

Tiderock Companies, Inc.

53 State St, Suite 500, Boston, MA 02109

800-791-8433

www.tiderockcompanies.com

info@tiderockcompanies.com

Annual Report

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

Outstanding Shares

The number of shares outstanding of our Common Stock was:

65,943,741 as of 12/31/2023 *(Current Reporting Period Date or More Recent Date)*

53,806,862 as of 12/31/2022 *(Most Recent Completed Fiscal Year End)*

Shell Status

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

Yes: ☐ No: ☒

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

Yes: ☐ No: ☒

Change in Control

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

Yes: ☐ No: ☒

⁴ "Change in Control" shall mean any events resulting in:

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

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

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

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

OTC Markets Group Inc.

Disclosure Guidelines for the Pink Market (v5 December 18, 2023)

1) Name and address(es) of the issuer and its predecessors (if any)

In answering this item, provide the current name of the issuer and names used by predecessor entities, along with the dates of the name changes.

Tiderock Companies, Inc. The Company was originally formed in the state of Nevada on June 20, 2000, as All Printer Supplies.com. On April 17, 2003, the Company changed its name to BV Pharmaceuticals, Inc. On April 3, 2006, the Company changed its name to Radial Energy, Inc. On May 14, 2014, the Company changed its name to iPure Labs, Inc. On September 16, 2021, the Company changed its name to Tiderock Companies, Inc.

Current State and Date of Incorporation or Registration: NV / June 20, 2000

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

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

N/A

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

None

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

Acquisition of MTAG Composites, LTD

Address of the issuer's principal executive office:

53 State St., Suite 500, Boston, MA 02109

Address of the issuer's principal place of business:

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

21 Charles St, #619, Cambridge, MA 02141

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

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

2) Security Information

Transfer Agent

Name: Transfer Online
Phone: (503) 227-2950
Email: info@transferonline.com
Address: 512 SE Salmon St.
Portland, OR 97214

Publicly Quoted or Traded Securities:

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

Trading symbol:	TDRK
Exact title and class of securities outstanding:	Common Stock
CUSIP:	88642K104
Par or stated value:	\$0.001
Total shares authorized:	<u>250,000,000</u> as of date: 12/31/2023
Total shares outstanding:	<u>65,943,741</u> as of date: 12/31/2023
Total number of shareholders of record:	<u>206</u> as of date: 12/31/2023

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

N/A

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

The goal of this section is to provide a clear understanding of the share information for its other classes of authorized or outstanding equity securities (e.g., preferred shares that do not have a trading symbol). Use the fields below to provide the information, as applicable, for all other authorized or outstanding equity securities.

Exact title and class of the security:	<u>Convertible Preferred Series C Stock</u>
Par or stated value:	\$0.001
Total shares authorized:	<u>2,500,000</u> as of date: 12/31/2023
Total shares outstanding:	<u>2,150,000</u> as of date: 12/31/2023
Total number of shareholders of record:	<u>5</u> as of date: 12/31/2023

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

None

Security Description:

The goal of this section is to provide a clear understanding of the material rights and privileges of the securities issued by the company. Please provide the below information for each class of the company's equity securities, as applicable:

1. For common equity, describe any dividend, voting and preemption rights.

Dividend Rights

Subject to preferences that may apply to shares of preferred stock outstanding at the time, the holders of outstanding shares of our Common Stock are entitled to receive dividends out of funds legally available at the times and in the amounts that our board of directors may determine.

Voting Rights

Each holder of our Common Stock is entitled to one vote for each share of our Common Stock held on all matters submitted to a vote of stockholders. Cumulative voting for the election of directors is not provided for in our articles of incorporation, as

amended, which means that the holders of a majority of the voting shares voted can elect all of the directors then standing for election.

No Preemptive or Similar Rights

Holders of our Common Stock do not have preemptive rights, and our Common Stock is not convertible or redeemable.

Right to Receive Liquidation Distributions

Upon our dissolution, liquidation or winding-up, the assets legally available for distribution to our stockholders are distributable ratably among the holders of our Common Stock, subject to the preferential rights and payment of liquidation preferences, if any, on any outstanding shares of preferred stock.

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

Preferred Stock

The Company has authorized 5,000,000 preferred shares with a par value of \$0.001 per share. Board of Directors are authorized to divide the authorized shares of Preferred Stock into one or more series, each of which shall be so designated as to distinguish the shares thereof from the shares of all other series and classes.

