

Solar Integrated Roofing Corp.

2831 St. Rose Pkwy # 200

Henderson, NV 89052

702-762-1813

www.sirc.com

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ANNUAL REPORT

For the Period Ending: December 31, 2023

Outstanding Shares

The number of shares outstanding of our Common Stock was:

3,260,838,396 as of December 31, 2023

723,062,306 as of December 31, 2022

Shell Status

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 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 Control ⁵ 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 and address(es) of the issuer and its predecessors (if any)

In answering this item, please also provide any names used by predecessor entities in the past five years and the dates of the name changes:

Sterling Oil and Gas Company (Inception – February 21, 2014); Landstar Development Group, Inc. (February 22, 2014 – November 9, 2015); Solar Integrated Roofing Corporation (November 10, 2015 – Present Date).

Current State and Date of Incorporation or Registration: Nevada, 05/01/2007

Standing in this jurisdiction: active

Prior Incorporation Information for the issuer and any predecessors during the past five years: none

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:

Stock Split: reverse stock split of common shares in the ratio 150 for 1 effective 1/23/2024.

Stock Dividend: *None*

Recapitalization: *None*

Merger: *None*

Acquisitions: *None*

Spin-Offs: *None*

Reorganization: *None*

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

2831 St. Rose Pkwy, Suite 200
Henderson, NV 89052

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 ever 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:

N/A

2) Security Information

Transfer Agent

Name: Colonial Stock Transfer Co., Inc.
Phone: (801) 355-5740
Email: shareholders@colonialstock.com
Address: 7840 S 700 E
Sandy, UT 84070

Publicly Quoted or Traded Securities:

Trading symbol:	SIRC
Exact title and class of securities outstanding:	Common Stock
CUSIP:	83417R202
Par or stated value:	.00001
Total shares authorized:	4,000,000,000 as of date: 12/31/2023
Total shares outstanding:	3,260,838,396 as of date: 12/31/2023

Total number of shareholders of record: 251 as of date: 12/31/2023

Other classes of authorized or outstanding securities:

Trading symbol: SIRC
Exact title and class of securities outstanding: Preferred Stock – Class A
CUSIP: N/A
Par or stated value: .00001
Total shares authorized: 5,000,000 as of date: 12/31/2023
Total shares outstanding: 3,000,000 as of date: 12/31/2023
Total number of shareholders of record: 2 as of date: 12/31/2023

Trading symbol: SIRC
Exact title and class of securities outstanding: Preferred Stock – Class B
CUSIP: N/A
Par or stated value: .00001
Total shares authorized: 30,000,000 as of date: 12/31/2023
Total shares outstanding: 23,700,000 as of date: 12/31/2023
Total number of shareholders of record: 2 as of date: 12/31/2023

Trading symbol: SIRC
Exact title and class of securities outstanding: Preferred Stock – Class C
CUSIP: N/A
Par or stated value: .00001
Total shares authorized: 1 as of date: 12/31/2023
Total shares outstanding: 0 as of date: 12/31/2023
Total number of shareholders of record: 0 as of date: 12/31/2023

Trading symbol: SIRC
Exact title and class of securities outstanding: Preferred Stock – Class D
CUSIP: N/A
Par or stated value: .00001
Total shares authorized: 40 as of date: 12/31/2023
Total shares outstanding: 0 as of date: 12/31/2023
Total number of shareholders of record: 0 as of date: 12/31/2023

Security description:

1. Common stock

- ☐ Each share of Common Stock has voting rights equal to 1 vote.
- ☐ Holders are not entitled to receive dividends.

2. Preferred stock

Shares of Series A Preferred Stock:

- ☐ Each share of Series A Preferred Stock has voting rights equal to 10,000 shares of common stock.
- ☐ No conversion is permitted.
- ☐ Holders are entitled, in the event of any voluntary liquidation or dissolution, to receive payment or distribution of preferential amount before any payments or distributions are received by any class of common stock.
- ☐ Holders are not entitled to receive dividends.

