities listed.	Reason for share issuance (e.g. for cash or debt conversion) - OR- Nature of Services Provided	Restricted or Unrestricted as of this filing.	Exemption or Registration Type.
_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____	_____	_____

_____	_____	_____	_____	_____	_____	_____	_____	_____	_____				
Shares Outstanding on Date of This Report:													
<u>Ending Balance:</u>		<u>Ending _____ Balance _____</u>											
Date _____		Common: _____											
Preferred:													

Example: A company with a fiscal year end of December 31st, in addressing this item for its Annual Report, would include any events that resulted in changes to any class of its outstanding shares from the period beginning on January 1, 2021 through December 31, 2022 pursuant to the tabular format above.

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

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.)
May13, 2019	11,400	10,000	1,400	May13, 2021	15% discount to the market	Ina Palmer	LOAN
January 10, 2019	3249	2850	399	1/10/2021	15%discount to market	Raghav Somashekar	<u>loan</u>
May 13, 2019	<u>6270</u>	<u>5,500</u>	770	<u>5/13, 2021</u>	15%discount to market	Ina Palmer	<u>Loan</u>
May 31, 2018	156,750	137,500	19250	5/31/2022	15% discount to market	<u>James Radvany</u>	Pref C stock conversion
May 31, 2018	156,750	137,500	19250	5/31/2022	15% discount to market	Todd M McNulty	Pref C stock conversion
May 31, 2021	\$214,000	<u>\$200,000</u>	<u>\$14,000</u>	<u>5/31/2023</u>	<u>5%</u> discount to market	<u>Mark Litvak MD</u>	<u>Loan</u>
<u>7.13.21</u>	<u>53,500</u>	<u>50,000</u>	<u>3,500</u>	<u>7/13/23</u>	<u>5%</u> discount to market	<u>Mark Litvak MD</u>	<u>Loan</u>
<u>1.27.2023</u>	<u>6,420</u>	<u>6000</u>	<u>4,200</u>	<u>1/27/2023</u>	15% discount to market	<u>Ina Palmer</u>	<u>Loan</u>
<u>1.15.21</u>	<u>27,500</u>	<u>25,000</u>	<u>2500</u>	<u>1.15.23</u>	15% discount to market	<u>Raghav Somashekar</u>	<u>loan</u>
<u>12.15.21</u>	<u>121,900</u>	<u>115,000</u>	<u>6900</u>	<u>12.15.2023</u>	15% discount to market	<u>Mark Litvak MD</u>	<u>loan</u>

10.05.2023	34,200	30,000	4.200	10.04.2025	15% discount to market	Danny Vinokur	loan
_____	_____	_____	_____	_____	_____	_____	_____

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

4) Issuer's Business, Products and Services

The purpose of this section is to provide a clear description of the issuer's current operations.
(Please ensure that these descriptions are updated on the Company's Profile on www.otcm Markets.com).

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

TGI SOLAR POWER GROUP INC. is a diversified holding company. The Company offers its products and services to clients on a worldwide basis and currently maintains JVs and strategic alliances with installation, integration and energy consulting firms. TGI's strategy is to acquire new-patented technologies, components, processes, designs and methods with commercial value that will give market advantage and generate shareholder value.

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

BIOVET CGT INC. *Advent Galaxy Inc*
BUENVAL (MEXICO)

C. Describe the issuers' principal products or services.

Design and development of smart cities- ADVENT CITY, and alternative energy sources

5) Issuer's Facilities

The goal of this section is to provide a potential investor with a clear understanding of all assets, properties or facilities owned, used or leased by the issuer and the extent in which the facilities are utilized.

In responding to this item, please clearly describe the assets, properties or facilities of the issuer, give the location of the principal plants and other property of the issuer and describe the condition of the properties. If the issuer does not have complete ownership or control of the property (for example, if others also own the property or if there is a mortgage on the property), describe the limitations on the ownership.

