

Disclosure Statement Pursuant to the Pink Basic Disclosure Guidelines



Grow Solutions Holdings, Inc.

430 Franklin Village Drive
Franklin, MA. 02038
USA

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Info@ AeroGrowManufacturing.com
SIC:8742

Quarterly Report **For the Period Ending: March 31, 2022** (the "Reporting Period")

As of March 31, 2022, the number of shares outstanding of our Common Stock was:

9,211,983,199

As of December 31, 2021, the number of shares outstanding of our Common Stock was:

9,211,983,199

As of December 31, 2021, the number of shares outstanding of our Common Stock was:

9,211,983,199

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

Yes: x No:

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

Yes: ☐ No: ☒

Indicate by check mark whether a Change in Control¹ of the company has occurred over this reporting period:

Yes: ☐ No: ☒

¹ "Change in Control" shall mean any events resulting in:

(i) Any "person" (as such term is used in Sections 13(d) and 14(d) of the Exchange Act) becoming the "beneficial owner" (as defined in Rule 13d-3 of the Exchange Act), directly or indirectly, of securities of the Company representing fifty percent (50%) or more of the total voting power represented by the Company's then outstanding voting securities;

(ii) The consummation of the sale or disposition by the Company of all or substantially all of the Company's assets;

(iii) A change in the composition of the Board occurring within a two (2)-year period, as a result of which fewer than a majority of the directors are directors immediately prior to such change; or

(iv) The consummation of a merger or consolidation of the Company with any other corporation, other than a merger or consolidation which would result in the voting securities of the Company outstanding immediately prior thereto continuing to represent (either by remaining outstanding or by being converted into voting securities of the surviving entity or its parent) at least fifty percent (50%) of the total voting power represented by the voting securities of the Company or such surviving entity or its parent outstanding immediately after such merger or consolidation.

1) Name 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.

The Company originally was named Strachan Inc.

On October 1, 1999, the Company changed its name to LightTouch Vein & Laser, Inc.

On June 24, 2015, the Company changed its name to Grow Solutions Holdings, Inc.

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):

The Company was incorporated in the State of Delaware on May 1, 1981, and redomiciled to Nevada on June 24, 2015. The Company is currently active in the State of Nevada.

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

None.

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

None.

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

430 Franklin Village Drive, Franklin, MA 02038

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

Check box 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?

Yes: ☐ No: ☒

If this issuer or any of its predecessors have been the subject of such proceedings, please provide additional details in the space below:

None.

2) Security Information

Trading symbol:	<u>GRSO</u>
Exact title and class of securities outstanding:	<u>Common Stock</u>
CUSIP:	<u>399844109</u>
Par or stated value:	<u>\$0.001</u>

Total shares authorized:	<u>20,000,000,000</u>	as of date: <u>3.31.22 (see note below)</u>
Total shares outstanding:	<u>9,211,983,199</u>	as of date: <u>3.31.22</u>
Number of shares in the Public Float ² :	<u>9,345,674,417</u>	as of date: <u>3.31.22</u>
Total number of shareholders of record:	<u>165</u>	as of date: <u>3.31.22</u>

Note: The Nevada Secretary of State authorized the increase in authorized shares to 20,000,000,000 on January 14, 2022.

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

Trading symbol:	<u>N/A</u>
Exact title and class of securities outstanding:	<u>Series A Preferred Stock</u>
CUSIP:	<u>N/A</u>

² "Public Float" shall mean the total number of unrestricted shares not held directly or indirectly by an officer, director, any person who is the beneficial owner of more than 10 percent of the total shares outstanding (a "control person"), or any affiliates thereof, or any immediate family members of officers, directors and control persons.

Par or stated value:	<u>\$0.001</u>	
Total shares authorized:	<u>51</u>	as of date: <u>3.31.22</u>
Total shares outstanding:	<u>0</u>	as of date: <u>3.31.22</u>
Trading symbol:	<u>N/A</u>	
Exact title and class of securities outstanding:	<u>Series B Preferred Stock</u>	
CUSIP:	<u>N/A</u>	
Par or stated value:	<u>\$0.001</u>	
Total shares authorized:	<u>100,000</u>	as of date: <u>3.31.22</u>
Total shares outstanding:	<u>56,667</u>	as of date: <u>3.31.22</u>

Transfer Agent

Name: Transfer Online, Inc.
 Phone: 503-227-2950
 Email: Info@TransferOnline.com
 Address: 512 SE Salmon Street, Portland OR, 97214

Is the Transfer Agent registered under the Exchange Act?³ Yes: ☒ No: ☐

3) Issuance History

The goal of this section is to provide disclosure with respect to each event that resulted in any direct 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

Check this box to indicate there were no changes to the number of outstanding shares within the past two completed fiscal years and any subsequent periods: ☐

³ To be included in the Pink Current Information tier, the transfer agent must be registered under the Exchange Act.

Shares Outstanding as of Second Most Recent Fiscal Year End: Opening Balance Date <u>12.31.19</u> Common: 330,666,887 Series A Preferred: <u>51</u> Series B Preferred: 100,000			*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 (entities must have individual with voting / investment control disclosed).	Reason for share issuance (e.g. for cash or debt conversion) - OR- Nature of Services Provided	Restricted or Unrestricted as of this filing.	Exemption or Registration Type.
1/2/20	New Issue	17,079,000	Common Stock	\$.001	Yes	Livingston Asset Management LLC Stephen Hicks	Court Settlement Issuance for Approved Liabilities	Unrestricted	Section 3(a)(10)
1/8/20	New Issue	14,685,585	Common Stock	\$.00065	Yes	Trillium Partners LP – Stephen Hicks	Conversion of note	Unrestricted	Section 3(a)(9)
1/8/20	New Issue	16,000,000	Common Stock	\$.00075	Yes	Oasis Capital -- Adam Long	Conversion of note	Unrestricted	Section 3(a)(9)
1/8/20	New Issue	7,000,000	Common Stock	\$.0016	Yes	JSJ Investments Sameer Hirji	Conversion of note	Unrestricted	Section 3(a)(9)
1/10/20	New Issue	16,522,000	Common Stock	\$.001	Yes	Livingston Asset Management LLC Stephen Hicks	Court Settlement Issuance for Approved Liabilities	Unrestricted	Section 3(a)(10)
1/21/20	New Issue	13,140,000	Common Stock	\$.001	Yes	Livingston Asset Management LLC Stephen Hicks	Court Settlement Issuance for Approved Liabilities	Unrestricted	Section 3(a)(10)
1/30/20	New Issue	17,900,000	Common Stock	\$.001	Yes	Livingston Asset Management LLC Stephen Hicks	Court Settlement Issuance for Approved Liabilities	Unrestricted	Section 3(a)(10)
2/3/20	New Issue	7,000,000	Common Stock	\$.0006	Yes	JSJ Investments Sameer Hirji	Conversion of note	Unrestricted	Section 3(a)(9)
2/11/20	New Issue	24,747,875	Common Stock	\$.0004	Yes	Trillium Partners LP – Stephen Hicks	Conversion of note	Unrestricted	Section 3(a)(9)
2/14/20	New Issue	17,909,100	Common Stock	\$.0004	Yes	Trillium Partners LP – Stephen Hicks	Conversion of note	Unrestricted	Section 3(a)(9)
2/17/20	New Issue	21,478,000	Common Stock	\$.0004	Yes	Oasis Capital -- Adam Long	Conversion of note	Unrestricted	Section 3(a)(9)
2/21/20	New Issue	19,593,000	Common Stock	\$.0004	Yes	Trillium Partners LP – Stephen Hicks	Conversion of note	Unrestricted	Section 3(a)(9)
2/25/20	New Issue	8,000,000	Common Stock	\$.0005	Yes	Carebourn Capital LP Chip Rice	Conversion of note	Unrestricted	Section 3(a)(9)
2/26/20	New Issue	7,000,000	Common Stock	\$.00078	Yes	JSJ Investments Sameer Hirji	Conversion of note	Unrestricted	Section 3(a)(9)
3/4/20	New Issue	7,000,000	Common Stock	\$.00066	Yes	JSJ Investments Sameer Hirji	Conversion of note	Unrestricted	Section 3(a)(9)
3/6/20	New Issue	22,689,076	Common Stock	\$.00119	Yes	Cicero Consulting Group LLC Michael Woloshin	Conversion of note	Unrestricted	Section 3(a)(9)
3/6/20	New Issue	23,333,333	Common Stock	\$.0015	No	Trillium Partners LP – Stephen Hicks	Subscription	Unrestricted	Regulation A
3/9/20	New Issue	8,000,000	Common Stock	\$.0073	Yes	Carebourn Capital LP Chip Rice	Conversion of note	Unrestricted	Section 3(a)(9)
3/9/20	New Issue	16,666,666	Common Stock	\$.0015	No	Trillium Partners LP – Stephen Hicks	Subscription	Unrestricted	Regulation A

3/18/20	New Issue	25,000,000	Common Stock	\$.0004	Yes	Oasis Capital -- Adam Long	Conversion of note	Unrestricted	Section 3(a)(9)
3/19/20	New Issue	8,000,000	Common Stock	\$.00073	Yes	Carebourn Capital LP Chip Rice	Conversion of note	Unrestricted	Section 3(a)(9)
4/1/20	New Issue	39,541,667	Common Stock	\$.0006	Yes	<u>Trillium Partners LP – Stephen Hicks</u>	Conversion of note	Unrestricted	Section 3(a)(9)
4/8/20	New Issue	20,012,500	Common Stock	\$.0006	Yes	<u>Trillium Partners LP – Stephen Hicks</u>	Conversion of note	Unrestricted	Section 3(a)(9)
4/13/20	New Issue	8,000,000	Common Stock	\$.00068	Yes	Carebourn Capital LP Chip Rice	Conversion of note	Unrestricted	Section 3(a)(9)
4/13/20	New Issue	25,000,000	Common Stock	\$.0004	Yes	Oasis Capital -- Adam Long	Conversion of note	Unrestricted	Section 3(a)(9)
4/15/20	New Issue	23,333,333	Common Stock	\$.0015	No	<u>Trillium Partners LP – Stephen Hicks</u>	Subscription	Unrestricted	Regulation A
4/23/20	New Issue	20,000,000	Common Stock	\$.0015	No	<u>Trillium Partners LP – Stephen Hicks</u>	Subscription	Unrestricted	Regulation A
4/23/20	New Issue	30,870,000	Common Stock	\$.001	Yes	Livingston Asset Management LLC <u>Stephen Hicks</u>	Court Settlement Issuance for Approved Liabilities	Unrestricted	Section 3(a)(10)
4/29/20	New Issue	23,908,000	Common Stock	\$.001	Yes	Livingston Asset Management LLC <u>Stephen Hicks</u>	Court Settlement Issuance for Approved Liabilities	Unrestricted	Section 3(a)(10)
4/30/20	New Issue	55,903,000	Common Stock	\$.001	Yes	Livingston Asset Management LLC <u>Stephen Hicks</u>	Court Settlement Issuance for Approved Liabilities	Unrestricted	Section 3(a)(10)
4/30/20	New Issue	8,000,000	Common Stock	\$.00046	Yes	Carebourn Capital LP Chip Rice	Conversion of note	Unrestricted	Section 3(a)(9)
5/5/20	New Issue	26,046,875	Common Stock	\$.0004	Yes	<u>Trillium Partners LP – Stephen Hicks</u>	Conversion of note	Unrestricted	Section 3(a)(9)
5/7/20	New Issue	10,699,700	Common Stock	\$.0004	Yes	<u>Trillium Partners LP – Stephen Hicks</u>	Conversion of note	Unrestricted	Section 3(a)(9)
5/8/20	New Issue	25,000,000	Common Stock	\$.0004	Yes	Oasis Capital -- Adam Long	Conversion of note	Unrestricted	Section 3(a)(9)
5/14/20	New Issue	23,333,333	Common Stock	\$.0015	No	<u>Trillium Partners LP – Stephen Hicks</u>	Subscription	Unrestricted	Regulation A
5/14/20	New Issue	17,947,000	Common Stock	\$.0015	Yes	Livingston Asset Management LLC <u>Stephen Hicks</u>	Court Settlement Issuance for Approved Liabilities	Unrestricted	Section 3(a)(10)
5/20/20	New Issue	68,163,000	Common Stock	\$.0015	Yes	Livingston Asset Management LLC <u>Stephen Hicks</u>	Court Settlement Issuance for Approved Liabilities	Unrestricted	Section 3(a)(10)
5/21/20	New Issue	8,000,000	Common Stock	\$.00052	Yes	Carebourn Capital LP Chip Rice	Conversion of note	Unrestricted	Section 3(a)(9)
5/28/20	New Issue	30,400,000	Common Stock	\$.0004	Yes	<u>Trillium Partners LP – Stephen Hicks</u>	Conversion of note	Unrestricted	Section 3(a)(9)
6/4/20	New Issue	25,000,000	Common Stock	\$.0004	Yes	Carebourn Capital LP Chip Rice	Conversion of note	Unrestricted	Section 3(a)(9)
6/8/20	New Issue	72,650,000	Common Stock	\$.00035	Yes	<u>Trillium Partners LP – Stephen Hicks</u>	Conversion of note	Unrestricted	Section 3(a)(9)
6/8/20	New Issue	15,000,000	Common Stock	\$.0015	No	Trillium Partners LP – Stephen Hicks	Subscription	Unrestricted	Regulation A