Shares of Series B Preferred Stock:

- ☐ If the Board of Directors declares a dividend payable, these shares are entitled to receive cumulative dividends.
- ☐ In the event of liquidation, holders are entitled to receive a distributive share of the Company's assets and funds.
- ☐ One share of Series B preferred stock is convertible into 10 shares of common stock.

Shares of Series C Preferred Stock:

- ☐ Holders are entitled to receive dividends in the amount of 49% of net annual profit of Enerev LLC paid annually 60 days closing year end.
- ☐ In case of liquidation of Enerev, LLC, the holders of shares of Series C Preferred Stock are entitled to receive their share of 49% of the net proceeds.
- ☐ Holders have no voting or conversion rights.

Shares of Series D Preferred Stock:

- ☐ Holders are entitled to receive dividends in the amount of 40% of net annual profit of Kinetic Investments, Inc. dba Future Home Power paid annually 60 days closing year end.
- ☐ In case of liquidation of Kinetic Investments, Inc. dba Future Home Power, the holders of shares Series D are entitled to receive their share of 40% of the net proceeds.
- ☐ Holders have no voting or conversion rights.

3. Any other material rights of common or preferred stockholders:

None

4. Any material modifications to the 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 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

Indicate by check mark whether there were any changes to the number of outstanding shares within the past two completed fiscal years : No: ☐ Yes: ☒

Number of Shares outstanding as of: <u>January 1, 2022</u>	<u>Opening Balance:</u> Common: 453,498,555 Preferred A: 2,500,000 Preferred B: 8,000,000 Preferred C: 1 Preferred D: 40		*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 (if applicable)	Restricted or Unrestricted as of this filing?	Exemption or Registration Type?
<u>1/26/2022</u>	<u>New Issue</u>	<u>150,000</u>	<u>Common Shares</u>	<u>0.494</u>	<u>NO</u>	<u>Mammoth Corporation</u> *Brad Hare	<u>Compensation</u>	<u>Restricted</u>	<u>144</u>
<u>2/25/2022</u>	<u>New Issue</u>	<u>27,075,035</u>	<u>Common Shares</u>	<u>0.001</u>	<u>YES</u>	<u>Granite Global Value Investments LTD</u> *Tony Toffolon	<u>Debt Conversion</u>	<u>Unrestricted</u>	<u>144</u>