Series C Preferred Stock

The Company has designated 2,500,000 preferred shares of Convertible Preferred Series C Stock with a par value of \$0.001 per share.

As of December 31, 2023, the Company had 2,150,000 shares of Series C Preferred Stock issued and outstanding.

The 2,150,000 shares of Convertible Preferred Series C Stock outstanding have the rights, designations and preferences below:

- Holders of the Convertible Preferred Series C Stock, as a group, are entitled to receive dividends at a rate of five times the dividends, if any, issued to Common Share Holders, as a group;
- each one (1) share of Series A Preferred Stock is entitled to one thousand (1,000) votes on all matters submitted to a vote of our common stockholders;
- each one (1) share of Series A Preferred Stock shall be convertible into one hundred (100) shares of our common stock; and
- upon our Liquidation, dissolution or winding up the holders of the Convertible Preferred Series C Stock shall be entitled to receive \$.125 per share held;

There are no redemption or sinking funding provisions.

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

None

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

None

3) Issuance History

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

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

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

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

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

Shares Outstanding <u>Opening Balance.</u> Date: 1/1/2022 Common: 45,614,218 Preferred: 2,100,000			*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. *You must disclose the control person(s) for any entities listed.	Reason for share issuance (e.g. for cash or debt conversion) -OR- Nature of Services Provided	Restricted or Unrestricted as of this filing.	Exemption or Registration Type.
1/3/2022	Issuance	1,962,082	Common	\$0.05	No	AES Capital / Alan Safdieh	Note Conversion	Free Trading	Reg A
1/19/22	Issuance	968,100	Common	\$0.05	No	AES Capital / Alan Safdieh	Note Conversion	Free Trading	Reg A
2/4/22	Issuance	3,665,750	Common	\$0.05	No	Bellridge Capital LP / Robert Klimov	Note Conversion	Free Trading	Reg A
2/16/22	Issuance	1,096,712	Common	\$0.03	Yes	EVIO Inc. / Lori Glauser	Note Conversion	Restricted	NA
4/12/22	Issuance	500,000	Common	\$0.05	No	AES Capital / Alan Safdieh	For Cash	Free Trading	Reg A

6/15/2023	Issuance	5,000,000	Common	\$0.011	No	Greg Filipek	Services	Restricted	N/A
6/15/2023	Issuance	5,326,879	Common	\$0.0044	Yes	AW Finance/ Anastasia Shishova	Debt Conversion	Free Trading	4(a)1
6/15/2023	Issuance	50,000	Preferred Stock Series “C”	\$0.001	No	Parlay Capital/ Jay Warner	Services	Restricted	N/A
7/07/2023	Issuance	1,350,000	Common	\$0.001	No	Brian McLain	Services	Restricted	N/A
10/23/2023	Issuance	200,000	Common	\$0.016	No	Jacklyn Bellanceau	Loan Fee	Restricted	N/A
11/3/2023	Issuance	200,000	Common	\$0.016	No	Ray Mertz	Loan Fee	Restricted	N/A
11/30/2023	Issuance	60,000	Common	\$0.012	No	Matt Foreman	Loan Fee	Restricted	N/A
Shares Outstanding on Date of This Report:									
<u>Ending Balance:</u>									
Date: 12/31/2023									
Common: 65,943,741									
Preferred: 2,150,000									

Example: A company with a fiscal year end of December 31st 2023, in addressing this item for its Annual Report, would include any events that resulted in changes to any class of its outstanding shares from the period beginning on January 1, 2022 through December 31, 2023 pursuant to the tabular format above.

*****Control persons for any entities in the table above must be disclosed in the table or in a footnote here.**

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

None

B. Promissory and Convertible Notes

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

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

Date of Note Issuance	Outstanding Balance (\$)	Principal Amount at Issuance (\$)	Interest Accrued (\$)	Maturity Date	Conversion Terms (e.g. pricing mechanism for determining conversion of instrument to shares)	Name of Noteholder (entities must have individual with voting / investment control disclosed).	Reason for Issuance (e.g. Loan, Services, etc.)
12/11/2017	300,000	300,000	0	1/14/2023	50% of the lowest traded price for 15 days prior to date of conversion request	LG Capital Funding, LLC / Joseph Lerman	Loan
12/27/2017	250,000	250,000	0	12/27/2018	Converts at Market, no discount	Noreen Griffin	Debt Forgiveness
01/05/2018	66,667	66,667	4,129	01/05/2019	65% of the lowest traded price for 20 days prior to date of conversion request or during any default period	AW Finance Group/ Anastasia Shishova	Loan
03/01/2018	130,000	200,000	63,304	03/01/2019	Fixed Conversion at \$0.03 per common share	EVIO Inc. / Lori Glauser	Deposit for Services
06/27/2018	150,000	150,000	0	01/13/2023	50% of the lowest traded price for 15 days prior to date of conversion request	Cerberus Finance Group Ltd. / Eliot Dayan	Loan, Debt Purchase