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

Office rental, due to pandemic, month to month rental, currently in search of new arrangements for office space since Agreement with Shelly North Carolina was signed, TGI anticipates office arrangements to be achieve by the time due diligence completed and merger will take place

6) Officers, Directors, and Control Persons

Using the table below, please provide information, as of the period end date of this report, regarding any officers, or directors of the company, individuals or entities controlling more that 5% of any class of the issuers securities, or any person that performs a similar function, regardless of the number of shares they own. **If any insiders listed are corporate shareholders or entities, provide the name and address of the person(s) beneficially owning or controlling such corporate shareholders, or the name and contact information (City, State) of an individual representing the corporation or entity in the note section.**

Include Company Insiders who own any outstanding units or shares of any class of any equity security of the issuer.

The goal of this section is to provide an investor with a clear understanding of the identity of all the persons or entities that are involved in managing, controlling or advising the operations, business development and disclosure of the issuer, as well as the identity of any significant or beneficial shareholders.

Names of All Officers, Directors and Control Persons	Affiliation with Company (e.g. Officer Title Director or or more than 5% owner)	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
Henry Val	Officer/director	Surfside , Florida	327,000,000	common	19%	Directly & Corp name
Henry Val	O & D	Surfside, FI	5,000,000 2,000,000	Pref A Pref B	2% 13%	direct
Samuel Epstein	COO	Rockaway, NY	pending	Options, common	TBD	Direct
Visisys holding E Robert Shiver	shareholder	London, UK	300,000,000	common	17%	corporate
_____	_____	_____	_____	_____	_____	_____

Legal/Disciplinary History

A. Identify whether any of the persons or entities listed above have, in the past 10 years, been the subject of:

1. A conviction in a criminal proceeding or named as a defendant in a pending criminal proceeding (excluding traffic violations and other minor offenses);

n/a

2. The entry of an order, judgment, or decree, not subsequently reversed, suspended or vacated, by a court of competent jurisdiction that permanently or temporarily enjoined, barred, suspended or otherwise limited such person's involvement in any type of business, securities, commodities, or banking activities;

n/a

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

n/a

4. The entry of an order by a self-regulatory organization that permanently or temporarily barred, suspended, or otherwise limited such person's involvement in any type of business or securities activities.

n/a

B. Describe briefly any material pending legal proceedings, other than ordinary routine litigation incidental to the business, to which the issuer or any of its subsidiaries is a party or of which any of their property is the subject. Include the name of the court or agency in which the proceedings are pending, the date instituted, the principal parties thereto, a description of the factual basis alleged to underlie the proceeding and the relief sought. Include similar information as to any such proceedings known to be contemplated by governmental authorities.

n/a

8) Third Party Service Providers

Provide the name, address, telephone number and email address of each of the following outside providers. You may add additional space as needed.

Securities Counsel (must include Counsel preparing Attorney Letters).

Name: Matthew McMurdo / McMurdo Law Group, LLC
Address 1: 1185 Avenue of the Americas, 3rd Floor New York, NY 10036
Address 2:
Phone: 917-318-2865
Email: matt@nannaronelaw.com

Accountant or Auditor

Name: Robert A. Sagedy, Jr. CPA
Firm:
Address 1: 118 Farmington Rd Cherry Hill, NJ 08034
Address 2:
Phone: 609/217-0428
Email: rascpa@comcast.net

Investor Relations

Name: Dr. Jatin V Mehta
Firm: MetaSense, Inc
Address 1: 403 Commerce Lane, Suite 5, West Berlin, NJ 08091
Address 2:
Phone: (866) 875-6382
Email: jmehta@metasenseusa.com

All other means of Investor Communication:

Twitter: _____
Discord: _____
LinkedIn: _____
Facebook: _____
[Other] _____

Other Service Providers

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

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

9) Financial Statements

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

- ☐ IFRS
☒ U.S. GAAP

B. The following financial statements were prepared by (name of individual)⁶:

Name: Robert A. Sagedy, Jr. CPA

Title: CPA

Relationship to Issuer: service provider

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

Provide the following financial statements for the most recent fiscal year or quarter. For the initial disclosure statement (qualifying for Pink Current Information for the first time) please provide reports for the two previous fiscal years and any subsequent interim periods.