<u>2/28/2022</u>	<u>New Issue</u>	<u>500,000</u>	<u>Common Shares</u>	<u>0.3558</u>	<u>NO</u>	<u>International Monetary</u> <u>*Blaine Riley</u>	<u>Services</u>	<u>Restricted</u>	<u>144</u>
<u>4/25/2022</u>	<u>New Issue</u>	<u>100,000</u>	<u>Common Shares</u>	<u>0.381</u>	<u>NO</u>	<u>Benjamin Baize</u>	<u>Share based compensation</u>	<u>Restricted</u>	<u>144</u>
<u>4/25/2022</u>	<u>New Issue</u>	<u>250,000</u>	<u>Common Shares</u>	<u>0.4447</u>	<u>NO</u>	<u>Hal Angus</u>	<u>Share based compensation</u>	<u>Restricted</u>	<u>144</u>
<u>4/25/2022</u>	<u>New Issue</u>	<u>50,000</u>	<u>Common Shares</u>	<u>0.453</u>	<u>NO</u>	<u>Philip Yin</u>	<u>Share based compensation</u>	<u>Restricted</u>	<u>144</u>
<u>4/25/2022</u>	<u>New Issue</u>	<u>300,000</u>	<u>Common Shares</u>	<u>0.3499</u>	<u>NO</u>	<u>Gregory Craig</u>	<u>Share based compensation</u>	<u>Restricted</u>	<u>144</u>
<u>4/25/2022</u>	<u>New Issue</u>	<u>400,000</u>	<u>Common Shares</u>	<u>0.5854</u>	<u>NO</u>	<u>Michael Fallquist</u>	<u>Share based compensation</u>	<u>Restricted</u>	<u>144</u>
<u>4/25/2022</u>	<u>New Issue</u>	<u>30,000</u>	<u>Common Shares</u>	<u>0.4185</u>	<u>NO</u>	<u>Hector Pena</u>	<u>Share based compensation</u>	<u>Restricted</u>	<u>144</u>
<u>4/25/2022</u>	<u>New Issue</u>	<u>1,674,603</u>	<u>Common Shares</u>	<u>0.3151</u>	<u>NO</u>	<u>C. Scott Widdes</u>	<u>Share based compensation</u>	<u>Restricted</u>	<u>144</u>
<u>4/25/2022</u>	<u>New Issue</u>	<u>500,000</u>	<u>Common Shares</u>	<u>0.3473</u>	<u>NO</u>	<u>International Monetary</u> <u>*Blaine Riley</u>	<u>Services</u>	<u>Restricted</u>	<u>144</u>
<u>4/27/2022</u>	<u>New Issue</u>	<u>9,000,000</u>	<u>Common Shares</u>	<u>0.3151</u>	<u>NO</u>	<u>Future Home Power</u> <u>*Jason Newby</u>	<u>Acquisition</u>	<u>Restricted</u>	<u>144</u>
<u>4/27/2022</u>	<u>New Issue</u>	<u>7,559,285</u>	<u>Common Shares</u>	<u>0.14</u>	<u>NO</u>	<u>RB Capital Partners, Inc.</u> <u>*Brett Rosen</u>	<u>Debt Conversion</u>	<u>Unrestricted</u>	<u>144</u>
<u>5/27/2022</u>	<u>New Issue</u>	<u>20,000,000</u>	<u>Common Shares</u>	<u>0.3151</u>	<u>NO</u>	<u>Jason Newby</u>	<u>Acquisition</u>	<u>Restricted</u>	<u>144</u>
<u>6/22/2022</u>	<u>New Issue</u>	<u>1,000,000</u>	<u>Common Shares</u>	<u>0.7495</u>	<u>NO</u>	<u>Don Lewis</u>	<u>Share based compensation</u>	<u>Restricted</u>	<u>144</u>
<u>6/22/2022</u>	<u>New Issue</u>	<u>1,000,000</u>	<u>Common Shares</u>	<u>0.1631</u>	<u>NO</u>	<u>RB Capital Partners, Inc.</u> <u>*Brett Rosen</u>	<u>Compensation</u>	<u>Restricted</u>	<u>144</u>
<u>6/22/2022</u>	<u>New Issue</u>	<u>300,000</u>	<u>Common Shares</u>	<u>0.23</u>	<u>NO</u>	<u>Conrad Smith</u>	<u>Share based compensation</u>	<u>Restricted</u>	<u>144</u>
<u>6/23/2022</u>	<u>New Issue</u>	<u>6,339,242</u>	<u>Common Shares</u>	<u>0.33</u>	<u>NO</u>	<u>Future Home Power</u> <u>*Jason Newby</u>	<u>Acquisition</u>	<u>Restricted</u>	<u>144</u>
<u>8/2/2022</u>	<u>New Issue</u>	<u>200,000</u>	<u>Common Shares</u>	<u>0.4935</u>	<u>NO</u>	<u>Mammoth Corporation</u> <u>*Brad Hare</u>	<u>Compensation</u>	<u>Restricted</u>	<u>144</u>
<u>8/2/2022</u>	<u>New Issue</u>	<u>2,715,000</u>	<u>Common Shares</u>	<u>0.1893</u>	<u>NO</u>	<u>Kiersten Massey</u>	<u>Cash</u>	<u>Restricted</u>	<u>144</u>
<u>8/2/2022</u>	<u>New Issue</u>	<u>600,000</u>	<u>Common Shares</u>	<u>0.1342</u>	<u>NO</u>	<u>Marlena LeBrun</u>	<u>Cash</u>	<u>Restricted</u>	<u>144</u>
<u>8/2/2022</u>	<u>New Issue</u>	<u>150,000</u>	<u>Common Shares</u>	<u>0.2351</u>	<u>NO</u>	<u>Stephanie Hooper</u>	<u>Compensation</u>	<u>Restricted</u>	<u>144</u>
<u>8/5/2022</u>	<u>New Issue</u>	<u>361,936</u>	<u>Common Shares</u>	<u>0.1999</u>	<u>NO</u>	<u>James DiPrima</u>	<u>Compensation</u>	<u>Restricted</u>	<u>144</u>
<u>8/8/2022</u>	<u>New Issue</u>	<u>600,000</u>	<u>Common Shares</u>	<u>0.21</u>	<u>NO</u>	<u>Brad Rinehart</u>	<u>Share based compensation</u>	<u>Restricted</u>	<u>144</u>
<u>8/8/2022</u>	<u>New Issue</u>	<u>600,000</u>	<u>Common Shares</u>	<u>0.21</u>	<u>NO</u>	<u>Troy Clymer</u>	<u>Share based compensation</u>	<u>Restricted</u>	<u>144</u>