6/17/20	New Issue	120,386,000	Common Stock	\$.001	Yes	Livingston Asset Management LLC Stephen Hicks	Court Settlement Issuance for Approved Liabilities	Unrestricted	Section 3(a)(10)
7/8/20	New Issue	89,384,000	Common Stock	\$.001	Yes	Livingston Asset Management LLC Stephen Hicks	Court Settlement Issuance for Approved Liabilities	Unrestricted	Section 3(a)(10)
7/9/20	New Issue	45,000,000	Common Stock	\$.0002	Yes	Oasis Capital -- Adam Long	Conversion of note	Unrestricted	Section 3(a)(9)
7/10/20	New Issue	42,950,000	Common Stock	\$.0002	Yes	Trillium Partners LP – Stephen Hicks	Conversion of note	Unrestricted	Section 3(a)(9)
7/20/20	New Issue	91,112,500	Common Stock	\$.0002	Yes	Trillium Partners LP – Stephen Hicks	Conversion of note	Unrestricted	Section 3(a)(9)
7/24/20	New Issue	95,748,000	Common Stock	\$.001	Yes	Livingston Asset Management LLC Stephen Hicks	Court Settlement Issuance for Approved Liabilities	Unrestricted	Section 3(a)(10)
9/10/20	New Issue	75,000,000	Common Stock	\$.00012	Yes	Carebourn Capital LP Chip Rice	Conversion of note	Unrestricted	Section 3(a)(9)
9/30/20	New Issue	45,000,000	Common Stock	\$.00015	Yes	Oasis Capital -- Adam Long	Conversion of note	Unrestricted	Section 3(a)(9)
1/13/21	New Issue	45,000,000	Common Stock	\$.00015	Yes	Oasis Capital -- Adam Long	Conversion of note	Unrestricted	Section 3(a)(9)
1/19/21	New Issue	128,119,384	Common Stock	\$.0005	Yes	<u>Trillium Partners LP – Stephen Hicks</u>	Conversion of note	Unrestricted	Regulation A
1/28/21	New Issue	91,445,139	Common Stock	\$.00012	Yes	Carebourn Capital LP Chip Rice	Conversion of note	Unrestricted	Section 3(a)(9)
1/25/21	New Issue	56,450,500	Common Stock	\$.0005	Yes	<u>Trillium Partners LP – Stephen Hicks</u>	Conversion of note	Unrestricted	Regulation A
2/10/21	New Issue	43,555,000	Common Stock	\$.0005	Yes	<u>Trillium Partners LP – Stephen Hicks</u>	Conversion of note	Unrestricted	Regulation A
2/24/21	New Issue	45,000,000	Common Stock	\$.00015	Yes	Oasis Capital -- Adam Long	Conversion of note	Unrestricted	Section 3(a)(9)
3/24/21	New Issue	109,309,070	Common Stock	\$.00012	Yes	Carebourn Capital LP Chip Rice	Conversion of note	Unrestricted	Section 3(a)(9)
4/1/21	New Issue	45,000,000	Common Stock	\$.0005	Yes	Oasis Capital -- Adam Long	Conversion of interest	Unrestricted	Section 3(a)(9)
4/30/21	New Issue	50,000,000	Common Stock	\$.0005	Yes	Oasis Capital -- Adam Long	Conversion of note	Unrestricted	Section 3(a)(9)
5/25/21	New Issue	50,000,000	Common Stock	\$.0005	Yes	Oasis Capital -- Adam Long	Conversion of note	Unrestricted	Section 3(a)(9)
6/10/21	New Issue	50,000,000	Common Stock	\$.0005	Yes	Oasis Capital -- Adam Long	Conversion of note	Unrestricted	Section 3(a)(9)
6/10/21	New Issue	15,690,930	Common Stock	\$.0005	Yes	Carebourn Capital LP Chip Rice	Conversion of interest	Unrestricted	Section 3(a)(9)
6/15/21	Conversion	(650)	Series B Preferred Stock	<u>\$.001</u> (par value)	No	Trillium Partners LP – Stephen Hicks	Services	Restricted	Section 4(2)
6/15/21	New Issue	241,248,626	Common Stock	\$.001	No	Trillium Partners LP – Stephen Hicks	Conversion of Series B Preferred Stock	Unrestricted	Section 4(2)
6/15/21	New Issue	131,531,936	Common Stock	\$.0005	Yes	Carebourn Capital LP Chip Rice	Conversion of note	Unrestricted	Section 3(a)(9)
6/29/21	New Issue	50,000,000	Common Stock	\$.0005	Yes	Oasis Capital -- Adam Long	Conversion of note	Unrestricted	Section 3(a)(9)
6/30/21	Conversion	(765)	Series B Preferred Stock	<u>\$.001</u> (par value)	No	Trillium Partners LP – Stephen Hicks	Services	Restricted	Section 4(2)

6/30/21	New Issue	288,402,310	Common Stock	\$.001	No	Trillium Partners LP – Stephen Hicks	Conversion of Series B Preferred Stock	Unrestricted	Section 4(2)
6/30/21	Cancellation	(700,000)	Common Stock	\$.001	No	Ashley N Hollo	Asset Purchase	Restricted	Section 4(2)
6/30/21	Cancellation	(3,965,028)	Common Stock	\$.001	No	Angelina Syrovoy	Compensation	Restricted	Section 4(2)
6/30/21	Cancellation	(2,469,033)	Common Stock	\$.001	No	Dustin Maki	Compensation	Restricted	Section 4(2)
6/30/21	Cancellation	(2,388,028)	Common Stock	\$.001	No	Oleksandr Alba	Compensation	Restricted	Section 4(2)
6/30/21	Cancellation	(100,000)	Common Stock	\$.001	No	Jordan Schlosser	Services	Restricted	Section 4(2)
7/13/21	New Issue	173,346,607	Common Stock	\$.001	No	Trillium Partners LP – Stephen Hicks	Conversion of Series B Preferred Stock	Unrestricted	Section 4(2)
7/15/21	New Issue	114,692,967	Common Stock	\$.001	No	Trillium Partners LP – Stephen Hicks	Conversion of Series B Preferred Stock	Unrestricted	Section 4(2)
7/21/21	New Issue	166,420,368	Common Stock	\$.001	No	Trillium Partners LP – Stephen Hicks	Conversion of Series B Preferred Stock	Unrestricted	Section 4(2)
7/21/21	New Issue	103,438,864	Common Stock	\$.001	No	Trillium Partners LP – Stephen Hicks	Conversion of Series B Preferred Stock	Unrestricted	Section 4(2)
7/21/21	New Issue	50,000,000	Common Stock	\$.0005	Yes	Oasis Capital -- Adam Long	Conversion of note	Unrestricted	Section 3(a)(9)
7/23/21	New Issue	143,248,306	Common Stock	\$.001	No	Trillium Partners LP – Stephen Hicks	Conversion of Series B Preferred Stock	Unrestricted	Section 4(2)
8/4/21	New Issue	239,009,609	Common Stock	\$.001	No	Trillium Partners LP – Stephen Hicks	Conversion of Series B Preferred Stock	Unrestricted	Section 4(2)
8/9/21	New Issue	50,000,000	Common Stock	\$.0005	Yes	Oasis Capital -- Adam Long	Conversion of note	Unrestricted	Section 3(a)(9)
8/13/21	New Issue	331,913,871	Common Stock	\$.001	No	Trillium Partners LP – Stephen Hicks	Conversion of Series B Preferred Stock	Unrestricted	Section 4(2)
8/24/21	New Issue	160,000,000	Common Stock	\$.0005	Yes	Carebourn Capital LP Chip Rice	Conversion of note	Unrestricted	Section 3(a)(9)
9/1/21	New Issue	50,000,000	Common Stock	\$.0005	Yes	Oasis Capital -- Adam Long	Conversion of note	Unrestricted	Section 3(a)(9)
9/1/21	New Issue	232,076,561	Common Stock	\$.001	No	Trillium Partners LP – Stephen Hicks	Conversion of Series B Preferred Stock	Unrestricted	Section 4(2)
<u>9/13/21</u>	<u>New Issue</u>	<u>502,276,116</u>	<u>Common Stock</u>	<u>\$.0003</u>	<u>Yes</u>	Trillium Partners LP – Stephen Hicks	<u>Cash</u>	<u>Unrestricted</u>	<u>Regulation A Shares</u>
<u>7/31 to 9/30/21</u>	<u>Cancellation</u>	<u>5,190</u>	Series B Preferred Stock	<u>\$.001 (par value)</u>	<u>No</u>	Trillium Partners LP – Stephen Hicks	Conversions of Series B Preferred Stock	<u>Restricted</u>	Section 3(a)(9)
<u>10/4/21</u>	<u>New Issue</u>	<u>218,616,665</u>	Common	<u>\$.0003</u>	<u>No</u>	Trillium Partners LP – Stephen Hicks	<u>Cash</u>	Unrestricted	<u>Regulation A Shares</u>
<u>10/14/21</u>	<u>New Issue</u>	<u>290,000,000</u>	Common	<u>\$.0003</u>	<u>No</u>	JP Carey Limited Partners LP – Joseph Canouse	<u>Cash</u>	Unrestricted	<u>Regulation A Shares</u>
<u>10/15/21</u>	<u>New Issue</u>	<u>166,666,667</u>	Common	<u>\$.0003</u>	<u>No</u>	Trillium Partners LP – Stephen Hicks	<u>Cash</u>	Unrestricted	<u>Regulation A Shares</u>
<u>10/18/21</u>	<u>New Issue</u>	<u>170,362,941</u>	Common	<u>\$.0003</u>	<u>No</u>	Trillium Partners LP – Stephen Hicks	Conversions of Series B Preferred Stock	Unrestricted	Section 3(a)(9)
<u>10/20/21</u>	<u>New Issue</u>	<u>116,666,667</u>	Common	<u>\$.001</u>	<u>No</u>	Private investor	<u>Cash</u>	Unrestricted	<u>Regulation A Shares</u>
<u>10/22/21</u>	<u>New Issue</u>	<u>330,000,000</u>	Common	<u>\$.0003</u>	<u>No</u>	Anvil Financial Management LLC – Jeffrey Canouse	<u>Cash</u>	Unrestricted	<u>Regulation A Shares</u>

<u>10/27/21</u>	<u>New Issue</u>	<u>300,000,000</u>	Common	<u>\$.0003</u>	<u>No</u>	JP Carey Limited Partners LP – Joseph Canouse	<u>Cash</u>	Unrestricted	<u>Regulation A Shares</u>
<u>10/28/21</u>	<u>New Issue</u>	<u>333,333,333</u>	Common	<u>\$.0003</u>	<u>No</u>	Jahoco, LLC - Canouse	<u>Cash</u>	Unrestricted	<u>Regulation A Shares</u>
<u>10/29/21</u>	<u>New Issue</u>	<u>250,000,000</u>	Common	<u>\$.0003</u>	<u>No</u>	Trillium Partners LP – Stephen Hicks	<u>Cash</u>	Unrestricted	<u>Regulation A Shares</u>
<u>11/3/21</u>	<u>New Issue</u>	<u>250,000,000</u>	Common	<u>\$.0003</u>	<u>No</u>	Trillium Partners LP – Stephen Hicks	<u>Cash</u>	Unrestricted	<u>Regulation A Shares</u>
<u>11/3/21</u>	<u>New Issue</u>	<u>50,000,000</u>	Common	<u>\$.001</u>	<u>Yes</u>	Oasis Capital -- Adam Long	Conversion of note	Unrestricted	Section 3(a)(9)
<u>11/18/21</u>	<u>New Issue</u>	<u>590,497,702</u>	Common	<u>\$.001</u>	<u>No</u>	Trillium Partners LP – Stephen Hicks	Conversions of Series B Preferred Stock	Unrestricted	Section 3(a)(9)
<u>11/22/21</u>	<u>New Issue</u>	<u>50,000,000</u>	Common	<u>\$.001</u>	<u>Yes</u>	Oasis Capital -- Adam Long	Conversion of note	Unrestricted	Section 3(a)(9)
<u>12/15/21</u>	<u>New Issue</u>	<u>517,435,719</u>	Common	<u>\$.001</u>	<u>No</u>	Trillium Partners LP – Stephen Hicks	Conversions of Series B Preferred Stock	Unrestricted	Section 3(a)(9)
<u>10/20/21-12/15/21</u>	<u>Cancellation</u>	<u>8,395</u>	Series B Preferred Stock	<u>\$.001 (par value)</u>	<u>No</u>	Trillium Partners LP – Stephen Hicks	Conversions of Series B Preferred Stock	<u>Restricted</u>	Section 3(a)(9)
Shares Outstanding on Date of This Report: Ending Balance: Ending Date 3.31.22 Common: <u>9,211,983,199</u> Preferred A: <u>0</u> Preferred B: <u>56,667</u>									

Example: A company with a fiscal year end of December 31st, in addressing this item for its quarter ended September 30, 2019, would include any events that resulted in changes to any class of its outstanding shares from the period beginning on January 1, 2017 through September 30, 2019 pursuant to the tabular format above.

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

B. Debt Securities, Including Promissory and Convertible Notes

Use the chart and additional space below to list and describe all outstanding promissory notes, convertible notes, convertible debentures, or any other debt instruments that may be converted into a class of the issuer's equity securities.