***Control persons for any entities in the table above must be disclosed in the table or in a footnote here.

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

4) Issuer's Business, Products and Services

The purpose of this section is to provide a clear description of the issuer's current operations. Ensure that these descriptions are updated on the Company's Profile on www.OTCMarkets.com.

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

Sora Ventures, LLC. is a professional Real Estate Development Company. The management team lead by CEO, Thomas B. Fore harnesses decades of master development experience ranging from student housing, commercial office, multi-family, industrial and research facilities.

1. Development

Whether as general partner or limited partner, the Company assesses, engages and invests in real-estate opportunities to maximize the return on investment for its stakeholders. These real estate projects will be held in Sora Ventures, LLC. Sora Ventures will take an equity stake in each of the projects in which it participates. Furthermore, based on Sora's equity ownership and the timing of Sora's participation, Sora will either become the General Partner or a Limited Partner in the project. Sora's or as either GP or LP, will result in Sora recognizing developer fees along with the equity participation of the project. Furthermore, each project will stand on its own merit and have its own entry and exit points. As an example, some projects will be solely focused on adding value such as re-zoning or entitled land projects to flip at an increased value whereas others the company plans to develop and lease the projects to long term tenants maximizing the cap rate and return for our shareholder. Projects initially will focus on the following four areas; work-force housing, affordable housing, commercial land development and mixed-use development.

Current Projects:

Cabin Branch: Sora Ventures maintains a 10% equity and ownership stake in the 1.46 acre parcel at 9000 Armstrong Lane in Prince George County, Maryland. Currently submitted plans to modify local zoning ordinances to allow for larger footprint for prospective clients.

Waldorf Lot B-4: Sora Ventures maintains a 5% equity stake in the projected 17,235 square feet commercial project located on lot B-4 at the Waldorf Technology Park. Project design and construction estimates are complete. Currently completing construction financing arrangements.

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

Tiderock Companies, Inc. is a holding company with one operating division Sora Ventures, LLC. Sora Ventures LLC is a commercial real estate development company.

C. Describe the issuers' principal products or services.

Guided by its principles of teamwork, transparency and accountability; the Company focuses on four key areas:

1. Work Force Housing

The Company plan deploys assets in key markets to help fill the growing demand for those who need it. Nationwide, city and state governments are suffering from an overwhelming shortage of housing.

Work Force Housing Supply segment is for those earning between 80 to 120% Average Median Income.

2. Affordable Housing

Utilizing the State and Federal Low Income Housing Tax Credit Program and Federally Back HUD loan programs.

Affordable Housing Supply segment is for those earning between 20 to 60% Average Median Income.

3. Commercial Land Development

The Company is engaged in acquiring interest in select commercial properties with primary objective on increasing their intrinsic value through re-evaluating their use and obtaining necessary zoning, entitlements and respective permits.

4. Mixed-use Development

Leveraging the Company's management team long term history in community redevelopment, the Company continues its successful track record of public-private partnerships with carefully selected developments throughout the United States

5) Issuer's Facilities

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

In responding to this item, please clearly describe the assets, properties or facilities of the issuer. Describe the location of office space, data centers, principal plants, and other property of the issuer and describe the condition of the properties. Specify if the assets, properties, or facilities are owned or leased and the terms of their leases. If the issuer does not have complete ownership or control of the property, describe the limitations on the ownership.

Corporate office at 21 Charles St, #619, Cambridge, MA 02141, 1 year lease expiring April 15, 2024

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

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

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

If any insiders listed are corporate shareholders or entities, provide the name and address of the person(s) beneficially owning or controlling such corporate shareholders, or the name and contact information (City, State) of an individual representing the corporation or entity. Include Company Insiders who own any outstanding units or shares of any class of any equity security of the issuer.