<u>8/18/2022</u>	<u>New Issue</u>	<u>25,074,285</u>	<u>Common Shares</u>	<u>0.07</u>	<u>NO</u>	<u>RB Capital Partners, Inc.</u> <u>*Brett Rosen</u>	<u>Debt Conversion</u>	<u>Unrestricted</u>	<u>144</u>
<u>8/23/2022</u>	<u>New Issue</u>	<u>14,990,000</u>	<u>Common Shares</u>	<u>N/A</u>	<u>NO</u>	<u>Brian Milholland</u>	<u>Conversion of 1,499,000 shares of preferred B</u>	<u>Restricted</u>	<u>144</u>
<u>8/29/2022</u>	<u>Cancellation</u>	<u>(45,000,000)</u>	<u>Common Shares</u>	<u>0.81</u>	<u>NO</u>	<u>K. Hunter Ballew</u>	<u>Acquisition</u>	<u>Restricted</u>	<u>144</u>
<u>8/29/2022</u>	<u>New Issue</u>	<u>8,000,000</u>	<u>Common Shares</u>	<u>0.2185</u>	<u>NO</u>	<u>Cornerstone Construction Team LLC</u> <u>*K. Hunter Ballew</u>	<u>Compensation</u>	<u>Restricted</u>	<u>144</u>
<u>8/29/2022</u>	<u>Cancellation</u>	<u>(800,00)</u>	<u>Preferred B</u>	<u>N/A</u>	<u>NO</u>	<u>David Massey</u>	<u>Retired</u>	<u>N/A</u>	<u>N/A</u>
<u>9/1/2022</u>	<u>New Issue</u>	<u>50,000</u>	<u>Common Shares</u>	<u>0.31</u>	<u>NO</u>	<u>Michael Fallquist</u>	<u>Compensation</u>	<u>Restricted</u>	<u>144</u>
<u>9/1/2022</u>	<u>New Issue</u>	<u>150,000</u>	<u>Common Shares</u>	<u>0.31</u>	<u>NO</u>	<u>Gregory Craig</u>	<u>Compensation</u>	<u>Restricted</u>	<u>144</u>
<u>9/7/2022</u>	<u>New Issue</u>	<u>3,400,000</u>	<u>Common Shares</u>	<u>0.23</u>	<u>NO</u>	<u>Future Home Power</u> <u>*Jason Newby</u>	<u>Acquisition</u>	<u>Restricted</u>	<u>144</u>
<u>9/14/2022</u>	<u>New Issue</u>	<u>1,200,000</u>	<u>Common Shares</u>	<u>0.295</u>	<u>NO</u>	<u>AJB Capital Investments LLC</u> <u>*Ari Blaine</u>	<u>Compensation</u>	<u>Restricted</u>	<u>144</u>
<u>10/5/2022</u>	<u>New Issue</u>	<u>37,000,000</u>	<u>Common Shares</u>	<u>N/A</u>	<u>NO</u>	<u>David Massey</u>	<u>Conversion of 3,700,000, preferred B shares</u>	<u>Restricted</u>	<u>144</u>
<u>10/18/2022</u>	<u>New Issue</u>	<u>1,925,134</u>	<u>Common Shares</u>	<u>0.187</u>	<u>NO</u>	<u>SRAX, Inc.</u> <u>*Zeba Malik</u>	<u>Services</u>	<u>Restricted</u>	<u>144</u>
<u>10/18/2022</u>	<u>New Issue</u>	<u>350,000</u>	<u>Common Shares</u>	<u>0.287</u>	<u>NO</u>	<u>David Massey</u>	<u>Share based compensation</u>	<u>Restricted</u>	<u>144</u>