Check this box if there are no outstanding promissory, convertible notes or debt arrangements: ☐

Date of Note Issuance	Outstanding Balance (\$)	Principal Amount at Issuance (\$)	Interest Accrued (\$)	Maturity Date	Conversion Terms (e.g. pricing mechanism for determining conversion of instrument to shares)	Name of Noteholder (entities must have individual with voting / investment control disclosed).	Reason for Issuance (e.g. Loan, Services, etc.)
4/25/16	\$22,212	\$300,000	\$7,636	4/25/18	\$.80 per share value	Ralph Aiello	Loan
4/25/16	\$100,000	\$100,000	\$63,044	4/25/18	\$.80 per share value	Max Malone	Loan
5/11/16	\$22,000	\$22,000	\$15,185	5/11/18	\$.80 per share value	Tony Siu	Loan
5/18/16	\$50,000	\$50,000	\$33,518	5/18/18	\$.80 per share value	Cecilia Soh	Loan
6/8/16	\$50,000	\$50,000	\$30,597	6/8/18	\$.80 per share value	Danny Lau	Loan
6/8/16	\$25,000	\$25,000	\$15,817	6/8/18	\$.80 per share value	Tim Wong	Loan

6/10/16	\$30,000	\$30,000	\$20,910	6/10/18	\$.80 per share value	Stanley Choy	Loan
6/13/16	\$50,000	\$50,000	\$33,298	6/13/18	\$.80 per share value	Emmett Hanes McGregor	Loan
6/14/16	\$10,000	\$10,000	\$12,664	6/14/18	\$.80 per share value	Lung Chao Chan	Loan
7/8/16	\$200,000	\$200,000	\$170,597	7/8/18	\$.80 per share value	Ralph Aiello	Loan
7/14/16	\$50,000	\$50,000	\$34,288	7/14/18	\$.80 per share value	Kwok K. Leung	Loan
7/28/16	\$30,000	\$30,000	\$16,867	7/28/18	\$.80 per share value	Steven C. Mares	Loan
8/8/16	\$50,000	\$50,000	\$33,877	8/8/18	\$.80 per share value	Danny Lau	Loan
8/15/16	\$50,000	\$50,000	\$33,762	8/15/18	\$.80 per share value	Danny Lau	Loan
8/23/16	\$100,000	\$100,000	\$63,128	8/23/18	\$.80 per share value	Max Malone	Loan
1/30/17	\$79,000	\$100,000	\$82,317	10/30/17	60% of the average of the 3 lowest prices in the 10 prior trading days.	JSJ Investments Inc. – Samer Hirji -- 6060 North Central Expressway Suite 500 Dallas Tx 75206	Loan
2/8/17	\$23,000	\$50,000	\$17,815	8/10/17	70% of the lowest closing bid price in the 5 prior trading days.	Cicero Consulting Group, LLC – Michael Woloshin – 1858 Pleasantville Road Suite 110, Briarcliff Manor, NY 10510	Loan
3/23/17	\$170,670	\$300,000	\$87,064	6/17/17	62.5% of lowest trading price in prior 20 days.	Oasis Capital, LLC – Adam Long 208 Ponce de Leon Ave, Suite 1600, San Juan, PR 00918	Partial Assignment of TCA note
5/25/17	\$100,000	\$100,000	\$72,784	11/21/17	N/A	Brandi Blank	Loan
7/14/17	\$159,010	\$262,877	\$6,343	7/17/18	58% average of lowest 3 trading prices in last 20 trading days. - Note 1	Carebourn Capital, LP – Chip Rice - 8700 Blackoaks Lane North Maple Grove, MN, 55311	Loan
3/12/19	\$55,000	\$55,000	\$19,106	3/31/20	Lower of \$.01 or 50% of lowest closing bid price in the 20 days prior to conversion.	Ralph Aiello	Loan
6/6/19	\$35,000	\$35,000	\$20,547	6/30/20	Lower of \$.01 or 50% of lowest closing bid price in the 20 days prior to conversion.	Ralph Aiello	Loan
6/21/19	\$35,000	\$35,000	\$20,346	6/30/20	Lower of \$.01 or 50% of lowest closing bid price in the 20 days prior to conversion.	Ralph Aiello	Loan
7/25/19	\$35,000	\$35,000	\$19,435	7/31/20	Lower of \$.01 or 50% of lowest closing bid price in the 20 days prior to conversion.	Ralph Aiello	Loan
8/26/19	\$30,000	\$30,000	\$16,660	8/31/20	Lower of \$.01 or 50% of lowest closing bid price in the 20 days prior to conversion.	Ralph Aiello	Loan
10/3/19	\$22,644	\$27,500	\$6,796	10/3/20	50% of the lowest trading price the day prior to conversion	Tri-Bridge Ventures LLC John Forsythe III Suite 608 4507 th Ave. NY, NY 10123	Loan
10/9/19	\$27,500	\$35,000	\$14,567	10/8/20	Lower of \$.01 or 50% of lowest closing bid price in the 20 days prior to conversion	Ralph Aiello	Loan
11/13/19	\$5,000	\$5,000	\$1,578		Lower of \$.01 or 50% of lowest closing bid price in the 30 days prior to conversion	Livingston Asset Management LLC – Stephen Hicks 90 Grove St. Ridgefield, CT 06877	Loan

11/27/19	\$30,000	\$33,000	\$16,055	11/30/20	Lower of \$.01 or 50% of lowest closing bid price in the 20 days prior to conversion	Ralph Aiello	Loan
1/30/20	\$5,000	\$30,000	\$2,098	7/31/20	Lower of \$.01 or 50% of lowest closing bid price in the 30 days prior to conversion	Trillium Partners LP – Stephen Hicks 90 Grove St. Ridgefield, CT 06877	Loan
6/4/20	\$40,000	\$40,000	\$3,201	6/1/21	55% of the average of the three lowest traded prices during the 20 days prior to conversion	Carebourn Capital LP Chip Rice 8700 Blackoaks Lane North <u>Maple Grove, MN,</u> 55311	Loan
8/4/20	\$2,200	\$8,500	\$623	2/4/21	Lower of \$.01 or 50% of lowest closing bid price in the 30 days prior to conversion	Trillium Partners LP – Stephen Hicks 90 Grove St. Ridgefield, CT 06877	Loan
1/19/21	\$53,000	\$53,000	\$0	1/9/22	55% of the average of the three lowest traded prices during the 20 days prior to conversion	Carebourn Capital LP Chip Rice 8700 Blackoaks Lane North <u>Maple Grove, MN,</u> 55311	Loan
3/17/21	\$53,000	\$53,000	\$0	3/17/22	55% of the average of the three lowest traded prices during the 20 days prior to conversion	Carebourn Capital LP Chip Rice 8700 Blackoaks Lane North <u>Maple Grove, MN,</u> 55311	Loan
8/26/21	\$5,000	\$50,000	\$297	3/31/22	N/A	Trillium Partners LP – Stephen Hicks 90 Grove St. Ridgefield, CT 06877	Loan
5/13/21	\$20,000	\$20,000	\$2,117	5/13/22	50% of lowest closing bid price in the 30 days prior to conversion	Stout LLC Mathieu Stout 30 North Gould Street Suite 3787 Sheridan, WY 82801	Services
9/13/21	\$30,000	\$30,000	\$1,963	9/13/22	50% of lowest closing bid price in the 30 days prior to conversion	Stout LLC Mathieu Stout 30 North Gould Street Suite 3787 Sheridan, WY 82801	Services
10/1/21	\$15,000	\$15,000	\$744	6/30/22	50% of lowest closing bid price in the 30 days prior to conversion	Trillium Partners LP – Stephen Hicks 90 Grove St. <u>Ridgefield, CT 06877</u>	Services
11/1/21	\$15,000	\$15,000	\$617	7/31/22	50% of lowest closing bid price in the 30 days prior to conversion	Trillium Partners LP – Stephen Hicks 90 Grove St. <u>Ridgefield, CT 06877</u>	Services
12/1/21	\$15,000	\$15,000	\$493	8/31/22	50% of lowest closing bid price in the 30 days prior to conversion	Frondeur Partners LLC William Gonyer 3753 Howard Hughes Parkway Suite 200 Las Vegas, NV 89169	Services
1/1/22	\$15,000	\$15,000	\$366	9/30/22	50% of lowest closing bid price in the 30 days prior to conversion	Frondeur Partners LLC William Gonyer 3753 Howard Hughes Parkway Suite 200 Las Vegas, NV 89169	Services
2/1/22	\$15,000	\$15,000	\$238	10/31/22	50% of lowest closing bid price in the 30 days prior to conversion	Frondeur Partners LLC William Gonyer 3753 Howard Hughes Parkway Suite 200 Las Vegas, NV 89169	Services
3/1/22	\$15,000	\$15,000	\$123	11/30/22	50% of lowest closing bid price in the 30 days prior to conversion	Frondeur Partners LLC William Gonyer 3753 Howard Hughes Parkway Suite 200 Las Vegas, NV 89169	Services

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

4) Financial Statements (to be filed separately)

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

- ☒ U.S. GAAP
☐ IFRS

B. The financial statements for this reporting period were prepared by (name of individual)⁴:

Name: William Gonyer of Will Stephenson Advisory LLC
Title: Managing Director
Relationship to Issuer: Outside Accounting Consultant

Provide the financial statements described below 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.

- C. Balance sheet;
D. Statement of income;
E. Statement of cash flows;
F. Statement of Changes in Shareholders' Equity
G. Financial notes; and
H. Audit letter, if audited

You may either (i) attach/append the financial statements to this disclosure statement or (ii) file the financial statements through OTCIQ as a separate report using the appropriate report name for the applicable period end. ("Annual Report," "Quarterly Report" or "Interim Report").

If you choose to publish the financial statements in a separate report as described above, you must state in the accompanying disclosure statement that such financial statements are incorporated by reference. You may reference the document(s) containing the required financial statements by indicating the document name, period end date, and the date that it was posted to OTCIQ in the field below. Financial Statements must be compiled in one document.

Attached Hereto.

Financial statement information is considered current until the due date for the subsequent report (as set forth in the qualifications section above). To remain qualified for Current Information, a company must post its Annual Report within 90 days from its fiscal year-end date and Quarterly Reports within 45 days of each fiscal quarter-end date.

5) Issuer's Business, Products and Services

The purpose of this section is to provide a clear description of the issuer's current operations. In answering this item, please include the following:

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

Grow Solutions Holdings, Inc. is a corporation incorporated under the laws of the State of Nevada on May 1, 1981.

The current focus of Grow Solutions Holdings, Inc., business operations is to design and manufacture modular aeroponic vertical farming units ("AeroPod") that are fully equipped with proprietary monitoring and automation to make growing aerobically simple and predictable with very little human intervention. The units can be used for a large number of agricultural products to be grown in an efficient and ecologically sustainable fashion. The AeroPod designed and tested by Farm Boys Design Corp., was developed in 2017. The controlled technological environment of an AeroPod mimics perfect growing conditions through sensors and controllers, creating the optimal growing environment for food or cannabis. By monitoring and regulating the closed-loop environment of an AeroPod, it has proven to produce market leading yields of many leafy greens, tender leaf produce and cannabis.

⁴ The financial statements requested pursuant to this item must be prepared in accordance with US GAAP or IFRS by persons with sufficient financial skills.

The Company has analyzed and researched, development and design and manufacturing of licensed technologically advanced systems for eventual sales and distribution. The company plans to offer AeroPods as agricultural products for the farming sector. The AeroPods will offer high efficiency grow solutions with eventual scalable and secure low carbon footprint.

2. Describe any subsidiaries, parents, or affiliated companies, if applicable, and a description of such entity's business, contact information for the business, officers, directors, managers or control persons. Subsidiary information may be included by reference

Pure Roots Holding, Ltd, a Wyoming, corporation and a wholly owned subsidiary of the Company owns 100% of Pure Roots Holding Corp. and thereby, its subsidiaries AeroGrow Manufacturing Corp. and Pure Roots Urban Farms, Inc. which are startup ventures in the contract manufacturing and industrial and agricultural design businesses.

3. Describe the issuers' principal products or services, and their markets

The Company's businesses are based on design, development, manufacturing, sales and distribution of licensed technologically advanced systems for organic and other agricultural products farming "AeroPods". The AeroPod offers a high efficiency grow solution having scalable, secure and low carbon footprint characteristics. The businesses commenced operations during the three months ended March 31, 2019.

6) 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.

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.

As of December 31, 2019, the Company subleases its office and development facilities from an affiliated party. The Company's corporate address is 230-111 Research Drive Saskatoon, Canada SK S7N 3R2. The agreement requires monthly payments of \$2,700.

7) Officers, Directors, and Control Persons

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.

Using the tabular format below, please provide information, as of the period end date of this report, regarding any person or entity owning 5% or more of any class of the issuer's securities, as well as any officer, and any director of the company, regardless of the number of shares they own. **If any 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 of an individual representing the corporation or entity in the note section.**

Name of Officer/Director or Control Person	Affiliation with Company (e.g. Officer/Director/Owner of more than 5%)	Residential Address (City / State Only)	Number of shares owned (1) (2)	Share type/class	Ownership Percentage of Class Outstanding	Note
Chad Fischl	Director	Saskatoon, SK				Appointed as Officer and Director March 5, 2019 Resigned November 16, 2020 Appointed Director January 15, 2021
Philip Sands	Officer / Director	Bellingham, MA				Appointed as Officer and Director November 16, 2020
Bailey Fischl		Saskatoon, SK				
Clara Fischl		Prince Albert, SK				

Carla Blampin		Big River, SK				
Sharon Branconnier	>5%	Abbotsford, BC	9,420(Note 1)	Series B Preferred	16.6%	
Jolene Branconnier	>5%	Langley, BC	9,421(Note 1)	Series B Preferred	16.6%	
Norman James Payton	>5%	Monte Creek, BC	9,421(Note 1)	Series B Preferred	16.6%	
Ismail Abdul Fattah	>5%	Calgary, AB	7,084(Note 1)	Series B Preferred	12.5%	
Ahmad Abdel Latif Yassine	>5%	Lebanon, Bekaa	7,083(Note 1)	Series B Preferred	12.5%	
Adrian LaChance	>5%	Red Deer, AB	9,887(Note 1)	Series B Preferred	17.4%	

Notes

1. The Company has Designated 100,000 shares as Series B Preferred Shares. The shares of Series B Preferred Stock have a par value of \$0.001 and a liquidation value of \$1,000 per share (the “Series B Liquidation Value”) and are convertible into 2,833 shares of Common Stock (the “Conversion Ratio”). The holders of shares of the Series B Preferred Stock shall be entitled to receive dividends out of any assets legally available, to the extent permitted by Nevada law, at an annual rate equal to 8% of the Series B Liquidation Value of such shares of Series B Preferred Stock, and shall accrue from the date of issuance of such shares of Series B Preferred Stock, payable quarterly in Common Stock valued at the closing trade price per share on the last trading day of the calendar quarter.

8) Legal/Disciplinary History

A. Please identify whether any of the persons 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);

None.

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;

None.

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

None.

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.

None.

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

Ralph Aiello Complaint and Settlement Agreement

The Company was involved in litigation against Ralph Aiello (the “Plaintiff” and together with the Company, the “Parties”). On January 19, 2017, the Plaintiff filed a complaint in the Supreme Court of the State of New York County of Nassau (the “Court”), alleging claims including breach of contract in connection with certain loans made by Plaintiff to the Company in the amount of \$500,000 plus interest (the “Dispute”). On March 15, 2017, the Parties filed a Settlement Agreement (the “Settlement Agreement”) with the Court whereby the Company agreed to pay the Defendant \$550,000 by September 15, 2018. The Company has not made timely payments in accordance with the Settlement Agreement. The Company is working to establish a payment plan for the Plaintiff and expedite the settlement of the Dispute. The Plaintiff has

sold and assigned \$277,788, of the notes in dispute as of March 31, 2022, and an additional \$222,212, principal remains recognized on the balance sheet under convertible notes payable plus accrued interest.