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

Names of All Officers, Directors, and Control Persons	Affiliation with Company (e.g. Officer Title /Director/Owner of 5% or more)	Residential Address (City / State Only)	Number of shares owned	Share type/class	Ownership Percentage of Class Outstanding	Names of control person(s) if a corporate entity
<u>Thomas Fore</u>	Officer/Director/5%	<u>Boston, MA</u>	<u>0</u>	<u>Common</u>	<u>0%</u>	<u>N/A</u>
<u>Thomas Fore</u>	Officer/Director/5%	<u>Boston, MA</u>	<u>1,100,000</u>	<u>Series C Preferred Stock</u>	<u>51.2%</u>	<u>N/A</u>
<u>William Waldrop</u>	Officer/Director/5%	<u>Boston, MA</u>	<u>0</u>	<u>Common</u>	<u>0%</u>	<u>N/A</u>
<u>William Waldrop</u>	Officer/Director/5%	<u>Boston, MA</u>	<u>850,000</u>	<u>Series C Preferred Stock</u>	<u>39.5%</u>	<u>N/A</u>

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

7) Legal/Disciplinary History

A. Identify and provide a brief explanation as to whether any of the persons or entities listed above in Section 6 have, in the past 10 years:

1. Been the subject of an indictment or conviction in a criminal proceeding or plea agreement or named as a defendant in a pending criminal proceeding (excluding minor traffic violations);

None

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

None

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

None

4. Named as a defendant or a respondent in a regulatory complaint or proceeding that could result in a "yes" answer to part 3 above; or

None

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

None

6. Been the subject of a U.S Postal Service false representation order, or a temporary restraining order, or preliminary injunction with respect to conduct alleged to have violated the false representation statute that applies to U.S mail.

None

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

None

8) Third Party Service Providers

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

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

Securities Counsel (must include Counsel preparing Attorney Letters).

Name:	<u>Nicholas F Coscia, Esq</u>
Address 1:	<u>1270 Pasatiempo Rd</u>
Address 2:	<u>Palm, Springs, CA 92262</u>
Phone:	<u>619-993-3361</u>
Email:	<u>nick@cosciasec.com</u>

Accountant or Auditor

Name: Cecil Garrick
Firm: M&K CPAS PLLC
Address 1: 363 N Sam Houston Pkwy 650
Address 2: Houston, TX 77060
Phone: 832-242-9956
Email: cgarrick@mkacpas.com

Investor Relations

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

All other means of Investor Communication:

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

Other Service Providers

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

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

9) Disclosure & Financial Information

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

Name: **William Waldrop**
Title: **CFO**
Relationship to Issuer: **Officer**

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

☐ IFRS
☒ U.S. GAAP

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

Name: William Waldrop

Title: CFO

Relationship to Issuer: Officer

Describe the qualifications of the person or persons who prepared the financial statements:⁵ Bachelors Degree in Accounting, Masters Degree in Finance and 10 years of public company experience.

Provide the following qualifying financial statements:

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

Financial Statement Requirements:

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

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

10) Issuer Certification

Principal Executive Officer:

The issuer shall include certifications by the chief executive officer and chief financial officer of the issuer (or any other persons with different titles but having the same responsibilities) in each Quarterly Report or Annual Report.

The certifications shall follow the format below:

I, Thomas B. Fore certify that:

1. I have reviewed this Disclosure Statement for Tiderock Companies, 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.

4/14/2024 [Date]

/s/ Thomas B. Fore [CEO's Signature]

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

Principal Financial Officer:

I, William H. Waldrop certify that:

1. I have reviewed this Disclosure Statement for Tiderock Companies, 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.

4/14/2024 [Date]

/s/ William H. Waldrop [CFO's Signature]

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

TIDEROCK COMPANIES, INC.