<u>10/18/2022</u>	<u>New Issue</u>	<u>280,000</u>	<u>Common Shares</u>	<u>0.287</u>	<u>NO</u>	<u>Wanda Witoslawski</u>	<u>Share based compensation</u>	<u>Restricted</u>	<u>144</u>
<u>10/26/2022</u>	<u>New Issue</u>	<u>2,717,351</u>	<u>Common Shares</u>	<u>0.18</u>	<u>YES</u>	<u>Continuation Capital Inc.</u> <u>*Paul Winkle</u>	<u>Debt</u>	<u>Unrestricted</u>	<u>3a10</u>
<u>10/26/2022</u>	<u>New Issue</u>	<u>552,792</u>	<u>Common Shares</u>	<u>0.18</u>	<u>NO</u>	<u>North Equities USA Ltd.</u> <u>*Michael Whitlatch</u>	<u>Services</u>	<u>Restricted</u>	<u>144</u>
<u>10/26/2022</u>	<u>New Issue</u>	<u>1,111,112</u>	<u>Common Shares</u>	<u>0.09</u>	<u>NO</u>	<u>Michael Martyn</u>	<u>Cash</u>	<u>Restricted</u>	<u>144</u>
<u>11/2/2022</u>	<u>New Issue</u>	<u>35,000,000</u>	<u>Common Shares</u>	<u>0.0669</u>	<u>NO</u>	<u>Brian Milholland</u>	<u>Debt</u>	<u>Restricted</u>	<u>144</u>
<u>11/15/2022</u>	<u>New Issue</u>	<u>2,800,000</u>	<u>Common Shares</u>	<u>0.17</u>	<u>NO</u>	<u>AJB Capital Investments LLC</u> <u>*Ari Blaine</u>	<u>Compensation</u>	<u>Restricted</u>	<u>144</u>
<u>11/17/2022</u>	<u>New Issue</u>	<u>1,334,327</u>	<u>Common Shares</u>	<u>0.11</u>	<u>YES</u>	<u>Continuation Capital Inc.</u> <u>*Paul Winkle</u>	<u>Debt</u>	<u>Restricted</u>	<u>3a10</u>
<u>11/18/2022</u>	<u>New Issue</u>	<u>28,928,572</u>	<u>Common Shares</u>	<u>0.07</u>	<u>NO</u>	<u>RB Capital Partners, Inc.</u> <u>*Brett Rosen</u>	<u>Debt conversion</u>	<u>Unrestricted</u>	<u>144</u>
<u>11/22/2022</u>	<u>New Issue</u>	<u>1,000,000</u>	<u>Common Shares</u>	<u>0.0994</u>	<u>YES</u>	<u>Continuation Capital Inc.</u> <u>*Paul Winkle</u>	<u>Debt</u>	<u>Unrestricted</u>	<u>3a10</u>
<u>12/5/2022</u>	<u>New Issue</u>	<u>1,122,768</u>	<u>Common Shares</u>	<u>0.0819</u>	<u>YES</u>	<u>Continuation Capital Inc.</u> <u>*Paul Winkle</u>	<u>Debt</u>	<u>Unrestricted</u>	<u>3a10</u>
<u>12/8/2022</u>	<u>New Issue</u>	<u>1,116,072</u>	<u>Common Shares</u>	<u>0.0819</u>	<u>YES</u>	<u>Continuation Capital Inc.</u> <u>*Paul Winkle</u>	<u>Debt</u>	<u>Unrestricted</u>	<u>3a10</u>
<u>12/14/2022</u>	<u>New Issue</u>	<u>112,500</u>	<u>Common Shares</u>	<u>0.1174</u>	<u>NO</u>	<u>Christina Johnson</u>	<u>Shared based compensation</u>	<u>Restricted</u>	<u>144</u>