Summary Judgement in Favor of Vendor

On October 5, 2018, Sunlight Supply, Inc. presented a motion seeking summary judgement for \$219,104, representing unpaid product invoices, interest accrued between October 11, 2017 and October 26, 2018, and attorneys' fees against One Love Garden Supply, LLC and an individual guarantor. On January 11, 2019, the court granted summary judgement in the favor of the plaintiff. On June 3, 2019, the Company entered into a settlement agreement with an individual and affiliated unincorporated entity for a maximum amount of \$350,000. The individuals and the affiliated entities separately provided personal guarantees on certain liabilities of the Company and provided advisory services. The liability has been recorded as a settlement reserve in the Company's financial statements.

Court Approved Settlement of Various Liabilities Under SEC section 3(a)(10)

On September 13, 2019 the Company entered into a settlement agreement and stipulation ("Settlement Agreement") with Livingston Asset Management, LLC ("LAM") in connection with the settlement of \$3,998,152 of bona fide obligations the Company owed to certain of its creditors. The Settlement Agreement was subject to fairness hearing, and on November 15, 2019 a Federal court in the District of Maryland held a fairness hearing and granted approval of the Settlement Agreement. If the Settlement Agreement is satisfied in full, the Company shall reduce the Company's debt obligations equal to \$1,506,568 in exchange for the issuance of settlement shares of Company's common stock pursuant to the terms of section 3(a)(10) of the Securities Act of 1933, in multiple tranches, at a price equal to the lowest closing bid price for the common stock for the twenty trading days immediately preceding the delivery of such tranche. At no time may LAM beneficially own more than 9.99% of the Company's outstanding common stock.

On December 23, 2019 the Company entered into a settlement agreement and stipulation ("Settlement Agreement") with Livingston Asset Management, LLC ("LAM") in connection with the settlement of \$335,664 of bona fide obligations the Company owed to certain of its creditors. The Settlement Agreement was subject to fairness hearing, and on June 2, 2020 a Federal court in the District of Maryland held a fairness hearing and granted approval of the Settlement Agreement. If the Settlement Agreement is satisfied in full, the Company shall reduce the Company's debt obligations equal to \$335,664 in exchange for the issuance of settlement shares of Company's common stock pursuant to the terms of section 3(a)(10) of the Securities Act of 1933, in multiple tranches, at a price equal to the lowest closing bid price for the common stock for the twenty trading days immediately preceding the delivery of such tranche. At no time may LAM beneficially own more than 9.99% of the Company's outstanding common stock.

As of December 31, 2021, both 3(a)(10)s were terminated. Following payments to former creditors, the obligation to reduce to \$1,722,233 and the related put premium was \$1,722,233. The Company reclassified aggregate principal and premiums of \$2,416,691 to settlement reserves and \$426,694 to convertible notes payable principal, along with \$252,307 of put premiums. The Company recognized a gain on debt extinguishment of \$174,387.

The 3(a)(10) liabilities reclassified to settlement reserves includes the following liabilities:

TCA senior note and capitalized interest - \$729,874;
Otis claims for amounts due for services provided - \$350,000; and
Victor Wexler's claims as guarantor on liabilities arising from the Company's purchases of inventory and the Company's written agreement to indemnify Mr. Wexler against such claims by third parties - \$154,515; and
Attorney fees (former securities counsel) - \$76,150.

Attorney fees (note for \$378,461 and \$48,233 in fees and accrued interest) of \$426,694 were reclassified to convertible notes payable with an associated premium of \$252,307.

9) Third Party Providers

Please provide the name, address, telephone number and email address of each of the following outside providers:

Securities Counsel

Name: Jeff Turner
Firm: JDT Legal PLLC
Address 1: 897 West Baxter Drive
Address 2: South Jordan, UT. 84095
Phone: 801-810-4465
Email: www.jdt-legal.com

Accountant or Auditor

Name: William Gonyer
Firm: Will Stephenson Advisory, LLC
Address 1: 697 Sport Hill Road
Address 2: Easton CT, 06612
Phone: (203) 702-1820
Email: _____

Investor Relations

None

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, advisor(s) or consultant(s) or provided assistance or services to the issuer during the reporting period.

None

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).

The certifications shall follow the format below:

I, Phillip Sands certify that:

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

June 22, 2022 [Date]

/s/ Phillip Sands [CEO's Signature]

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

Principal Financial Officer:

I, Phillip Sands certify that:

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

June 22, 2022 [Date]

/s/ Phillip Sands [CFO's Signature]

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

CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

March 31, 2022

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FINANCIAL STATEMENTS

(Unaudited)

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GROW SOLUTIONS HOLDINGS, INC. AND SUBSIDIARIES
CONDENSED CONSOLIDATED BALANCE SHEETS
(Unaudited)

	March 31, 2022	December 31, 2021
ASSETS		
Current Assets		
Cash	\$ 443,298	\$ 596,653
Total Current Assets	<u>443,298</u>	<u>596,653</u>
Total Assets	<u><u>\$ 443,298</u></u>	<u><u>\$ 596,653</u></u>
LIABILITIES AND STOCKHOLDERS' DEFICIT		
Current Liabilities:		
Accounts payable and accrued expenses	\$ 1,536,934	\$ 1,485,071
Settlement reserves	3,618,668	3,618,668
Convertible notes payable - net of discounts and premiums	3,068,035	3,022,764
Note payable - net of discounts	5,000	2,066
Derivative liabilities	<u>324,143</u>	<u>324,143</u>
Total Current Liabilities	<u>8,552,780</u>	<u>8,452,712</u>
Total Liabilities	<u>8,552,780</u>	<u>8,452,712</u>
Commitments and Contingencies (Note 10)		
Stockholders' Deficit:		
Series A preferred stock - \$0.001 par value: 51 shares authorized; 0 shares outstanding at March 31, 2022 and 51 shares issued and outstanding at December 31, 2021	-	1
Series B preferred stock - par value \$0.001: 100,000 shares authorized; 56,667 and 85,000 shares, issued and outstanding at March 31, 2022 and December 31, 2021, respectively,	57	85
Common stock - \$0.001 par value, 20,000,000,000 shares authorized, 9,211,983,199 shares issued and outstanding at March 31, 2022 and December 31, 2021, respectively	9,211,983	9,211,983
Additional paid-in capital	(264,732)	(264,761)
Accumulated deficit	(17,065,594)	(16,812,171)
Accumulated other comprehensive income	<u>8,804</u>	<u>8,804</u>
Total Stockholders' Deficit	<u>(8,109,482)</u>	<u>(7,856,059)</u>
Total Liabilities and Stockholders' Deficit	<u><u>\$ 443,298</u></u>	<u><u>\$ 596,653</u></u>

See accompanying notes to the condensed consolidated financial statements

GROW SOLUTIONS HOLDINGS, INC. AND SUBSIDIARIES
CONDENSED CONSOLIDATED STATEMENT OF OPERATIONS
FOR THE THREE MONTHS ENDED MARCH 31, 2022 AND 2021

(Unaudited)

	For the Three Months Ended March 31,	
	2022	2021
Operating Expenses:		
Selling, general, and administrative expenses	\$ 181,570	\$ 35,481
Total Operating Expenses	181,570	35,481
Loss from Operations	(181,570)	(35,481)
Other Income (Expenses):		
Interest and financing costs	(71,853)	(150,698)
Total Other Expenses	(71,853)	(150,698)
Net Loss before Provision for Income Tax	(253,423)	(186,179)
Provision for Income Tax	-	-
Net Loss	<u>\$ (253,423)</u>	<u>\$ (186,179)</u>
Basic and Diluted Loss Per Share	<u>\$ (0.00)</u>	<u>\$ (0.00)</u>
Weighted Average Number of Common Shares Outstanding:	<u>9,211,983,199</u>	<u>2,041,354,472</u>

See accompanying notes to the consolidated financial statements

**CONDENSED CONSOLIDATED STATEMENT OF
CHANGES IN STOCKHOLDERS' DEFICIT FOR THE
THREE MONTHS ENDED MARCH 31, 2022 AND 2021**
(Unaudited)

	Preferred Stock		Preferred Stock Series B		Common Stock		Additional Paid In	Accumulated	Accumulated Comprehensive	Stockholders' (Deficit)
	Shares	Amount	Shares	Amount	Shares	Amount	Capital	Deficit	Income	Equity
Balance, December 31, 2021	51	\$ 1	85,000	\$ 85	9,211,983,199	\$ 9,211,983	\$ (264,761)	\$ (16,812,171)	\$ 8,804	\$ (7,856,059)
Cancellation of preferred stock	(51)	(1)	(28,333)	(28)	-	-	29	-	-	-
Net loss for the three months ended March 31, 2022	-	-	-	-	-	-	-	(253,423)	-	(253,423)
Balance, March 31, 2022	-	\$ -	56,667	\$ 57	9,211,983,199	\$ 9,211,983	\$ (264,732)	\$ (17,065,594)	\$ 8,804	\$ (8,109,482)

	Preferred Stock		Preferred Stock Series B		Common Stock		Additional Paid In	Accumulated	Accumulated Comprehensive	Stockholders' (Deficit)
	Shares	Amount	Shares	Amount	Shares	Amount	Capital	Deficit	Income	Equity
Balance, December 31, 2020	51	\$ 1	100,000	\$ 100	1,875,799,430	\$ 1,875,797	\$ 5,514,651	\$ (16,111,910)	\$ 8,804	\$ (8,712,557)
Issuance of common stock for debt	-	-	-	-	290,754,209	290,754	(89,849)	-	-	200,905
Issuance of common stock for cash	-	-	-	-	228,124,884	228,125	(114,062)	-	-	114,063
Net loss for the three months ended March 31, 2021	-	-	-	-	-	-	-	(186,179)	-	(186,179)
Balance, March 31, 2021	51	\$ 1	100,000	\$ 100	2,394,678,523	\$ 2,394,676	\$ 5,310,741	\$ (16,298,089)	\$ 8,804	\$ (8,784,673)

See accompanying notes to the condensed consolidated financial statements

Grow Solutions Holdings, Inc.
Condensed Consolidated Statement of Cash Flows
(Unaudited)

	For the Three Months Ended	
	March 31,	
	2022	2021
Cash Flows from Operating Activities:		
Net loss	\$ (253,423)	\$ (186,179)
Adjustments to reconcile net loss to net cash used in operating activities:		
Amortization of debt discounts	3,205	1,769
Accretion of premium on convertible note	-	86,728
Convertible notes issued for services	45,000	-
Changes in operating assets and liabilities:		
Unearned revenue	-	(20,000)
Accounts payable and accrued expenses	51,863	3,668
Settlements payable	-	(73,180)
Cash Used in Operating Activities	(153,355)	(187,194)
Cash Flows from Financing Activities:		
Proceeds from common stock issued from subscriptions	-	114,063
Net proceeds from convertible notes issued	-	100,000
Cash Provided by Financing Activities	-	214,063
Net Increase (Decrease) in Cash	(153,355)	26,869
Cash - beginning of year	596,653	32
Cash - end of period	\$ 443,298	\$ 26,901
Supplemental Disclosures of Cash Flow Information:		
Cash paid for:		
Interest and Taxes	\$ -	\$ -
Noncash financing and investing activities:		
Accounts payable reclassified to settlement reserves	\$ -	\$ 225,000
Issuance of common stock for debt settlement	\$ -	\$ 200,906

See accompanying notes to the consolidated financial statements

GROW SOLUTIONS HOLDINGS, INC.
NOTES TO CONDENSED CONSOLIDATED FINANCIAL
STATEMENTS FOR THE THREE MONTHS ENDED
MARCH 31, 2022 AND 2021
(UNAUDITED)

Note 1 — Organization and Operations

Grow Solutions Holdings, Inc. (formerly known as LightTouch Vein & Laser, Inc. and Strachan, Inc.) (the “Company” or “GRSO”) was organized under the laws of the State of Nevada on May 1, 1981. The Company provided indoor and outdoor gardening supplies to the rapidly growing garden industry.

The Merger

Effective April 28, 2015, the Company entered into an Acquisition Agreement and Plan of Merger (the “the Merger”) with Grow Solutions, Inc., a Delaware corporation (“Grow Solutions”) and LightTouch Vein & Laser Acquisition Corporation, a Delaware corporation and a wholly owned subsidiary of the Company (“LightTouch Acquisition”). Under the terms of the Merger, Grow Solutions merged with LightTouch Acquisition and became a wholly owned subsidiary of the Company. The Grow Solutions’ shareholders and certain creditors of the Company received 44,005,000 shares of the Company’s common stock in exchange for all of the issued and outstanding shares of Grow Solutions. Following the closing of the Grow Solutions Agreement, Grow Solutions’ business became the primary focus of the Company and Grow Solutions management assumed control of the management of the Company with the former director of the Company resigning upon closing of the Agreement. Shareholders maintained 1,886,612 shares as part of the recapitalization.

As a result of the Merger, the Company discontinued its pre-Merger business. The Merger was accounted for as a “reverse merger,” and Grow Solutions, was deemed to be the accounting acquirer in the reverse merger. Consequently, the assets and liabilities and the historical operations that are reflected in the financial statements prior to the Merger are those of Grow Solutions and recorded at the historical cost basis and the consolidated financial statements after completion of the Merger include the assets and liabilities of Grow Solutions, historical operations of the Company, and operations of the Company and its subsidiaries from the closing date of the Merger. As a result of the issuance of the shares of the Company’s Common Stock pursuant to the Merger, a change in control of the Company occurred as of the date of consummation of the Merger. The Merger is intended to be treated as a tax-free exchange under Section 368(a) of the Internal Revenue Code of 1986, as amended. All historical share amounts of the accounting acquirer were retrospectively recast to reflect the share exchange.

Reverse Merger and Recapitalization

On March 5, 2019, the Company entered into a securities exchange agreement with the shareholders of Pure Roots Holding, Ltd., representing 100% of the outstanding shares thereof (collectively the “Seller”), and Pure Roots Holding, Ltd., a Wyoming corporation (“PRH”), whereby the Company purchased from the Seller, 100% of the issued and outstanding restricted common stock of PRH in exchange for 85,000 restricted shares of the Company’s newly created Series B Preferred Stock (the “Series B Preferred Stock”). The Seller subsequently distributed the Series B Preferred Stock of the Company to the shareholders of PRH.