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Tiderock Companies, Inc.
Consolidated Balance Sheet
(Unaudited)

ASSETS	December 31, 2023	December 31, 2022
Current Assets		
Cash and Cash Equivalents	\$ 5,496	\$ 125
Accounts Receivable	-	-
Notes Receivable (Net of Bad Debt Reserve)	-	84,167
Prepaid Expense	-	19,000
Total current assets	5,496	103,292
Fixed Assets, Net	18,295	26,486
Intangible Assets (net of amortization of \$2,155,56 and \$nil)	159,511	172,444
TOTAL ASSETS	\$ 183,302	\$ 302,222
LIABILITIES AND STOCKHOLDERS' EQUITY (DEFICIT)		
Current Liabilities		
Accounts Payable	\$ 179,811	\$ 647,603
Client Deposit	-	0
Convertible Notes Payable (net of unamortized discount of \$165,589 and \$nil)	896,667	886,667
Interest Payable	75,541	117,532
Note Payable	136,525	16,125
Due to Related Party	406,472	382,224
Current Portion of finance liabilities	4,513	4,331
Derivative Liability	154,770	76,336
Total Current Liabilities	1,854,299	2,130,818
Finance liabilities - Less Current Portion	43,685	17,085
Total Liabilities	1,897,984	2,147,902
Stockholders' Equity (Deficit)		
Preferred Stock, \$0.001 par value; 5,000,000 shares authorized		
Series C Preferred Stock, \$0.001 Par Value, 2,500,000 shares designated, 2,150,000 and 2,100,000 shares issued and outstanding at December 31, 2023 and December 31, 2022 respectively	\$ 2,150	\$ 2,100
Common Stock, \$0.001 Par Value, 250,000,000 shares authorized, 65,943,741 and 53,806,682 shares issued and outstanding at December 31, 2023 and December 31, 2022, respectively	\$ 65,944	53,806
Additional Paid In Capital	\$ 51,355	(103,137)
Accumulated Deficit	\$ (1,834,131)	(1,798,449)
Total Stockholders' Equity (Deficit)	\$ (1,714,682)	(1,845,680)
Total Liabilities and Stockholders' Equity	\$ 183,302	\$ 302,222

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

Tiderock Companies, Inc.
Statement of Operations
(Unaudited)

	Years ended	
	December 31, 2023	December 31, 2022
Revenues		
Advisory Services	\$ 34,583	105,000
Total Revenue	34,583	105,000
Operating Expenses		
Selling, general and administrative expenses	(122,193)	759,871
Depreciation and Amortization	21,124	21,124
Total Operating Expense	(101,069)	780,995
Loss from Operations	135,652	(675,995)
Other Income		
Interest Income	6,554	6,000
Total Other Income	6,554	6,000
Other expense		
Loan origination fees	20,231	-
Interest expense	(9,432)	29,392
Amortization of debt discount	-	165,589
Loss on derivatives	78,434	42,139
Bad Debt	88,655	-
Total other expense	177,887	237,120
Total Other Income	(171,334)	(231,120)
Net Loss	\$ (35,682)	(907,115)
Basic and Diluted Net Loss Per Share	\$ (0.00)	\$ (0.02)
Weighted Average Common Shares Outstanding, Basic and Diluted	60,166,475	52,306,555

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

Tiderock Companies, Inc.
Consolidated Statement of Changes in Stockholders' (Deficit) Equity

	Convertible Preferred Series C Stock		Common Stock		Additional Paid	Accumulated	Total Stockholders'
	Shares	Amount	Shares	Amount	In Capital	Deficit	Deficit
Balances: December 31, 2021	2,100,000	\$ 2,100	45,614,218	\$ 45,614	\$ (482,643)	\$ (891,334)	\$ (1,326,263)
Common stock issued for the conversion of notes payable			7,123,333	7,123	332,377		339,500
Common stock issued for the conversion of interest payable			569,311	569	22,629		23,198
Common stock issued for cash			500,000	500	24,500		25,000
Net loss						(907,115)	(907,115)
Balances: December 31, 2022	<u>2,100,000</u>	<u>2,100</u>	<u>53,806,862</u>	<u>53,807</u>	<u>(103,137)</u>	<u>(1,798,449)</u>	<u>(1,845,680)</u>
	Convertible Preferred Series C Stock		Common Stock		Additional Paid	Accumulated	Total Stockholders'
	Shares	Amount	Shares	Amount	In Capital	Deficit	Deficit
Balances: December 31, 2022	2,100,000	\$ 2,100	53,806,862	\$ 53,807	\$ (103,137)	\$ (1,798,449)	\$ (1,845,680)
Stock issued for services	50,000	50	6,350,000	6,350	130,600		137,000
Common stock issued for the conversion of interest payable			5,326,879	5,327	17,232		22,559
Stock issued for debt issuances			460,000	460	6,660		7,120
Net loss						(35,682)	(35,682)
Balances: December 31, 2023	<u>2,150,000</u>	<u>2,150</u>	<u>65,943,741</u>	<u>65,944</u>	<u>51,355</u>	<u>(1,834,131)</u>	<u>(1,714,682)</u>