<u>12/16/2022</u>	<u>New Issue</u>	<u>3,115,877</u>	<u>Common Shares</u>	<u>0.0697</u>	<u>YES</u>	<u>Continuation Capital Inc.</u> <u>*Paul Winkle</u>	<u>Debt</u>	<u>Unrestricted</u>	<u>3a10</u>
<u>12/22/2022</u>	<u>New Issue</u>	<u>7,000,000</u>	<u>Common Shares</u>	<u>0.379</u>	<u>NO</u>	<u>Pablo Diaz</u>	<u>Acquisition</u>	<u>Restricted</u>	<u>144</u>
<u>12/22/2022</u>	<u>New Issue</u>	<u>34,000,000</u>	<u>Common Shares</u>	<u>0.093</u>	<u>NO</u>	<u>Pablo Diaz</u>	<u>Compensation</u>	<u>Restricted</u>	<u>144</u>
<u>12/23/2022</u>	<u>New Issue</u>	<u>10,000</u>	<u>Common Shares</u>	<u>N/A</u>	<u>NO</u>	<u>Brian Milholland</u>	<u>Conversion of 1,000 shares of preferred B</u>	<u>Restricted</u>	<u>144</u>
<u>12/27/2022</u>	<u>New Issue</u>	<u>2,757,860</u>	<u>Common Shares</u>	<u>0.0476</u>	<u>YES</u>	<u>Continuation Capital Inc.</u> <u>*Paul Winkle</u>	<u>Debt</u>	<u>Unrestricted</u>	<u>3a10</u>
<u>12/30/2022</u>	<u>New Issue</u>	<u>10,000,000</u>	<u>Common Shares</u>	<u>N/A</u>	<u>NO</u>	<u>T3 Investing</u> <u>*Trent Crane</u>	<u>Conversion of 1,000,000 shares of preferred B</u>	<u>Restricted</u>	<u>144</u>
<u>12/30/2022</u>	<u>New Issue</u>	<u>8,000,000</u>	<u>Common Shares</u>	<u>N/A</u>	<u>NO</u>	<u>T3 Investing</u> <u>*Trent Crane</u>	<u>Conversion of 1 share of preferred C</u>	<u>Restricted</u>	<u>144</u>
<u>1/4/2023</u>	<u>New Issue</u>	<u>2,090,259</u>	<u>Common Shares</u>	<u>0.042</u>	<u>YES</u>	<u>Continuation Capital Inc.</u> <u>*Paul Winkle</u>	<u>Debt</u>	<u>Unrestricted</u>	<u>3a10</u>
<u>1/6/2023</u>	<u>New Issue</u>	<u>10,000,000</u>	<u>Common Shares</u>	<u>N/A</u>	<u>NO</u>	<u>Pablo Diaz</u>	<u>Conversion of 1,000,000 shares of preferred B</u>	<u>Restricted</u>	<u>144</u>
<u>1/6/2023</u>	<u>New Issue</u>	<u>2,200,000</u>	<u>Common Shares</u>	<u>0.042</u>	<u>YES</u>	<u>Continuation Capital Inc.</u> <u>*Paul Winkle</u>	<u>Debt</u>	<u>Unrestricted</u>	<u>3a10</u>
<u>1/10/2023</u>	<u>New Issue</u>	<u>5,400,000</u>	<u>Common Shares</u>	<u>0.042</u>	<u>YES</u>	<u>Continuation Capital Inc.</u> <u>*Paul Winkle</u>	<u>Debt</u>	<u>Unrestricted</u>	<u>3a10</u>
<u>1/17/2023</u>	<u>New Issue</u>	<u>15,000,000</u>	<u>Common Shares</u>	<u>0.0669</u>	<u>NO</u>	<u>Brian Milholland</u>	<u>Debt</u>	<u>Restricted</u>	<u>144</u>