The shares of Series B Preferred Stock have a par value of \$0.001 and a liquidation value of \$1,000 per share (the “Series B Liquidation Value”) and each share is convertible into 2,833 shares of common stock (the “Conversion Ratio”). The holders of shares of the Series B Preferred Stock shall be entitled to receive dividends out of any assets legally available, to the extent permitted by Nevada law, at an annual rate equal to 8% of the Series B Liquidation Value of such shares of Series B Preferred Stock, and shall accrue from the date of issuance of such shares of Series B Preferred Stock, payable quarterly in common stock valued at the closing trade price per share on the last trading day of the calendar quarter. The Series B shareholders have agreed to defer dividend rights until the Company earns sufficient revenues.

The holders of Series B Preferred Stock rank senior to the Company’s common stock and Series A preferred Stock and will vote together with the holders of the Company’s common stock on an as-converted basis on each matter submitted to a vote of holders of common stock (whether at a meeting of shareholders or by written consent). In any such vote, the number of votes that may be cast by a holder shall be equal to one (1) vote for each share of common stock into which such holder’s outstanding shares of Series B Preferred Stock may be converted. Each holder shall be entitled to notice of all shareholder meetings (or requests for written consent) in accordance with the Company’s bylaws. As a result of the issuance of the Series B Preferred Stock, there was a change in control of the Company as of the date of consummation of the Merger.

On March 5, 2019, Chad Fischl, acquired control of 51 shares of the Series A Preferred Stock of the Company, representing 100% of the Company's total issued and outstanding Series A Preferred Stock, from TCA Share Holdings, LLC a Limited Liability Company, in exchange for agreeing to become the President, Chief Executive Officer (CEO) and a Director. All the issued and outstanding Series A Preferred Stock were cancelled on January 19, 2022.

The common stockholders of GRSO before the Merger ("Predecessor") retained 92,497,617 shares of common stock, par value \$0.001 per share. Upon the effectiveness of the Merger, the holders of the Predecessor's Series A Preferred Stock tendered all 51 shares of the issued and outstanding Series A Preferred Stock to Chad Fischl. The Series A Preferred Stock has voting rights such that the 51 shares equated to 96,268,926 voting shares which represented 51% of the common voting rights, therefore the tender of the Series A Preferred Stock pursuant to the Merger, coupled with the issuance of the Series B Preferred Stock provides for the CEO to have had majority control over the Company as of the date of consummation of the Merger.

The Merger is being accounted for as a "Reverse Business Combination," and PRH is deemed to be the accounting acquirer in the merger. Consequently, the assets and liabilities and the historical operations that will be reflected in the financial statements prior to the Merger will be those of PRH, and the consolidated financial statements after completion of the Merger will include the assets and liabilities of GRSO, historical operations of PRH and combined operations of PRH and GRSO from the Closing Date of the Merger.

The Merger will be treated as a recapitalization of the Company for financial accounting purposes. The historical financial statements of GRSO before the Merger will be replaced with the historical financial statements of PRH before the Merger in all future filings.

The financial condition and operating results of the combined entities since March 5, 2019, are included in the condensed consolidated financial statements.

The Company's new businesses are based on design, development, manufacture, sales and distribution of licensed technologically advanced systems for organic and other agricultural products farming "AeroPods". The AeroPod offers a high efficiency grow solution having scalable, secure and low carbon footprint characteristics. The new business commenced operations during the year ended December 31, 2019. The Company has completed analysis on the designing, manufacturing and eventual sales and distribution of AeroPods for the farming and agriculture sectors. The proposed business structure would eventually offer high efficiency grow solutions that are scalable and secure with a low carbon footprint.

Note 2 — Going Concern and Management's Plan

The accompanying consolidated financial statements have been prepared assuming the Company will continue as a going concern, which contemplates the recoverability of assets and the satisfaction of liabilities in the normal course of business. For the three months ended March 31, 2022, the Company has incurred a net loss of \$253,423. The working capital deficit, stockholders' deficit and accumulated deficit was \$8,109,482, \$8,109,482, and \$17,065,594, respectively, at March 31, 2022. The Company received a default notice on its payment obligations under the senior secured credit facility agreement (see Note 4), defaulted on its other pre-merger debt and has received demands for payment of past due amounts from creditors, consultants and service providers. It is management's opinion that these matters raise substantial doubt about the Company's ability to continue as a going concern for a period of twelve months from the issuance date of this report. The ability of the Company to continue as a going concern is dependent upon management's ability to implement a new business plan, raise additional capital as needed from the sales of stock or debt or find a partner to merge with. The Company has been implementing cost containment measures and restructuring or setting up payment plans with vendors and is working to restructure its secured obligations. The accompanying consolidated financial statements do not include any adjustments that might be required should the Company be unable to continue as a going concern.

Note 3 — Summary of Significant Accounting Policies and Basis of Presentation

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

Principles of Consolidation

The accompanying consolidated financial statements include the accounts of the Company and its wholly owned subsidiary, Pure Roots Holding Corp. All significant intercompany accounts and transactions have been eliminated in consolidation.

Fair value of financial instruments

The fair value of the Company's assets and liabilities, which qualify as financial instruments under Financial Accounting Standards

Board (“FASB”) Accounting Standards Codification (“ASC”) 820, “*Fair Value Measurements and Disclosures*,” approximates the carrying amounts represented in the balance sheet, primarily due to their short-term nature.

Use of estimates and assumptions

The preparation of consolidated financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates. Significant estimates include the allowance for bad debt on accounts receivable, reserves on inventory, valuation of goodwill and intangible assets for impairment analysis, valuation of the legal settlement reserve, valuation of stock-based compensation, the valuation of derivative liabilities and the valuation allowance on deferred tax assets.

Concentration of credit risk

Financial instruments that potentially subject the Company to concentration of credit risk consist of cash accounts in a financial institution which, at times, may exceed the Federal and/or Canadian depository insurance coverage of \$250,000 and CDN\$100,000, respectively. The Company has not experienced losses on these accounts and management believes the Company is not exposed to significant risks on such accounts.

Cash and Cash Equivalents

The Company considers all highly liquid investments with an original maturity of three months or less when purchased to be cash equivalents. As of March 31, 2022, the Company had cash of \$443,298.

Debt Discount and Debt Issuance Costs

Debt discounts and debt issuance costs incurred in connection with the issuance of debt are capitalized and amortized to interest expense based on the related debt agreements using the straight-line method. Unamortized discounts are netted against the related debt instruments.

Convertible Notes with Fixed Rate Conversion Options

The Company may enter into convertible notes, some of which contain, predominantly, fixed rate conversion features, whereby the outstanding principal and accrued interest may be converted by the holder, into common shares at a fixed discount to the market price of the common stock at the time of conversion. This results in a fair value of the convertible note being equal to a fixed monetary amount. The Company records the convertible note liability at its fixed monetary amount by measuring and recording a premium, as applicable, on the note date with a charge to interest expense in accordance with ASC 480 - “Distinguishing Liabilities from Equity”.

Derivative Liabilities

The Company has certain financial instruments that are derivatives or contain embedded derivatives. The Company evaluates all its financial instruments to determine if those contracts or any potential embedded components of those contracts qualify as derivatives to be separately accounted for in accordance with ASC 810-10-05-4 and 815-40. This accounting treatment requires that the carrying amount of any derivatives be recorded at fair value at issuance and marked-to-market at each balance sheet date. In the event that the fair value is recorded as a liability, as is the case with the Company, the change in the fair value during the period is recorded as either other income or expense. Upon conversion, exercise or repayment, the respective derivative liability is marked to fair value at the conversion, repayment or exercise date and then the related fair value amount is reclassified to other income or expense as part of gain or loss on extinguishment.

The classification of derivative instruments, including whether such instruments should be recorded as liabilities or as equity, is reassessed at the end of each reporting period. Equity instruments that are initially classified as equity that become subject to reclassification are reclassified to liability at the fair value of the instrument on the reclassification date. Derivative instrument liabilities will be classified in the balance sheet as current or non-current based on whether or not net-cash settlement of the derivative instrument is expected within 12 months of the balance sheet date.

The Company utilizes a binomial option pricing model to compute the fair value of the derivative and to mark to market the fair value of the derivative at each balance sheet date. The Company records the change in the fair value of the derivative as other income or expense in the consolidated statements of operations.

Revenue Recognition

Effective October 1, 2018, the predecessor company adopted Accounting Standards Codification (“ASC”) 606, Revenue From Contracts With Customers, which is effective for public business entities with annual reporting periods beginning after December 15, 2017. This new revenue recognition standard (new guidance) has a five-step process: a) Determine whether a contract exists; b) Identify the performance obligations; c) Determine the transaction price; d) Allocate the transaction price; and e) Recognize revenue when (or as) performance obligations are satisfied. The Company’s initial application of ASC 606 did not have a material impact on its financial statements and disclosures and there was no cumulative effect of the adoption of ASC 606.

Stock-based compensation

Stock-based compensation is accounted for based on the requirements of ASC 718 – “Compensation –Stock Compensation“, which requires recognition in the financial statements of the cost of employee and director services received in exchange for an award of equity instruments over the period the employee or director is required to perform the services in exchange for the award (presumptively, the vesting period). The ASC also requires measurement of the cost of employee and director services received in exchange for an award based on the grant-date fair value of the award. The Company utilizes the Black-Sholes option pricing model and uses the simplified method to determine expected term because of lack of sufficient exercise history. Additionally, effective October 1, 2016, the Company adopted the Accounting Standards Update No. 2016-09 (“ASU 2016-09”), *Improvements to Employee Share-Based Payment Accounting*. Among other changes, ASU 2016-09 permits the election of an accounting policy for forfeitures of share-based payment awards, either to recognize forfeitures as they occur or estimate forfeitures over the vesting period of the award. The Company has elected to recognize forfeitures as they occur, and the cumulative impact of this change did not have any effect on the Company’s consolidated financial statements and related disclosures.

Loss Per Share

Basic net loss per common share is computed by dividing net loss attributable to common stockholders by the weighted-average number of common shares outstanding during the period. Diluted net loss per common share is determined using the weighted-average number of common shares outstanding during the period, adjusted for the dilutive effect of common stock equivalents. In periods when losses are reported, which is the case for the three months ended March 31, 2022 and 2021 presented in these consolidated financial statements, the weighted-average number of common shares outstanding excludes common stock equivalents because their inclusion would be anti-dilutive. Convertible note principal and accrued interest outstanding at March 31, 2022, totaled \$3,193,806. Based on the conversion terms of the aforementioned notes, the Company had 13,537,493,733, potentially dilutive shares as of March 31, 2022. The Company has 20,000,000,000 authorized shares and 9,211,983,199 issued and outstanding common shares at March 31, 2022. The holders of the convertible notes are contractually limited to owning no more than either 4.99% or 9.99% of issued and outstanding common shares of the Company, applying the limitation percentages the holders could no longer than 10,603,665,189 shares.

The Company had the following common stock equivalents at March 31, 2022 and 2021:

	March 31, 2022	March 31, 2021
Convertible notes payable	13,537,493,733	2,319,182,887
Settlement obligation under 3(a)(10)	-	2,152,791,250
Totals	13,537,493,733	4,471,974,137

Income Taxes

The Company accounts for income taxes under ASC Topic 740 “Income Taxes” (“ASC 740”). ASC 740 requires the recognition of deferred tax assets and liabilities for both the expected impact of differences between the financial statement and tax basis of assets and liabilities and for the expected future tax benefit to be derived from tax loss and tax credit carry forwards. ASC 740 additionally requires a valuation allowance to be established when it is more likely than not that all or a portion of deferred tax assets will not be realized.

ASC 740 also clarifies the accounting for uncertainty in income taxes recognized in an enterprise’s financial statements and prescribes a recognition threshold and measurement process for financial statement recognition and measurement of a tax position taken or expected to be taken in a tax return. For those benefits to be recognized, a tax position must be more-likely-than-not to be sustained upon examination by taxing authorities. ASC 740 also provides guidance on derecognition, classification, interest and penalties, accounting in interim periods, disclosure and transition. Based on the Company’s evaluation, it has been concluded that there are no

significant uncertain tax positions requiring recognition in the Company's financial statements.

The Company's policy for recording interest and penalties associated with audits is to record such expense as a component of income tax expense. Management is currently unaware of any issues under review that could result in significant payments, accruals or material deviations from its position.

Foreign Currency Translation

The Company follows Section 830-10-45 of the FASB Accounting Standards Codification ("Section 830-10-45") for foreign currency translation to translate the financial statements of the foreign subsidiary from the functional currency, generally the local currency, into U.S. Dollars. Section 830-10-45 sets out the guidance relating to how a reporting entity determines the functional currency of a foreign entity (including of a foreign entity in a highly inflationary economy), re-measures the books of record (if necessary), and characterizes transaction gains and losses. Pursuant to Section 830-10-45, the assets, liabilities, and operations of a foreign entity shall be measured using the functional currency of that entity. An entity's functional currency is the currency of the primary economic environment in which the entity operates; normally, that is the currency of the environment, or local currency, in which an entity primarily generates and expends cash.

The functional currency of each foreign subsidiary is determined based on management's judgment and involves consideration of all relevant economic facts and circumstances affecting the subsidiary. Generally, the currency in which the subsidiary transacts a majority of its transactions, including billings, financing, payroll and other expenditures, would be considered the functional currency, but any dependency upon the parent and the nature of the subsidiary's operations must also be considered. If a subsidiary's functional currency is deemed to be the local currency, then any gain or loss associated with the translation of that subsidiary's financial statements is included in accumulated other comprehensive income. However, if the functional currency is deemed to be the U.S. Dollar, then any gain or loss associated with the re-measurement of these financial statements from the local currency to the functional currency would be included in the condensed consolidated statements of income and comprehensive income (loss). If the Company disposes of foreign subsidiaries, then any cumulative translation gains or losses would be recorded into the condensed consolidated statements of income and comprehensive income (loss). If the Company determines that there has been a change in the functional currency of a subsidiary to the U.S. Dollar, any translation gains or losses arising after the date of change would be included within the statement of income and comprehensive income (loss).

Based on an assessment of the factors discussed above, the management of the Company determined its subsidiary's local currency (i.e. the Canadian dollar) to be the functional currency for its foreign subsidiary.