- a. Audit letter, if audited;
- b. Balance Sheet;
- c. Statement of Income;
- d. Statement of Cash Flows;
- e. Statement of Retained Earnings (Statement of Changes in Stockholders' Equity)
- f. Financial Notes

Important Notes:

- Financial statements must be "machine readable". Do not publish images/scans of financial statements.
- All financial statements for a fiscal period must be published together with the disclosure statement in one Annual or Quarterly Report.

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, Henry Val certify that:

1. I have reviewed this Disclosure Statement for TGI;
2. Based on my knowledge, this disclosure statement does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this disclosure statement; and
3. Based on my knowledge, the financial statements, and other financial information included or incorporated by reference in this disclosure statement, fairly present in all material respects the financial condition, results of operations and cash flows of the issuer as of, and for, the periods presented in this disclosure statement.

12.15.2023

/s/ Henry Val

Principal Financial Officer:

I, Henry Val certify that:

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

1. I have reviewed this Disclosure Statement for TGI;
2. Based on my knowledge, this disclosure statement does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this disclosure statement; and
3. Based on my knowledge, the financial statements, and other financial information included or incorporated by reference in this disclosure statement, fairly present in all material respects the financial condition, results of operations and cash flows of the issuer as of, and for, the periods presented in this disclosure statement.

— 12.15.2023Á

/s/ *Henry Val*

TGI Solar Power Group Inc.
Condensed Balance Sheets (unaudited)
As of October 31, 2023 and July 31, 2023

	<u>October 31, 2023</u>	<u>July 31, 2023</u>
Assets		
Current assets		
Cash	\$ 24,450	\$ --
Total current assets	<u>24,450</u>	<u>--</u>
Long term assets		
Other long term asset	291,622	291,622
Total Assets	<u>\$ 316,072</u>	<u>\$ 291,622</u>
Liabilities and Stockholders' Deficit		
Current liabilities		
Notes payable	\$ 390,750	\$ 390,750
Convertible notes payable	403,000	373,000
Accrued expenses	<u>245,355</u>	<u>245,355</u>
Total Liabilities	<u>1,039,105</u>	<u>1,009,105</u>
Stockholders' Deficit		
Convertible Preferred Stock (100,000,000 authorized):		
Series B, Convertible Preferred Stock, (\$.001 par value, 2,000,000 authorized issued and outstanding)	2,000	2,000
Series A, Convertible Preferred Stock, (\$.001 par value, 10,000,000 authorized issued and outstanding)	10,000	10,000
Common Stock (.001 par value, 2,400,000,000 shares authorized, 1,705,036,105 shares issued and outstanding)	1,705,036	1,705,036
Additional paid in capital	12,690,595	12,690,595
Accumulated deficit	<u>(15,130,664)</u>	<u>(15,125,114)</u>
Stockholders' Deficit	<u>(723,033)</u>	<u>(717,483)</u>
Total Liabilities and Stockholders' Deficit	<u>\$ 316,072</u>	<u>\$ 291,622</u>

See Accompanying Notes to the Unaudited Condensed Financial Statements.

TGI Solar Power Group Inc.
Condensed Statements of Operations (unaudited)

	Quarter ended October 31		For the three months ended October 31	
	2023	2022	2023	2022
Revenue	\$ -	\$ 15,000	\$ -	\$ 15,000
Cost of revenues	-	-	-	-
Gross profit	-	15,000	-	15,000
Operating expenses	(5,550)	(14,234)	(5,550)	(14,234)
	(5,550)	(14,234)	(5,550)	(14,234)
Loss before other income/(expense)	(5,550)	(14,234)	(5,550)	(14,234)
Interest expense	0	(12,528)	0	(12,528)
Forgiveness of note payable & related interest	0	0	0	0
Other income/ expense	0	(12,528)	0	(12,528)
Net income/(loss)	<u>\$ (5,550)</u>	<u>\$ (11,762)</u>	<u>\$ (5,550)</u>	<u>\$ (11,762)</u>
Basic and diluted net loss per common share	(0.000)	(0.000)	(0.000)	(0.000)
Weighted average of common shares outstanding, Basic and Diluted	1,705,036,105	1,705,036,105	1,705,036,105	1,705,036,105