<u>1/19/2023</u>	<u>New Issue</u>	<u>5,728,000</u>	<u>Common Shares</u>	<u>0.042</u>	<u>YES</u>	<u>Continuation Capital Inc.</u> <u>*Paul Winkle</u>	<u>Debt</u>	<u>Unrestricted</u>	<u>3a10</u>
<u>1/20/2023</u>	<u>New Issue</u>	<u>2,143,000</u>	<u>Common Shares</u>	<u>0.042</u>	<u>YES</u>	<u>Continuation Capital Inc.</u> <u>*Paul Winkle</u>	<u>Debt</u>	<u>Unrestricted</u>	<u>3a10</u>
<u>2/2/2023</u>	<u>New Issue</u>	<u>36,515,094</u>	<u>Common Shares</u>	<u>0.01369</u>	<u>NO</u>	<u>Granite Global Value Investments LTD</u> <u>*Tony Toffolon</u>	<u>Cash</u>	<u>Restricted</u>	<u>144</u>
<u>2/10/2023</u>	<u>New Issue</u>	<u>4,333,334</u>	<u>Common Shares</u>	<u>0.077</u>	<u>NO</u>	<u>Heather Griffin</u>	<u>Legal settlement</u>	<u>Restricted</u>	<u>144</u>
<u>2/10/2023</u>	<u>New Issue</u>	<u>2,166,666</u>	<u>Common Shares</u>	<u>0.077</u>	<u>NO</u>	<u>Josiah Carroll</u>	<u>Legal settlement</u>	<u>Restricted</u>	<u>144</u>
<u>2/14/2023</u>	<u>New Issue</u>	<u>38,000,000</u>	<u>Common Shares</u>	<u>0.01</u>	<u>NO</u>	<u>RB Capital Partners, Inc.</u> <u>*Brett Rosen</u>	<u>Debt</u>	<u>Unrestricted</u>	<u>144</u>
<u>3/13/2023</u>	<u>New Issue</u>	<u>1,800,000</u>	<u>Common Shares</u>	<u>0.0388</u>	<u>NO</u>	<u>Brian McLain</u>	<u>Services</u>	<u>Restricted</u>	<u>144</u>
<u>3/16/2023</u>	<u>New Issue</u>	<u>6,500,000</u>	<u>Common Shares</u>	<u>0.0315</u>	<u>NO</u>	<u>Wanda Witoslawski</u>	<u>Compensation</u>	<u>Restricted</u>	<u>144</u>
<u>3/16/2023</u>	<u>New Issue</u>	<u>5,000,000</u>	<u>Common Shares</u>	<u>0.0161</u>	<u>YES</u>	<u>Continuation Capital Inc.</u> <u>*Paul Winkle</u>	<u>Debt</u>	<u>Unrestricted</u>	<u>3a10</u>
<u>3/17/2023</u>	<u>New Issue</u>	<u>34,852,499</u>	<u>Common Shares</u>	<u>0.0161</u>	<u>YES</u>	<u>Continuation Capital Inc.</u> <u>*Paul Winkle</u>	<u>Debt</u>	<u>Unrestricted</u>	<u>3a10</u>
<u>3/30/2023</u>	<u>New Issue</u>	<u>7,000,000</u>	<u>Common Shares</u>	<u>0.0499</u>	<u>NO</u>	<u>AJB Capital Investments LLC</u> <u>*Ari Blaine</u>	<u>Loss on loan modification</u>	<u>Restricted</u>	<u>144</u>
<u>4/6/2023</u>	<u>New Issue</u>	<u>35,000,000</u>	<u>Common Shares</u>	<u>0.019</u>	<u>NO</u>	<u>David Massey</u>	<u>Compensation</u>	<u>Restricted</u>	<u>144</u>
<u>4/13/2023</u>	<u>New Issue</u>	<u>5,555,556</u>	<u>Common Shares</u>	<u>0.009</u>	<u>NO</u>	<u>Daniel Smiley</u>	<u>Cash</u>	<u>Restricted</u>	<u>144</u>