Subsequent events

The Company follows the guidance in Section 855-10-50 of the FASB Accounting Standards Codification for the disclosure of subsequent events. The Company has evaluated events that occurred subsequent to March 31, 2021 and through the date the financial statements were issued.

Recent Accounting Pronouncements

There are no recently issued accounting pronouncements the Company has not yet adopted that will materially impact the Company's consolidated financial statements.

Management does not believe that any recently issued, but not yet effective accounting pronouncements, when adopted, will have a material effect on the accompanying consolidated financial statements.

Note 4 – Settlement Reserves

On September 13, 2019 the Company entered into a settlement agreement and stipulation ("Settlement Agreement") with Livingston Asset Management, LLC ("LAM") in connection with the settlement of \$3,998,152 of bona fide obligations the Company owed to certain of its creditors. The Settlement Agreement was subject to fairness hearing, and on November 15, 2019 a Federal court in the District of Maryland held a fairness hearing and granted approval of the Settlement Agreement. If the Settlement Agreement is satisfied in full, the Company shall reduce the Company's debt obligations equal to \$1,506,568 in exchange for the issuance of settlement shares of Company's common stock pursuant to the terms of section 3(a)(10) of the Securities Act of 1933, in multiple tranches, at a price equal to the lowest closing bid price for the common stock for the twenty trading days immediately preceding the delivery of such tranche. At no time may LAM beneficially own more than 9.99% of the Company's outstanding common stock.

On December 23, 2019 the Company entered into a settlement agreement and stipulation (“Settlement Agreement”) with Livingston Asset Management, LLC (“LAM”) in connection with the settlement of \$335,664 of bona fide obligations the Company owed to certain of its creditors. The Settlement Agreement was subject to fairness hearing, and on June 2, 2020 a Federal court in the District of Maryland held a fairness hearing and granted approval of the Settlement Agreement. If the Settlement Agreement is satisfied in full, the Company shall reduce the Company’s debt obligations equal to \$335,664 in exchange for the issuance of settlement shares of Company’s common stock pursuant to the terms of section 3(a)(10) of the Securities Act of 1933, in multiple tranches, at a price equal to the lowest closing bid price for the common stock for the twenty trading days immediately preceding the delivery of such tranche. At no time may LAM beneficially own more than 9.99% of the Company’s outstanding common stock.

As of December 31, 2021, both 3(a)(10)s were terminated. Following payments to former creditors, the obligation to reduce to \$1,722,233 and the related put premium was \$1,722,233. The Company reclassified aggregate principal and premiums of \$2,416,691 to settlement reserves and \$426,694 to convertible notes payable principal, along with \$252,307 of put premiums. The Company recognized a gain on debt extinguishment of \$174,387.

The 3(a)(10) liabilities reclassified to settlement reserves includes the following liabilities:

TCA senior note and capitalized interest - \$729,874;
Otis claims for amounts due for services provided - \$350,000; and
Victor Wexler’s claims as guarantor on liabilities arising from the Company’s purchases of inventory and the Company’s written agreement to indemnify Mr. Wexler against such claims by third parties - \$154,515; and
Attorney fees (current securities counsel) - \$76,150.

The settlement reserve balance of \$3,618,668, as of March 31, 2022 and December 31, 2021, includes an estimate for default penalties under the terms of convertible notes payable issued by the predecessor company prior to December 31, 2018.

Note 5 — Convertible Notes

Since February 2019, the Company has been working with advisors and creditors to restructure outstanding debt issued prior to December 31, 2018, including amounts outstanding with L2 (all L2 liabilities have been assigned to Oasis Capital – “Oasis”) among other creditors. Management believes that amounts recorded as debt and settlement reserves related to notes are adequate to cover the expected settlements.

All convertible notes issued before March 2019, were reevaluated in light of ASC 480, which allows for treating certain convertible notes as stock settled debt. This treatment does not require the bifurcation of the embedded derivative, nor does it require a periodic revaluation of the fair market values. So long as the discount to the share price used for conversion remains constant a premium is calculated and charged to interest expense at the issuance date of the note and recognized as a liability which is added to note face amount net of any original issue discounts (OID). The derivative liability for each qualifying note was reclassified as put premium and allocated to each note based on the note conversion stock price discount.

Refer to the table at the end of the section of this note covering notes issued prior to December 2018 for current balance of principal, accrued interest and put premiums.

Debt Purchase Agreement

On February 15, 2017, the Company entered into a Debt Purchase Agreement (the “Debt Purchase Agreement”) by and among the Company, TCA, and L2 Capital, LLC, a Kansas limited liability company (the “Assignee”). Pursuant to the Debt Purchase Agreement, on February 15, 2017, TCA sold and assigned to Assignee, TCA’s right, title and interest in and to the monetary obligations evidenced under Replacement Note A thereby reducing the TCA outstanding principal indebtedness. Assignee shall subsequently purchase from TCA the remaining debt evidenced by First Replacement Note B in purchase tranches. The indebtedness underlying the Replacement Notes are evidenced by a newly issued 10% Senior Replacement Convertible Promissory Note.

Total assignments to Oasis were \$600,000 before the arrangement was terminated.

Issuance of 10% Senior Replacement Convertible Promissory Note

On February 15, 2017, the Company issued a 10% Senior Replacement Convertible Promissory Note (the “Oasis Note”) to the Assignee in the principal amount of \$1,201,441.25. The initial principal amount under the Oasis Note is \$325,000, representing the first tranche purchased by Assignee under First Replacement Note A and such amounts shall increase in tranches upon the purchase of

such tranches by the Assignee from TCA pursuant to the Debt Purchase Agreement. The maturity date for each tranche shall be Nine months from that date of the purchase of that tranche and the Company shall pay interest to the Assignee on the aggregate unconverted and then outstanding principal amount of the Oasis Note at the rate of 10% per annum.

The Oasis Note is convertible at any time, in whole or in part, at the option of the holder into shares of common stock of the Company at a conversion price equal to 62.5% of the lowest closing bid price of the common stock in the prior twenty (20) trading days, which is subject to adjustment for stock dividends, stock splits, combinations or similar events.

Additionally, the terms under the Oasis Note include make-whole rights whereby upon liquidation by the Assignee of the shares converted under the Oasis Note, provided that the Assignee realizes a net amount from such liquidation equal to less than the conversion amount specified in the relevant conversion notice (such net realized amount, the “Realized Amount”), the Company shall issue to the Assignee additional shares, as defined.

The first tranche principal of \$325,000 was fully converted into common stock in prior periods.

On March 23, 2017, the Company issued a second tranche note to Oasis (Oasis-2) for principal amount of \$300,000. Of which \$129,330 was converted into common stock in prior periods.

Private Placement - Debt Offering 2016

During the year ended December 31, 2016, the Company entered into an agreement for the issuance of convertible notes to third party lenders for aggregate proceeds of \$1,117,000. The notes accrue interest at 12% per annum maturing two years from issuance. The notes are convertible into shares of common stock at a conversion price of \$0.80. These notes were analyzed, and no derivative liability has been recognized due to the fixed conversion price. One investor has assigned \$277,788, of their note to third parties and the assigned notes were restated as described below under note changes. The total balance under the 2016 Debt Offering was \$839,212, at March 31, 2021.

Carebourn Capital Debt Refinancing

On July 14, 2017, the Company, refinanced a loan with Carebourn by issuing a Convertible Promissory Note, dated July 14, 2017, (the “Note”). The principal amount of the Note is \$262,877.42, the Purchase Price is \$228,589.06, and the Company received \$50,000 in proceeds from the Purchaser. The Maturity Date of the Note was July 14, 2018. The balance of the prior note was rolled into the new note for a total note payable balance of \$262,877 and original debt discount of \$34,288 was recorded and was fully recognized as interest expense as during prior periods due to the termination of former operations.

The Note terms remain the same as the original note above. The note conversion terms satisfy the conditions for treatment as stock settled debt in accordance with ASC 480, as such a put premium of \$277,088 has been recorded and was included in convertible notes payable with a reclassification adjustment to derivative liabilities. In June and August 2021, Carebourn converted \$103,867 of principal and \$10,724 of interest into 551,531,936 shares of the Company’s common stock. The note principal balance at March 31, 2022 is \$159,010.

The JSJ Investments Inc. Debt Financing

On January 30, 2017, the Company issued a 10% Convertible Promissory Note (the “JSJ Note”) in the principal amount of \$100,000 in favor of JSJ Investments Inc. (“JSJ”). On or about January 30, 2017, the Company received \$98,000 in net proceeds after deducting fees and expenses.

The JSJ Note, currently in default, bears a default interest rate of 18% per annum on the aggregate unconverted outstanding principal. The JSJ Note is convertible in whole or in part, at the option of JSJ into shares of common stock of the Company at a conversion price equal to 60% of the lowest closing bid price of the common stock in the prior ten (10) trading days, which is subject to adjustment for stock dividends, stock splits, combinations or similar events.

The note was partially converted during the year ended December 31, 2020 and the principal balance at March 31, 2022 and December 31, 2021, was \$79,000.

The Cicero Consulting Group, Inc. Debt Financing

On February 8, 2017, the Company, entered into a Securities Purchase Agreement with Cicero Consulting Group, LLC (“Cicero”)

pursuant to which the Company sold \$50,000 in principal amount of a Convertible Promissory Note (the “Cicero Note”), which the Company received in cash.

The Cicero Note, currently in default, bears a default interest rate of 18% per annum on the outstanding principal. The Cicero Note is convertible at any time, in whole or in part, at the option of Cicero, into shares of common stock of the Company at a conversion price equal to 70% of the lowest closing bid price of the common stock in the prior five (5) trading days, which is subject to adjustment for stock dividends, stock splits, combinations or similar events. The note was partially converted during the years ended December 31, 2020 and the balance at March 31, 2022 and December 31, 2021, was \$23,000.

Promissory Note

On May 25, 2017, the Company, issued a Promissory Note to Brandi Blank (an individual investor) in the principal amount of \$100,000 (the “note”). The Company received \$100,000 in net proceeds from the sale of the note. The note is due on demand. Payment by the Company to Lender under the terms of the note may be made in either cash or common stock of the Company, at the option of the Lender. In the event the Company repays the note in common stock, such common stock will be issued at a price equal to the closing price of the Company’s common stock on November 21, 2017. The note bears interest at a rate of fifteen percent (15%) per annum. Interest may be paid in cash or common stock of the Company at the option of the Lender. Additionally, the Company will issue the Lender shares of common stock in an amount equal to thirty three percent (33%) of the outstanding balance of principal and interest under the note within 10 days of the issuance date. The obligation to issue stock was treated as a warrant for 494,012 shares of stock with an exercise price of \$.0668, having a fair market value of \$19,530 which was credited to additional paid in capital with a corresponding charge to debt discount and subsequently charged to interest expense due to the termination of operations during the year ended December 31, 2017. Subsequent changes to fair market value will be recognized on each reporting date. The value of the warrant was remeasured on March 31, 2022 and was not material for adjustment.

Below is summary of notes with conversion features issued prior to December 31, 2018, and are currently in default:

Name of Note holder	Original Note Amount	Principal March 31, 2022	Put Premium March 31, 2022	Accrued Interest March 31, 2022
Oasis	625,000	170,670	120,755	87,064
Carebourn	262,877	159,010	75,214	6,343
JSJ	100,000	79,000	52,667	82,317
Cicero	50,000	23,000	9,857	17,815
Blank	100,000	100,000	-	72,784
Luckosky (see below)	426,694	426,694	252,307	-
2016 Debt Offering	\$1,117,000	839,212	-	585,189
		Total Principal and Premium	\$2,308,386	
			Total Interest Accrued	\$851,512

The notes listed above have current principal following conversions and restructuring totaling \$1,797,586, and related put premiums (as calculated by the Company) of \$510,800. The note above for \$426,694 was previously classified as 3(a)(10) liabilities, was issued prior to December 31, 2018, to Luckosky Bookman LLP for legal services. The Company will recognize interest for the Luckosky note commencing January 1, 2022. The Company believes that claims for default penalties may arise in future periods and has taken those contingent liabilities into consideration in establishing settlement reserves as discussed at Note 4.

Pre-merger notes (see table above):	March 31, 2021	December 31, 2021
Principal	\$1,797,586	\$1,797,586
Put premiums on stock settled debt	<u>510,800</u>	<u>510,800</u>
Total pre-merger notes, net	2,308,386	2,308,386
Post-merger (see descriptions below):		
Principal new issues	622,921	457,730
Put premiums on stock settled debt	136,728	86,728
Debt discount (OID and derivative liabilities)	-	(271)
Total post-merger notes, net	<u>759,649</u>	<u>639,801</u>
Total convertible notes, net	<u>\$3,068,035</u>	<u>\$2,953,187</u>

Issuance Convertible Notes Since Merger

On March 12, 2019, the Company issued a convertible note payable to Ralph Aiello for \$55,000. The note has \$5,000 original issue discount (OID), 10% annual interest and matured on March 31, 2020. The interest rate rose to 24% by remaining unpaid after the maturity date. The OID was amortized to interest expense over the life of the note. The note and accrued interest can be converted into common stock at the lower of: \$.01 or 50% of the lowest closing bid price in the 20 trading days prior to conversion. Due to the variable conversion pricing feature the note is considered to include a derivative for which a fair market value was calculated at issuance to be \$175,012, of which \$125,012 was charged to derivative expense and \$50,000 to debt discount. Debt discount was amortized to interest expense over the term of the note. At March 31, 2022, the derivative liability is \$69,557 and the principal balance is \$55,000.

On June 6, 2019, the Company issued a convertible note payable to Ralph Aiello for \$35,000. The note has: \$5,000 original issue discount (OID), 10% annual interest and matured on June 5, 2020. The interest rate rose to 24% by remaining unpaid after the maturity date. The OID was amortized to interest expense over the life of the note. The note and accrued interest can be converted into common stock and at the lower of: \$.01 or 50% of the lowest closing bid price in the 20 trading days prior to conversion. Due to the variable conversion pricing feature the note is considered to include a derivative for which a fair market value was calculated to be \$63,182, with \$33,182 charged to derivative expense and \$30,000 charged to debt discount. The fair market value was \$47,014 and the principal balance was \$35,000 at March 31, 2022.