TGI Solar Power Group Inc.
Condensed Statements of Cash Flows (Unaudited)

	three months ended October 31,	
	2023	2022
Cash flows from operating activities		
Net income (loss)	\$ (5,550)	\$ (11,762)
Adjustments to reconcile net loss to cash used in operating activities		
Gain on forgiveness of note payable	-	-
Long term asset	-	(1,500)
Accrued expenses	-	12,528
Deposits	-	-
Convertible Note	-	-
Net cash used in operating activities	<u>(5,550)</u>	<u>(734)</u>
Cash flows from financing activities		
Notes payable	<u>30,000</u>	<u>-</u>
Net cash provided by financing activities	<u>30,000</u>	<u>-</u>
Net change in cash	\$ 24,450	\$ (734)
Cash		
Beginning of the period	--	7,933
End of the period	<u>\$ 24,450</u>	<u>\$ 7,199</u>

See Accompanying Notes to the Unaudited Condensed Financial Statements.

TGI Solar Power Group
Statements of Changes in Stockholders' Deficit - Unaudited
For the three months ended October 31, 2023 and 2022

	Preferred Stock Series A		Preferred Stock
	Shares	Value	Shares
Balance July 31, 2023	10,000,000	\$ 10,000	2,000,000
Net loss	--	--	--
Balance October 31, 2023	10,000,000	\$ 10,000	2,000,000
Balance July 31, 2022	10,000,000	\$ 10,000	2,000,000
Net income	--	--	--
Balance October 31, 2022	10,000,000	\$ 10,000	2,000,000

Stock						
Preferred Stock Series B		Preferred Stock Series C		Common Stock		Additional Paid in Capital
Value	Shares	Value	Shares	Value		
\$ 2,000	--	\$ -		1,705,036,105	\$ 1,705,036	\$ 12,690,595
--	--	--		--	--	--
<u>\$ 2,000</u>	<u>--</u>	<u>\$ -</u>		<u>1,705,036,105</u>	<u>\$ 1,705,036</u>	<u>\$ 12,690,595</u>
\$ 2,000	--	\$ -		1,705,036,105	\$ 1,705,036	\$ 12,690,595
--	--	--		--	--	--
<u><u>\$ 2,000</u></u>	<u><u>--</u></u>	<u><u>\$ -</u></u>		<u><u>1,705,036,105</u></u>	<u><u>\$ 1,705,036</u></u>	<u><u>\$ 12,690,595</u></u>

Accumulated Deficit	Total Deficit	
\$ (15,125,114)	\$ (717,483)	
(5,550)	\$ (5,550)	
<u>\$ (15,130,664)</u>	<u>\$ (723,033)</u>	\$ -
\$ (15,071,685)	\$ (664,054)	
(11,762)	\$ (11,762)	
<u>\$ (15,083,447)</u>	<u>\$ (675,816)</u>	

TGI Solar Power Group, Inc.

Financial Statements (unaudited)

Three Months ended October 31, 2023 and 2022



TGI Solar Power Inc.

Notes to Financial Statements

1. NATURE OF BUSINESS, ORGANIZATION AND BASIS OF PRESENTATION

TGI Solar Power Group, Inc. ("TGI" or the "Company") is a publicly held corporation formed under the laws of the State of Delaware as Liberty Leasing Co. Inc. in 1967. The Company changed its name to LIBCO Corporation on June 29, 1973, RDIS Corporation on January 11, 1993 and TenthGate International, Inc. on February 20, 2007 before adopting its current name, TGI Solar Power Group, Inc. in June 2008. The Company's fiscal year end is July 31st.

The Company's strategy is to acquire innovative and patented technologies, components, processes, and designs with commercial value that will give the Company a competitive market advantage and generate shareholder value. In addition, The Company plans to align itself through acquisition and joint ventures with partners whereby the Company can provide project management consulting and develop custom tools software related to the development of smart sustainable cities.