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

Tiderock Companies, Inc.
Consolidated Statement of Cash Flows
(Unaudited)

	Years ended	
	December 31, 2023	December 31, 2022
Cash flows from operating activities		
Net loss	\$ (35,682)	\$ (907,115)
Prepaid Expense	19,000	78,000
Stock issued as incentive for loans	7,120	-
Stock issued in exchange for fees and services	137,000	-
Depreciation and amortization expense	21,124	21,124
Amortization of debt discount	-	165,589
Derivative expense	78,434	42,139
Decrease (increase) in assets:		
Accounts Receivable	-	500
Notes Receivable	84,167	(6,000)
Increase (decrease) in liabilities:		
Interest Payable	(19,433)	29,391
Accounts payable	(467,792)	429,928
Net cash provided by operating activities	(176,061)	(146,444)
Cash flows from investing activities		
Purchase of Equipment	-	-
Net cash provided by investing activities	-	-
Cash flows from financing activities		
Adjustment due to Settlement of Debt	10,000	-
Repayment of Asset Financing	(4,327)	(4,495)
Proceeds from Cash Investment	-	25,000
Proceeds from loan payable, net of fees	151,511	-
Repayments on loan payable	-	(100)
Proceeds from related party advances	24,248	126,147
Net cash provided by financing activities	181,432	146,552
Net cash increase for period	5,371	108
Cash balance, beginning of period	125	17
Cash balance, end of period	<u>\$ 5,496</u>	<u>\$ 125</u>
Cash paid for:		
Interest	<u>\$ -</u>	<u>\$ -</u>
Accrued income taxes	<u>\$ -</u>	<u>\$ -</u>
Noncash investing and financing activities:		
Common stock issued for settlement of convertible note and interest.	<u>\$ -</u>	<u>\$ 362,698</u>
Conversion of convertible note and accrued interest into common stock	<u>22,559</u>	<u></u>

The accompanying notes are an integral part of these consolidated financial statements

TIDEROCK COMPANIES, INC.
**Notes to Unaudited Condensed Consolidated Financial
Statements September 30, 2023**

Note 1 - Business

Tiderock Companies, Inc., (“TDRK”, “we”, “us”, “our”, the “Company”) was incorporated in Nevada on June 20, 2000, as All Printer Supplies.com. On April 17, 2003, the Company changed its name to BV Pharmaceuticals, Inc. On March 29, 2006, the Company changed its name to Radial Energy, Inc. On May 14, 2014, the Company changed its name to iPure Labs, Inc. On September 16, 2021, the Company changed its name to Tiderock Companies, Inc.

The Company is a holding company with the wholly owned subsidiaries Sora Ventures, LLC and Tiderock Development, LLC. Sora Ventures LLC is a commercial real estate development company. Sora Ventures, LLC was formed on November 13, 2020. Tiderock Development, LLC is a real estate advisory services company.

Note 2 - Going Concern

These unaudited condensed consolidated financial statements have been prepared in accordance with generally accepted accounting principles applicable to a going concern, which assumes that the Company will be able to meet its obligations and continue its operations for its next fiscal year. Realization values may be substantially different from carrying values as shown and these unaudited condensed consolidated financial statements do not give effect to adjustments that would be necessary to the carrying values and classification of assets and liabilities should the Company be unable to continue as a going concern. As of December 31, 2023 the Company had not yet achieved profitable operations, has accumulated losses of \$35,682 for the fiscal year to date and expects to incur further losses in the development of its business, all of which raise substantial doubt about the Company's ability to continue as a going concern. The Company's ability to continue as a going concern is dependent upon its ability to generate future profitable operations and/or to obtain the necessary financing to meet its obligations and repay its liabilities arising from normal business operations when they come due. Management has no formal plan in place to address this concern but considers that the Company will be able to obtain additional funds by equity financing and/or related party advances, however there is no assurance of additional funding being available or on terms acceptable to the Company.