On June 27, 2019, the Company issued a convertible note payable to Ralph Aiello for \$35,000. The note has: \$5,000 original issue discount (OID), 10% annual interest and matured on June 17, 2020. The interest rate rose to 24% by remaining unpaid after the maturity date. The OID was amortized to interest expense over the life of the note. The note and accrued interest can be converted into common stock and at the lower of: \$.01 or 50% of the lowest closing bid price in the 20 trading days prior to conversion. Due to the variable conversion pricing feature the note is considered to include a derivative for which a fair market value was calculated to be \$62,648, with \$32,648 charged to derivative expense and \$30,000 charged to debt discount. The fair market value was \$49,193 and the principal balance was \$35,000 at March 31, 2022.

On July 15, 2019, the Company issued a convertible note payable to Ralph Aiello for \$35,000. The note has: \$5,000 original issue discount (OID), 10% annual interest and matured on July 14, 2020. The interest rate rose to 24% by remaining unpaid after the maturity date. The OID was amortized to interest expense over the life of the note. The note and accrued interest can be converted into common stock and at the lower of: \$.01 or 50% of the lowest closing bid price in the 20 trading days prior to conversion. Due to the variable conversion pricing feature the note is considered to include a derivative for which a fair market value was calculated to be \$98,917 with \$68,917 charged to derivative expense and \$30,000 to debt discount to be amortized to interest expense over the life of the note. The derivative liability is revalued to fair market value each reporting date and the change is recognized in fair market value changes on the statement of operations. The fair market value was \$35,024 and the principal balance was \$35,000 at March 31, 2022.

On August 27, 2019, the Company issued a convertible note payable to Ralph Aiello for \$30,000. The note has: \$5,000 original issue discount (OID), 10% annual interest and matured on August 26, 2020. The interest rate rose to 24% by remaining unpaid after the maturity date. The OID will be amortized to interest expense over the life of the note. The note and accrued interest can be converted into common stock and at the lower of: \$.01 or 50% of the lowest closing bid price in the 20 trading days prior to conversion. Due to the variable conversion pricing feature the note is considered to include a derivative for which a fair market value was calculated to be \$59,834 with \$34,834 charged to derivative expense and \$25,000 to debt discount to be amortized to interest expense over the life of the note. The derivative liability is revalued to fair market value each reporting date and the change is recognized in fair market value changes on the statement of operations. The fair market value was \$41,018 and the principal balance was \$30,000 at March 31, 2022.

On October 3, 2019, the Company issued a convertible note payable to Tri-Bridge Ventures LLC, for \$22,644. The note bears interest at 10%, matured on October 3, 2020 and can be converted into shares of common stock. The conversion price is calculated as 50% of the lowest traded price during the day prior to conversion. The principal balance was \$22,644 at March 31, 2022.

On October 9, 2019, the Company issued a convertible note payable to Ralph Aiello for \$27,500. The note has: \$2,500 original issue discount (OID), 10% annual interest and matured on October 8, 2020. The interest rate rose to 24% by remaining unpaid after the maturity date. The OID will be amortized to interest expense over the life of the note. The note and accrued interest can be converted into common stock and at the lower of: \$.01 or 50% of the lowest closing bid price in the 20 trading days prior to conversion. Due to the variable conversion pricing feature the note is considered to include a derivative for which a fair market value was calculated to be \$63,795 with \$38,795, charged to derivative expense and \$25,000 to debt discount to be amortized to interest expense over the life of the note. The derivative liability is revalued to fair market value each reporting date and the change is recognized in fair market value changes on the statement of operations. The fair market value was \$30,034 and the principal balance was \$27,500 at March 31, 2022.

On November 27, 2019, the Company issued a convertible note payable to Ralph Aiello for \$30,000. The note has: \$3,000 original issue discount (OID), 10% annual interest and matures on November 30, 2020. The interest rate rose to 24% by remaining unpaid after the maturity date. The OID will be amortized to interest expense over the life of the note. The note and accrued interest can be converted

into common stock and at the lower of: \$.01 or 50% of the lowest closing bid price in the 20 trading days prior to conversion. Due to the variable conversion pricing feature the note is considered to include a derivative for which a fair market value was calculated to be \$65,792 with \$35,792, charged to derivative expense and \$30,000 to debt discount to be amortized to interest expense over the life of the note. The derivative liability is revalued to fair market value each reporting date and the change is recognized in fair market value changes on the statement of operations. The fair market value was \$30,035 and the principal balance was \$30,000 at March 31, 2022.

On January 30, 2020, the Company issued a convertible note payable to Trillium LP for \$30,000. The Company received \$25,000, in cash and an additional \$1,500 was paid by Trillium directly to a third party on behalf of the Company. The note has \$3,500, original issue discount (OID), 12% annual interest and matured on July 31, 2020. The OID was amortized to interest expense over the life of the note. The note and accrued interest can be converted into common stock and at the lower of: \$.01 or 50%, of the lowest closing bid price in the 30 trading days prior to conversion. Due to the variable conversion pricing feature the note is considered to include a derivative for which a fair market value of \$71,510, with \$26,500 charged to debt discount to be amortized over the life of the note and \$41,010 was charged to derivative expense. The derivative liability will be revalued to fair market value each reporting date and the change is recognized in fair market value changes on the statement of operations. The Company repaid \$25,000 during the years ended December 31, 2020. As a result of the repayment the Company recognized a gain on debt extinguishment of \$56,810. The fair market value was \$7,342 and the principal balance was \$5,000 at March 31, 2022.

On June 4, 2020, the Company issued a convertible note payable to Carebourn Capital in exchange for \$40,000 in cash. The note has 8% interest and matures on June 1, 2021. The note can be converted into the Company's common stock at a discount equal to 55% of the average of the three lowest trading prices during the twenty days prior to the conversion. Due to the fixed percentage discount the conversion feature is treated as stock settled debt under ASC 480. Accordingly, a put premium was calculated to be \$32,727 and was charged to interest expense on the date the note was effective. The balance of \$40,000 remains unpaid at March 31, 2022.

On August 4, 2020, the Company issued a convertible note payable to Trillium LP for \$8,500. Trillium paid expenses of \$8,032 for the Company and an additional \$468 was charged as OID. The note bears interest at 12%, and matures on May 12, 2021. The OID was amortized to interest expense over the life of the note. The note and accrued interest can be converted into common stock and at the lower of: \$.01 or 50%, of the lowest closing bid price in the 30 trading days prior to conversion. Due to the variable conversion pricing feature the note is considered to include a derivative for which a fair market value was calculated to be \$911, which was charged to debt discount to be amortized over the life of the note. The derivative liability will be revalued to fair market value each reporting date and the change is recognized in fair market value changes on the statement of operations. The derivative liability balance remains at \$911 and the principal was reduced to \$2,200 at March 31, 2022.

On January 19, 2021, the Company issued a 0% interest rate convertible promissory note in the principal amount of \$53,000 in favor of Carebourn Capital, L.P. The note matured on January 19, 2022 and is convertible into shares of common stock of the Company at a conversion price equal to 55% of the lowest closing bid price in the prior twenty-five (25) trading days, the note will be treated as stock settled debt in accordance with ASC 480. Accordingly, a put premium was calculated to be \$43,364 and was charged to interest expense on the date the note was effective.

On March 17, 2021, the Company issued a 0% interest rate convertible promissory note in the principal amount of \$53,000 in favor of Carebourn Capital, L.P. The note matured on March 17, 2022 and is convertible into shares of common stock of the Company at a conversion price equal to 55% of the lowest closing bid price in the prior twenty-five (25) trading days, the note will be treated as stock settled debt in accordance with ASC 480. Accordingly, a put premium was calculated to be \$43,364 and was charged to interest expense on the date the note was effective.

The Company entered into an agreement for monthly accounting and reporting services effective October 1, 2021. The monthly fee notes total \$90,000. Each individual note bears interest at 10%, is convertible into common stock at 50% of lowest bid price in the twenty days prior to conversion and matures in nine months from issuance date. The notes were treated as stock settled debt in accordance with ASC 480 and \$15,000 of premium is recognized and charged to interest expense on the issuance dates of each note.

Note Assignments

During the year ended December 31, 2021, the Company reclassified \$426,694, from the 3(a)(10) liability to convertible notes payable. The original note payable was due to Lucosky Bookman, LLP for legal services rendered prior to October 2017. The original terms of the note include 18% interest and a conversion feature allowing for 40% discount to the three-day average of the lowest stock price in the prior ten days. The fixed rate discount qualifies as stock settled debt and a put premium of \$252,307 was allocated to put premium for the Luckosky note.

Note 6 — Notes

On August 26, 2021, the Company issued a note payable to Trillium LP for \$50,000. The Company received \$45,000, in cash. The note has a \$5,000, original issue discount (OID), 10% annual interest and matured on March 31, 2022. The OID is being amortized to interest expense over the life of the note. The Company repaid \$45,000 on September 16, 2021. The principal balance was \$5,000 at March 31, 2022.

Note 7 — Derivative Liabilities

During the year ended December 31, 2019, ten notes were issued and one note was partially assigned to third parties and the conversion terms were restated. All of these notes contain conversion terms which are variable and therefore the notes included embedded derivatives that were valued at a fair market and revalued as of each subsequent reporting date. During the year ended December 31, 2020, three new notes were issued one of which has variable and the conversion terms were treated as an embedded derivative. The Company does not revalue embedded derivatives once the host instrument has matured, all of the convertible notes with embedded derivatives were matured as of December 31, 2020.

Note 8 — Stockholders' Deficit

Preferred Stock

The Company is authorized to issue 25,000,000 shares of preferred stock, \$.001 par value, with such rights, preferences, variations and such other designations for each class or series within a class as determined by the Board of Directors.

Series A Preferred Stock

The preferred stock is not convertible into common stock, does not contain any cumulative voting privileges, and does not have any preemptive rights. 51 shares of preferred stock have been designated as Series A Preferred Stock and issued to an entity controlled by the CEO and the Company's Board of Directors. The following describes the Series A Preferred Stock designation:

Each one (1) share of the Series A Preferred Stock shall have voting rights equal to (x) 0.019607 *multiplied by* the total issued and outstanding shares of common stock of the Company eligible to vote at the time of the respective vote (the "Numerator"), *divided by* (y) 0.49, *minus* (z) the Numerator. For purposes of illustration only, if the total issued and outstanding shares of common stock of the Company eligible to vote at the time of the respective vote is 5,000,000, the voting rights of one share of the Series A Preferred Stock shall be equal to $102,036 (0.019607 \times 5,000,000) / 0.49 - (0.019607 \times 5,000,000) = 102,036$.

On May 25, 2017 fifty-one (51) shares of Series A Preferred Stock were issued to Grow Solutions Holdings, LLC, a Colorado limited liability company (the "LLC") controlled equally by each member of the Board of Directors of the Company (the "Board").

The Series A Preferred Stock has no dividend rights, no liquidation rights and no redemption rights, and was created primarily to be able to obtain a quorum and conduct business at shareholder meetings. All shares of the Series A Preferred Stock shall rank (i) senior to the Company's common stock and any other class or series of capital stock of the Company hereafter created, (ii) *pari passu* with any class or series of capital stock of the Company hereafter created and specifically ranking, by its terms, on par with the Series A Preferred Stock and (iii) junior to any class or series of capital stock of the Company hereafter created specifically ranking, by its terms, senior to the Series A Preferred Stock, in each case as to distribution of assets upon liquidation, dissolution or winding up of the Company, whether voluntary or involuntary.

On March 5, 2019, Chad Fischl, acquired control of 51 shares of the Series A Preferred Stock of the Company, representing 100% of the Company's total issued and outstanding Series A Preferred Stock, in exchange for agreeing to become the President, and Chief Executive Officer.

On January 19, 2022, all 51 shares of the Series A Preferred Stock of the Company, representing 100% of the Company's total issued and outstanding Series A Preferred Stock, were cancelled.

Series B Preferred Stock

On March 5, 2019, the Secretary of State of the State of Nevada delivered confirmation of the effective filing of the Company's Certificate of Amendment to its Certificate of Incorporation (the "Amendment to Certificate"), which established 100,000 shares of the Company's Series B Preferred Stock, having such designations, rights and preferences as set forth therein, as determined by the

Company's Board of Directors in its sole discretion, in accordance with the Company's Certificate of Incorporation and bylaws. The shares were distributed as outlined below. There were 56,667 and 85,000 shares outstanding at March 31, 2022 and December 31, 2021.

The shares of Series B Preferred Stock, par value of \$0.001 and have a liquidation value of \$1,000 per share (the "Series B Liquidation Value") and are convertible into 2,833 shares of common stock (the "Conversion Ratio"), subject to a limitation per beneficial owner of 9.9% of the outstanding common shares. The holders of shares of the Series B Preferred Stock shall be entitled to receive dividends out of any assets legally available, to the extent permitted by Nevada law, at an annual rate equal to 8% of the Series B Liquidation Value of such shares of Series B Preferred Stock, and shall accrue from the date of issuance of such shares of Series B Preferred Stock, payable quarterly in common stock valued at the closing trade price per share on the last trading day of the calendar quarter.

The holders of Series B Preferred Stock rank senior to the Company's common stock and Series A preferred Stock and will vote together with the holders of the Company's common stock on an as-converted basis on each matter submitted to a vote of holders of common stock (whether at a meeting of shareholders or by written consent). In any such vote, the number of votes that may be cast by a holder shall be equal to one (1) vote for each share of common stock into which such holder's outstanding shares of Series B Preferred Stock may be converted. Each holder shall be entitled to notice of all shareholder meetings (or requests for written consent) in accordance with the Company's bylaws.

On March 11, 2019, the former shareholders of PRH, acquired control of 85,000 shares of the Series B Preferred Stock of the Company, representing 85% of the Company's total issued and outstanding Series B Preferred Stock, in exchange for 100% of the issued and outstanding shares of PRH, per the terms of a Securities Exchange Agreement by and between the Company and PRH. The Series B Preferred shareholders have mutually agreed to defer dividends through December 31, 2021.