2. GOING CONCERN

The accompanying unaudited condensed financial statements have been prepared on the basis the Company will continue as a going concern, which contemplates the realization of assets and the satisfaction of liabilities in the normal course of business. The Company has a history of operating losses, and the Company continues to rely on financing and the issuance of Preferred and Common shares to raise capital. The Company's significant losses from operations and the Company's dependence on equity and debt financing raise substantial doubt about the Company's ability to continue as a going concern. The unaudited condensed financial statements of the Company do not include any adjustments relating to the recoverability and classification of recorded assets, or the amounts and classifications of liabilities that might be necessary should the Company be unable to continue as a going concern.

3. BASIS OF PRESENTATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying unaudited condensed consolidated financial statements of the Company have been prepared in accordance with accounting principles generally accepted in the United States of America ("GAAP").

Use of Estimates

The preparation of unaudited condensed financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the unaudited condensed financial statements, and the reported amounts of revenues and expenses during the reporting periods. Actual results could differ from those estimates.

Income Taxes

Estimates of taxable income of the legal entity and jurisdiction are used in the tax rate calculation. Management uses judgment in estimating what the Company's income tax will be for the year. Since judgment is involved, there is a risk that the tax rate may increase or decrease in any period. In determining income/(loss) for financial statement purposes, management must make certain estimates and judgments. These estimates and judgments occur in the calculation of certain tax liabilities and in the determination of the recoverability of certain deferred tax assets, which arise from temporary differences between the tax and financial statement recognition of revenue and expense. FASB issued authoritative guidance concerning accounting for income taxes also requires that the deferred tax assets be reduced by a valuation allowance if, based on the available evidence, it is more likely than not that all or some portion of the recorded deferred tax assets will not be realized in future periods. In evaluating the Company's ability to recover the Company's deferred tax assets, management considers all available positive and negative evidence including the Company's past operating results.

Through October 31, 2023, the Company has recorded a valuation allowance against the Company's deferred tax assets arising from net operating losses due to uncertainty of their realization because of the Company's

TGI Solar Power Inc.

Notes to Financial Statements

earnings history, the number of years the Company's net operating losses and tax credits can be carried forward, the existence of taxable temporary differences and near-term earnings expectations. The amount of the valuation allowance could decrease if facts and circumstances change that materially increase taxable income prior to the expiration of the loss carry forwards. Any reduction in the valuation allowance would result in an income tax benefit in the period such determination is made by the Company.

Due to the Company experiencing several events that qualify as a change in control since its inception, the Company may be limited by section 382 of the Internal Revenue Code as to the amount of net operating losses that may be used in future years.

NET (LOSS) EARNINGS PER SHARE

Basic earnings per share are calculated based on the weighted-average number of common shares outstanding during the year. Basic earnings per share are computed by dividing income available to common stockholders by the weighted-average common shares outstanding during the period. Diluted earnings per share considers the potential dilution that could occur if securities or other contracts to issue common stock were exercised and converted to common stock.

Dilutive common share equivalents consist of shares issuable upon conversion of convertible debt, and Preferred Stock.

As of October 31, 2023, and 2022, there were 10,000,000 outstanding shares of Preferred Series A Stock which convert to 30,000,000 common shares, 2,000,000 outstanding shares of Preferred Series B Stock which convert to 200,000,000 common shares.

4. MINORITY INTEREST INVESTMENT & NOTE PAYABLE – Data Boss International Corp

On November 6, 2017, The Company and Data Boss International Corp. ("Boss"), a Company specializing in engineering, IT consulting and internet security product development entered into a stock purchase agreement where the Company purchased 25% of the outstanding common shares of Boss, \$0.001 par value in the share capital for \$100,000.

The Company entered into a Note Payable ("Note") with Boss in the amount of \$100,000 to finance this transaction. The Note is subject to interest at six percent per annum. The Note matured on November 6, 2018 at which point all outstanding principal and accrued interest was due. The note payable and related interest totaling \$120,178 was forgiven on November 6, 2020 and the amount was recorded as other income during the three-month period ended January 31, 2021.

5. NOTES PAYABLE

On January 15, 2021, the Company entered into a promissory note with Acquifin, Inc. The \$25,000 note has an interest rate of 6% and was due on July 15, 2022.