Note 3 - Summary of Significant Accounting Policies

Basis of Presentation of Interim Financial Statements

The accompanying unaudited interim consolidated financial statements as of and for the period ended December 31, 2023 have been prepared in accordance with accounting principles generally accepted in the United States of America (“US GAAP”) for interim financial information and in accordance with the instructions to OTC Markets Pink Basic Disclosure Guidelines. Accordingly, they do not include all of the information and notes required by US GAAP for complete financial statements. In the opinion of management, all adjustments (consisting only of normal recurring accruals) considered necessary for a fair presentation have been included. All intercompany balances and transactions have been eliminated in consolidation. Operating results for the period ended December 31, 2023 are not necessarily indicative of the results that may be expected for any future periods.

Use of Estimates and Assumptions

The preparation of consolidated financial statements in conformity with accounting principles generally accepted in the United States of America (“GAAP”) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could materially differ from those estimates. It is reasonably possible that a change in the Company's estimates will occur in the near term and such change could be material as information becomes available. The Company's estimates include thoroughbreds reserve for potential impairment, and contingent liabilities.

Consolidation Policy

The consolidated financial statements of the Company include the accounts of the Company and its wholly owned subsidiary, Sora Ventures. All significant intercompany balances and transactions have been eliminated in consolidation.

Long-Lived Assets

Long-lived assets are evaluated for impairment whenever events or changes in business circumstances indicate that the carrying amount of the assets may not be fully recoverable or that the useful lives of these assets are no longer appropriate. Each impairment test is based on a comparison of the undiscounted future cash flows to the recorded value of the asset. If impairment is indicated, the asset is written down to its estimated fair value.

Stock-Based Compensation

ASC 718, “*Compensation – Stock Compensation*,” prescribes accounting and reporting standards for all share-based payment transactions in which employee services are acquired. Transactions include incurring liabilities, or issuing or offering to issue shares, options, and other equity instruments such as employee stock ownership plans and stock appreciation rights. Share-based payments to employees, including grants of employee stock options, are recognized as compensation expense in the consolidated financial statements based on their fair values. That expense is recognized over the period during which an employee is required to provide services in exchange for the award, known as the requisite service period (usually the vesting period).

The Company accounts for stock-based compensation issued to non-employees and consultants in accordance with the provisions of ASC 505-50, “*Equity – Based Payments to Non-Employees*.” Measurement of share-based payment transactions with non-employees is based on the fair value of whichever is more reliably measurable: (a) the goods or services received; or (b) the equity instruments issued. The fair value of the share-based payment transaction is determined at the earlier of performance commitment date or performance completion date.

Revenue Recognition

The Company recognizes revenue in accordance with ASC 606, Revenue from Contracts with Customers. The core principle of the new revenue standard is that a company should recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the company expects to be entitled in exchange for those goods or services. The following five steps are applied to achieve that core principle:

- Step 1: Identify the contract with the customer
- Step 2: Identify the performance obligations in the contract
- Step 3: Determine the transaction price
- Step 4: Allocate the transaction price to the performance obligations in the contract
- Step 5: Recognize revenue when the company satisfies a performance obligation

The Company accounts for a contract after it has been approved by all parties to the arrangement, the rights of the parties are identified, payment terms are identified, the contract has commercial substance, and collectability of consideration is probable.

The Company evaluates the services promised in each contract at inception to determine whether the contract should be accounted for as having one or more performance obligations. The Company’s services included in its contracts are distinct from one another.

The Company determines the transaction price for each contract based on the consideration it expects to receive for the distinct services being provided under the contract.

The Company recognizes revenue as performance obligations are satisfied and the customer obtains control of the services provided. In determining when performance obligations are satisfied, the Company considers factors such as contract terms, payment terms, and whether there is an alternative future use of the service.

The Company recognizes revenue from consulting services upon delivery of its testing results to the client.

Consulting engagements may vary in length and scope, but will generally include the review and/or preparation of regulatory filings, business plans, and financial models, operating plans, and technology support to customers within the same industry. Revenue from consulting services is recognized upon completion of deliverables as outlined in the consulting agreement.

Fair Value of Financial Instruments

The Company has adopted the guidance under ASC Topic 820 for financial instruments measured on fair value on a recurring basis. Fair value is defined as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability, in an orderly transaction between market participants on the measurement date. Valuation techniques used to measure fair value must maximize the use of observable inputs and minimize the use of unobservable inputs.