The Company issued Series B Preferred Shares to the following individuals in the amounts indicated:

Chad Fischl, CEO of the Company, - 4,746 Series B Preferred Shares;
Bailey Fischl - 4,746 Series B Preferred Shares;
Clara Fischl - 9,421 Series B Preferred Shares;
Carla Blampin - 9,421 Series B Preferred Shares;
Sharon Branconnier - 9,420 Series B Preferred Shares;
Jolene Branconnier - 9,421 Series B Preferred Shares;
Norman James Payton - 9,421 Series B Preferred Shares;
Ismail Abdul Fattah - 7,084 Series B Preferred Shares;
Ahmad Abdel Latif Yassine - 7,083 Series B Preferred Shares;
Adrian LaChance - 9,887 Series B Preferred Shares;
Emily LaChance - 2,175 Series B Preferred Shares; and
Carly LaChance - 2,175 Series B Preferred Shares.

On May 31, 2019, the Company issued 15,000 shares of Series B Preferred restricted shares at par value to Trillium Partners, LP for services.

During the year ended December 31, 2021, Trillium Partners, LP, converted 15,000 shares of the Series B Preferred stock into 3,312,094,451 shares of the Company's common stock. The preferred stock converted was cancelled.

On January 19, 2022 the following Series B Preferred Shares previously issued to the following individuals were cancelled:

Chad Fischl - 4,746
Bailey Fischl - 4,746
Clara Fischl - 9,421
Carla Blampin - 9,421

Common Stock

The Company is authorized to issue 20,000,000,000 common shares with a par value of \$0.001 per share. The Nevada Secretary of State approved the increase on January 14, 2022. As of March 31, 2022, and December 31, 2021, there were 9,211,983,199 and shares of common stock issued and outstanding, respectively.

Regulation A Offerings

On October 29, 2019, the Company filed Form 1-A to register an offering of its common stock. The final amendment was filed on January 9, 2020, increasing the total number of shares offered to 2,000,000,000 at a price per share of \$0.0015 in order to raise up to \$3,000,000 in capital for the Company. The offering became qualified by the Securities Exchange Commission, on February 20, 2020, with the filing of the Notification of Qualification.

On July 29, 2020 a final post-effective amendment to the offering statement made effective on February 20, 2020. The amendment increased the number of shares offered to 6,000,000,000 and changed the offering price to \$.0005. The post-effective amendment was qualified on August 6, 2020.

On June 21, 2021, the Company filed Form 1-A to register an offering of its common stock. The final amendment was filed on August 5, 2021. The total number of shares offered was 4,000,000,000 at a price per share of \$0.0003 in order to raise up to \$1,200,000 in capital for the Company. The offering became qualified by the Securities Exchange Commission, on September 3, 2021, with the filing of the Notification of Qualification.

Common Stock Issued Under Regulation A Offerings

During the year ended December 31, 2021 the Company issued shares as outlined below:

Between January 19, and February 9, 2021, the Company issued 228,124,884 shares of common stock to an investor at \$.0005 per share for total proceeds of \$114,063.

Since September 2021, the Company issued 2,757,559,448 shares of common stock to investors at \$.0003 per share for total proceeds of \$827,269.

Common Stock Issued for Convertible Series B Preferred Stock

During the year ended December 31, 2021, Trillium Partners, LP, converted 15000 shares of the Series B Preferred stock into 3,312,094,451 shares of the Company's common stock.

Common Stock Issued for Conversion of Notes Payable

During the year ended December 31, 2021, the Company issued 540,000,000 shares of common stock in settlement of \$345,625 of interest related to the February 16, 2017 replacement convertible note first issued to L2 and subsequently assigned to Oasis Capital, LLC.

During the year ended December 31, 2021, the Company issued 667,977,0755 shares of common stock to Carebourn Capital, in settlement of \$286,624 of interest and principal on convertible notes.

Cancellation of Common Stock

On June 30, 2021, the Company cancelled 9,572,089 shares of common stock that were erroneously recorded as issued in prior periods. There was no effect on equity with common being reduced at its par value and additional paid-in capital being increased the same amount.

Note 9 — Related Party Transactions

The Company subleases office and development facilities at an affiliated company. The terms are month to month until the Company fully occupies the planned space.

Note 10 — Commitments and Contingencies

Settlement Agreement- Consulting Agreement Termination

On or about January 6, 2017, the Company terminated the Consulting Agreement with Cimarron Capital Ltd., a Nevada corporation controlled by Peter Aiello Sr. ("Cimarron") pursuant to that certain Consulting Agreement by and between the Company and Cimarron,

dated January 1, 2015 (the “Cimarron Termination”).

In connection with the Cimarron Termination, the Company and Cimarron entered into a Settlement and Release Agreement dated February 28, 2017 (the “Cimarron Settlement Agreement”). Under the Cimarron Settlement Agreement, the Company and Cimarron agreed to a mutual release of all claims in connection with the Cimarron Consulting Agreement and the Cimarron Termination for payment by the Company to Cimarron in the amount of \$5,000 per month for a period of 14 months. Additionally, Cimarron agreed to certain lockup and leak-out provisions with respect to the sale of its shares of common stock of the Company. The Company has not made timely payments in accordance with the Settlement Agreement. The Company has recognized the liability of \$70,000 in the settlement reserves.

Ralph Aiello Complaint and Settlement Agreement

The Company was involved in litigation against Ralph Aiello (the “Plaintiff” and together with the Company, the “Parties”). On January 19, 2017, the Plaintiff filed a complaint in the Supreme Court of the State of New York County of Nassau (the “Court”), alleging claims including breach of contract in connection with certain loans made by Plaintiff to the Company in the amount of \$500,000 plus interest (the “Dispute”). On March 15, 2017, the Parties filed a Settlement Agreement (the “Settlement Agreement”) with the Court whereby the Company agreed to pay the Defendant \$550,000 by September 15, 2018. The Company has not made timely payments in accordance with the Settlement Agreement. The Company is working to establish a payment plan for the Plaintiff and expedite the settlement of the Dispute. The Plaintiff has sold and assigned \$277,788, of the notes in dispute as of June 30, 2021, and an additional \$222,212, principal remains recognized on the balance sheet under convertible notes payable plus accrued interest.

Settlement - Summary Judgement in Favor of Vendor and Advisor/Investor

On October 5, 2018, Sunlight Supply, Inc. presented a motion seeking summary judgement for \$219,104, representing unpaid product invoices, interest accrued between October 11, 2017 and October 26, 2018, and attorneys’ fees against One Love Garden Supply, LLC and an individual guarantor. On January 11, 2019, the court granted summary judgement in the favor of the plaintiff. The guarantor has settled the judgement in favor of the creditor in conjunction with the Company’s participation in the 3(a)(10) court approved settlement that includes payment to the guarantor for amounts owed to him by the Company. (See note 5).

On June 3, 2019, the Company entered into a settlement agreement with an individual and affiliated unincorporated entity for a maximum amount of \$350,000. The individuals and the affiliated entities separately provided personal guarantees on certain liabilities of the Company and provided advisory services. The liability has been incorporated in the settlement reserve.

Settlement Agreement- Chad Fischl

On November 16, 2020, the Company entered into a Settlement Agreement (“Agreement”) with its former CEO; wherein, it has agreed to pay a portion of the back wages to Mr. Fischl, as well as working out agreements with the former employees of the Company. The Agreement states that the Company will pay back wages of approximately \$175,000 (CDN) to the employees, \$211,776 (CDN) to Chad Fischl and Bailey Fischl (“Fischl Amount”), and that the Company assumes any liability for any unpaid taxes, in as much as is legally possible. The Agreement authorizes the Company to make 15 monthly payments of \$14,118.40 (CDN) or until the Fischl Amount has been paid in full. In return Mr. Fischl agrees to return his Series A Preferred shares and Series B Preferred Shares (the “Shares”) that he and his family members’ control. The Company also agrees to \$10,000 liquidated damages for any payment that is more than three days late, with each late payment also then accruing interest at a rate of 10% per annum on any payments that are not made, until they are paid in full with the then outstanding interest. The Agreement states that the Shares will not be returned until the entire Fischl Amount is paid. As of this filing \$62,494 in payments have been made on the Agreement. The remaining balance is recorded in settlement reserves at March 31, 2022.

COVID-19 Pandemic

The COVID-19 pandemic had a significant adverse impact on the Company’s business, results of operations, financial condition and cash flows from operations during the years ended March 31, 2021 and 2020 have had an adverse impact on its performance.

Given the uncertainties surrounding the ongoing effects of the COVID-19 pandemic on the Company's future financial condition and results of operations, the Company took certain actions to preserve its liquidity and strengthen its financial flexibility. The Company took certain actions starting in March 2020, some of which are ongoing, to (i) reduce payroll costs, through temporary furloughs, salary and incentive compensation reductions, decreased working hours and hiring freezes, (ii) eliminate or reduce expenses in all discretionary spending categories, (iii) defer capital expenditures.

Operating Lease

The Company subleases facilities on a month-to-month basis. The agreement requires monthly payments of \$2,700.

Litigation

In the normal course of business, the Company may be involved in legal proceedings, claims and assessments arising in the ordinary course of business. Such matters are subject to many uncertainties, and outcomes are not predictable with assurance.

Except as disclosed below, the Company is unaware of any action, suit, proceeding, inquiry or investigation before or by any court, public board, government agency, self-regulatory organization or body pending or, to the knowledge of the executive officers of our Company or any of our subsidiaries, threatened against or affecting our Company, our common stock, any of our subsidiaries or of our Company's or our Company's subsidiaries' officers or directors in their capacities as such, in which an adverse decision could have a material adverse effect.

Bronstein Complaint and Settlement Agreement

The Company was involved in litigation against Tal Bronstein, Kathleen Bronstein, and Milehigh Wholesale Inc. (the "Plaintiffs" and together with the Company, the "Parties"). On May 4, 2017, the Plaintiffs filed a complaint in the District Court, City and County of Denver (the "Court"), alleging claims including breach of contract in connection with the acquisition of Milehigh Wholesale Inc. and the employment of Mr. Bronstein in connection with such acquisition (the "Dispute"). On or about June 14, 2017, the Parties entered into a settlement agreement and release of all claims whereby upon payment by the Company of \$16,000 to Plaintiffs by July 14, 2017, Plaintiffs would dismiss with prejudice their claims against the Company and release the Company from any and all claims, known or unknown, on conditions of such payment. On June 23, 2017, counsel for the Plaintiffs filed with the Court a Notice of Settlement with respect to the Dispute. On June 27, 2017, the Court ordered that the Parties file a Stipulated Dismissal within 35 days of the Order (August 1, 2017).

On or about July 10, 2017, the Company notified the Plaintiffs that it would not be able to pay the \$16,000 by July 14, 2017 and renegotiated the Settlement Agreement and Release of All Claims (the "Agreement") as follows: (i) on or before July 14, 2017, Company shall deliver to the office of Plaintiffs' counsel a Certified check in the amount of \$5,000 (ii) on or before August 14, 2017, Company shall deliver to the office of Plaintiffs' counsel a certified check in the amount of \$13,500 (iii) the parties intend that the total amount paid from Company to Plaintiffs will be \$18,500 (iv) if Company fail to pay the \$13,500 by August 14, 2017, they will pay \$100 per day thereafter as an additional penalty payment for each and every day that the \$13,500 is not paid until the full amount of \$13,500 is paid, or until August 31, 2017 (v) no later than July 17, 2017, Counsel for the parties filed an unopposed Motion to Extend the time by which they have to file the Stipulated Motion to Dismiss to and including August 31, 2017 (vi) if the Company fails to pay the \$13,500 by August 31, 2017, they agree that Plaintiffs may then seek a default judgment to enter against the Company in the amount of \$21,700, without decrease for the \$5,000 which was to be paid on or before July 14, 2017. Further, all attorney fees and costs of collection thereafter shall be paid for by Company. The Company has fully recognized the liability of \$21,700 in the settlement reserve as of March 31, 2022.

Settlement Reserves

The Company has provided reserves covering the contingencies included in this footnote. Management reviews claims as asserted and may increase or decrease the amounts reserved periodically. Based on information known as of March 31, 2022, the Company believes the settlement reserves presented in the balance sheet are adequate in all material respects.

Contingent Consulting Fees

The Company entered into consultation agreements with Sanclair Holdings Corp and Omni Data Capital Corp. for financial advisory, marketing, sales, manufacturing service procurement and logistics on March 5, 2019. The agreements as amended provide for compensation at monthly rates of CDN 30,000 (Sanclair) and CDN 25,000 (Omni) payable upon achievement of specified sales and other results. During the year ended December 31, 2019, the specified results were not achieved, however the Company has potential liabilities of approximately \$990,000, provided the benchmark results are achieved during future periods. The specified sales and other results have not been achieved as of March 31, 2022 and the Company believes that any settlement will be covered with reserves as recorded.

Note 11 — Subsequent Events

On April 1, 2022, the Company issued a \$15,000, convertible note payable as advisory fees to Frondeur Partners LLC. The note has 10% annual interest, matures on December 31, 2022 and is convertible at 50% of the lowest closing bid price during the 20 days prior to conversion.

On May 1, 2022, the Company issued a \$15,000, convertible note payable as advisory fees to Frondeur Partners LLC. The note has 10% annual interest, matures on January 31, 2023 and is convertible at 50% of the lowest closing bid price during the 20 days prior to conversion.

In April 2022, the Company received \$41,412 in payments from the attorney credited against the due from attorney line item in cash. The attorney owes the Company \$82,266.

From December 1, 2021 to April 1, 2022, the Company issued 5 monthly convertible notes payable to its accounting and reporting consultant totaling \$75,000. In May 2022, the Company redeemed the notes for cash payment of \$96,144, including accrued interest and redemption premiums.

Since March 31, 2022 the Company repaid \$34,804 of principal, accrued interest and redemption premiums for 2 monthly fee notes (\$30,000 total principal) issued to Trillium Partners in October and November 2021.

Since March 31, 2022 the Company repaid \$27,539 of principal, accrued interest and redemption premiums for the outstanding balances on 3 notes (\$18,500 total principal) issued to Trillium Partners on January 30, 2020, August 4, 2020 and July 22, 2021.

The Company evaluated subsequent events after the balance sheet date through the date the financial statements were issued. The Company did not identify any additional material events or transactions occurring during this subsequent event reporting period that required further recognition or disclosure in these financial statements.