During 2019, the Company entered into three Convertible Notes Payable totaling \$12,850. The Notes are subject to interest at 7% per annum and matured on January 10, 2020, March 13, 2020 and May 13, 2021 at which point principal and accrued interest was due. The conversion feature was not exercised by the note holders. Interest is continuing to be accrued at 7% and the Notes remain unpaid as of October 31, 2022.

On July 26, 2019, the Company consummated the offering of two 8% Promissory Notes in the principal aggregate amount of \$275,000 in a private placement to Ensure HR, LLC and Meros HR, LLC (the prior holders of the Company's Series C Convertible Preferred Stock). In connection with the sale of the Notes, the Company also entered into a Securities Exchange Agreement, relating to the sale of the Notes, pursuant to which the two shareholders surrendered any aggregate amount of the \$275,000 Series C Convertible Preferred Stock, par value \$1.00 in exchange for the notes. The Notes matured on July 26, 2021 and remain outstanding and continue to accrue interest at the rate of 8% per annum.

The Company received advances totaling \$14,300 from the prior holder of the Preferred C shares in the year ended July 31, 2017 to cover the expenses of the Company. The Company received additional advances of \$52,100 in the year ended July 31, 2018 from this prior shareholder. These advances were

TGI Solar Power Inc.

Notes to Financial Statements

converted to a Note Payable in the amount of \$66,400. The Notes are subject to interest at 8 percent per annum, except in the case of a default whereby interest would accrue at 18 percent per annum. The Note matured on December 31, 2018 at which unpaid principal amount and accrued interest was due. The Note is secured by substantially all the assets of the Company. Interest is continuing to be accrued at 8% and the Note remains unpaid as of October 31, 2022.

6. CONVERTIBLE NOTES PAYABLE

On May 31, 2021 and July 13, 2021, the Company entered into two one-year convertible promissory notes in the amount of \$200,000 and \$50,000, respectively, with interest on the outstanding principal of 6% per year. Interest will accrue until the notes are repaid or converted into the Company's common stock. Conversion will occur if prior to the Maturity Date, the Company issues shares of equity securities in a public or private financing. The lender will have the right, at its sole option, to convert all but not less than all of the outstanding principal and all unpaid interest due on these Notes into the Securities issued in the Financing at a conversion price equal to ninety-five percent (95%) of the price paid by all purchasers in the Financing for the Securities.

In December 2021, the Company entered into a one-year convertible promissory note in the amount of \$115,000 with interest on the outstanding principal of 6% per year. Interest will accrue until the notes are repaid or converted into the Company's common stock. Conversion will occur if prior to the Maturity Date, the Company issues shares of equity securities in a public or private financing. The lender will have the right, at its sole option, to convert all but not less than all of the outstanding principal and all unpaid interest due on these Notes into the Securities issued in the Financing at a conversion price equal to ninety-five percent (95%) of the price paid by all purchasers in the Financing for the Securities.

The Company added additional debt in the form of 2 yrs notes, terms are very similar to previous notes.

7. RELATED PARTY TRANSACTION

As of October 31, 2023 and 2022, the Company had accrued consulting fees to its officer of \$45,000. In addition, the officer is owed \$5,500 in expenses paid on behalf of the Company.

8. CAPITAL STRUCTURE

Common:

On October 31, 2023, and 2022, the Company had 2,400,000,000 shares authorized and 1,705,036,105 shares of \$.001 par value common stock issued and outstanding.

Common shares are voting, and dividends are paid at the discretion of the Board of Directors.

Series A Preferred Stock

On October 31, 2023 and 2022, the Company had 10,000,000 shares of Series A Preferred Stock, \$.001 par value, authorized, issued and, outstanding. The Series A Preferred Stock has a liquidation preference over the common stock and any other class or series of capital stock whose terms expressly provide that the holders of the Series A Preferred Stock should receive preferential payment. Holders of the Preferred Stock Series A are entitled to vote on all matters submitted to shareholders of the Company and are entitled to 10 votes for each share of the Series A Preferred Stock owned.