Recent Accounting

Pronouncements Revenue from

Contracts with Customers

In September 2017, the FASB has issued Accounting Standards Update (ASU) No. 2017-13, “Revenue Recognition (Topic 605), Revenue from Contracts with Customers (Topic 606), Leases (Topic 840), and Leases (Topic 842): Amendments to SEC Paragraphs Pursuant to the Staff Announcement at the July 20, 2017 EITF Meeting and Rescission of Prior SEC Staff Announcements and Observer Comments.” The amendments in ASU No. 2017-13 amends the early adoption date option for certain companies related to the adoption of ASU No. 2014-09 and ASU No. 2016-02. Both of the below entities may still adopt using the public company adoption guidance in the related ASUs, as amended. The effective date is the same as the effective date and transition requirements for the amendments for ASU 2014-09 and ASU 2016-02.

In May 2014, the FASB issued accounting standards updates which modifies the requirements for identifying, allocating, and recognizing revenue related to the achievement of performance conditions under contracts with customers. This update also requires additional disclosure related to the nature, amount, timing, and uncertainty of revenue that is recognized under contracts with customers. This guidance is effective for fiscal and interim periods beginning after December 15, 2017 and is required to be applied retrospectively to all revenue arrangements. The adoption of this guidance is not expected to have a significant impact on the Company’s consolidated financial statements.

Other recent accounting pronouncements issued by the FASB (including its Emerging Issues Task Force), the AICPA and the SEC did not or are not believed by management to have a material impact on the Company's present or future consolidated financial statements.

Note 4 - Commitments and Contingencies

Dividend policy

The Company intends to distribute cash dividends to the shareholders from the proceeds of its real estate operations. However, our ability to pay dividends is subject to limitations imposed by Nevada law. Pursuant to Nevada Revised Statute 78.288, dividends may be paid to the extent that a corporation's assets exceed its liabilities and it is able to pay its debts as they become due in the usual course of business.

Note 5 - Equity

Preferred Stock

The Company has authorized 5,000,000 preferred shares with a par value of \$0.001 per share. Board of Directors are authorized to divide the authorized shares of Preferred Stock into one or more series, each of which shall be so designated as to distinguish the shares thereof from the shares of all other series and classes.

Series C Preferred Stock

The Company has designated 2,500,000 preferred shares of Convertible Preferred Series C Stock with a par value of \$0.001 per share.

As of December 31, 2023, the Company had 2,150,000 shares of Series C Preferred Stock issued and outstanding.

The 2,150,000 shares of Convertible Preferred Series C Stock outstanding have the rights, designations and preferences below:

- Holders of the Convertible Preferred Series C Stock, as a group, are entitled to receive dividends at a rate of five times the dividends, if any, issued to Common Share Holders, as a group;
- each one (1) share of Series A Preferred Stock is entitled to one thousand (1,000) votes on all matters submitted to a vote of our common stockholders;
- each one (1) share of Series A Preferred Stock shall be convertible into one hundred (100) shares of our common stock; and
- upon our Liquidation, dissolution or winding up the holders of the Convertible Preferred Series C Stock shall be entitled to receive \$.125 per share held;

Common Stock

The Company has authorized 250,000,000 shares of common stock with a par value of \$0.001 per share.

As of December 31, 2023, the Company had 65,943,741 shares of common stock issued and outstanding, respectively.

Recent Sales of Unregistered Securities

The following issuances of our securities during the period ended December 31, 2023 were exempt from the registration requirements of the Securities Act of 1933 pursuant to Section 4(a)(2) thereof and/or Rule 506 of Regulation D promulgated thereunder. The purchasers were accredited investors, familiar with our operations, and there was no general solicitation.

None

Note 6 - Loss Per Common Share

Basic earnings per share ("EPS") is computed by dividing earnings (loss) attributable to common shareholders by the weighted average number of common shares outstanding for the periods. Diluted EPS reflects the potential dilution of securities that could share in the earnings. As of December 31, 2023, the Company did not have any dilutions.

Note 7 – Subsequent Events

As of February 15, 2024, the company has entered into a memorandum of understanding with MTAG Composites, LTD to acquire 90% of MTAG is £6.75M GBP (approximately \$8.44M USD). The payment structure includes a promissory note of \$1,250,000 USD, the issuance of 625,000 Series D Preferred Shares, and a reserve portion of the purchase price payable in cash and/or common stock at the Company's discretion after 12 months. New Series D Preferred shares, with a par value of \$0.001, will have a stated value of \$10 and can be converted into common stock at \$0.20 per share, equating to 50 common shares for each share of Series D Preferred Stock.