Each share of Series A Preferred Stock is convertible, at the option of the holder, into three shares of the Company's common stock. However, holders cannot convert any share of Series A Preferred Stock into shares of common stock until (a) the Series A Preferred Stock has been held for a minimum of 24-months; (b) the Common Stock is traded for at least \$0.50 per share (c) the Company has a positive Net Worth; and (d) the Company is traded on the Pink Sheets, or higher exchange.

Holders of the Series A Preferred Stock are entitled to receive dividends as declared at the discretion of the Board of Directors. These dividends are based on the number of shares of Common Stock into which each share of Series A Preferred Stock is convertible.

TGI Solar Power Inc.

Notes to Financial Statements

Series B Preferred Stock

On October 31, 2023, and 2022, the Company had 2,000,000 shares of Series B Preferred Stock, \$.001 par value, authorized, issued and outstanding. Holders of the Series B Preferred Stock Series B are entitled to vote on all matters submitted to shareholders of the Company and are entitled to 1,000 votes for each share of the Series B Preferred Stock owned.

Each share of the Series B Preferred Stock is convertible, at the option of the holder, into one hundred shares of the Company's common stock. However, holders cannot convert any share of Series B Preferred Stock into shares of common stock until (a) the Series B Preferred Stock has been held for a minimum of 12 months; (b) the Common Stock is traded at least \$0.01 per share (c) the Company is traded on the Pink Sheets, or higher exchange.

Holders of the Series B Preferred Stock are entitled to receive dividends as declared at the discretion of the Board of Directors. These dividends are based on the number of shares of Common Stock into which each share of Series B Preferred Stock is convertible.

Series C Preferred Stock

On June 22, 2016, the Company authorized 275,000 shares of \$1 Par Value Series C Convertible Preferred Stock. On June 26, 2016, the Company sold 137,500 shares of its Series C Convertible Preferred Stock each to Ensure HR, LLC, a New Jersey limited liability company, and Meros HR, LLC, a New Jersey limited liability company for \$275,000. The proceeds were reduced by \$19,460 of legal expenses related to the sale.

The Series Preferred C Stock has a liquidation of twice its stated value and converts into shares of Common Stock at the initial conversion price of \$.000016124 per share, subject to adjustment for stock splits, reclassification, and distributions. The Series C Preferred Stock votes on an as-converted basis multiplied by 1.9. The conversion price is initially \$.000016124 per share, subject to adjustment for dilutive issuances, so that upon conversion the holders of the Series C Preferred Stock would hold shares of Common constituting 90% of the fully diluted Common Stock upon conversion. Accordingly, the sale of the Series C Stock resulted in a change of control of the Company. The Series C Preferred Stock cannot be converted until the Company files an amendment increasing the authorized number of shares of Common Stock and/or effecting a reverse stock split of the Common Stock so that the Company has enough authorized and unissued shares of Common Stock to permit the conversion of all outstanding shares of Series C Preferred Stock.

Holders of the Series C Preferred Stock are entitled to receive dividends as declared at the discretion of the Board of Directors. These dividends are based on the number of shares of Common Stock into which each share of Series C Preferred Stock is convertible.

On July 26, 2019, the Series C Preferred Stock were surrendered in exchange for two Notes Payable and returned to the treasury. See Note 5.

8. OTHER LONG-TERM ASSET

As of October 31, 2023, the Company advanced \$286,722 to a third party to commence work on a project to create the Company's first sustainable city in Mexico.

9. BIOVET CGT INC.

Biovét CGT new class of assets, a veterinarian biotechnology company focused on: discovery and development of novel cell and gene therapies for veterinarian clinics, production of on site by state-of-the-art automated systems, ensures the rapid, efficient, and effective supply of its products directly in the clinical setting. The new assets will be operated under the name BIOVET CGT

TGI Solar Power Inc.

Notes to Financial Statements

WWW.BIOVETCGT.COM and will offer cutting-edge automated systems streamline the therapy delivery, ensuring the best possible outcomes for our animal patients. Terms and conditions of acquisition is still under review, as part of due diligence.