<u>4/13/2023</u>	<u>New Issue</u>	<u>5,000,000</u>	<u>Common Shares</u>	<u>0.014</u>	<u>NO</u>	<u>Wanda Witoslawski</u>	<u>Compensation</u>	<u>Restricted</u>	<u>144</u>
<u>4/18/2023</u>	<u>New Issue</u>	<u>25,000,000</u>	<u>Common Shares</u>	<u>0.0669</u>	<u>NO</u>	<u>Brian Milholland</u>	<u>Debt</u>	<u>Restricted</u>	<u>144</u>
<u>4/25/2023</u>	<u>New Issue</u>	<u>30,000,000</u>	<u>Common Shares</u>	<u>0.001</u>	<u>NO</u>	<u>Granite Global Value Investments LTD</u> <u>*Tony Toffolon</u>	<u>Debt</u>	<u>Unrestricted</u>	<u>144</u>
<u>5/1/2023</u>	<u>New Issue</u>	<u>40,000,000</u>	<u>Common Shares</u>	<u>0.001</u>	<u>NO</u>	<u>RB Capital Partners, Inc.</u> <u>*Brett Rosen</u>	<u>Debt</u>	<u>Unrestricted</u>	<u>144</u>
<u>5/4/2023</u>	<u>New Issue</u>	<u>5,000,000</u>	<u>Common Shares</u>	<u>0.036</u>	<u>NO</u>	<u>AJB Capital Investments LLC</u> <u>*Ari Blaine</u>	<u>Loss on loan modification</u>	<u>Restricted</u>	<u>144</u>
<u>5/12/2023</u>	<u>Cancellation</u>	<u>(37,000,000)</u>	<u>Common Shares</u>	<u>N/A</u>	<u>NO</u>	<u>David Massey</u>	<u>Conversion to preferred B shares</u>	<u>Restricted</u>	<u>144</u>
<u>5/12/2023</u>	<u>New Issue</u>	<u>3,700,000</u>	<u>Preferred B Shares</u>	<u>N/A</u>	<u>NO</u>	<u>David Massey</u>	<u>Conversion from common stock</u>	<u>Restricted</u>	<u>144</u>
<u>5/20/2023</u>	<u>Cancellation</u>	<u>(2,500,000)</u>	<u>Preferred A Shares</u>	<u>N/A</u>	<u>NO</u>	<u>David Massey</u>	<u>Retirement</u>	<u>Restricted</u>	<u>144</u>
<u>5/23/2023</u>	<u>Cancellation</u>	<u>(29,091,014)</u>	<u>Common Shares</u>	<u>N/A</u>	<u>NO</u>	<u>David Massey</u>	<u>Retirement</u>	<u>Restricted</u>	<u>144</u>
<u>6/2/2023</u>	<u>New Issue</u>	<u>1,000,000</u>	<u>Preferred A Shares</u>	<u>N/A</u>	<u>YES</u>	<u>Brad Rinehart</u>	<u>Compensation</u>	<u>N/A</u>	<u>N/A</u>
<u>6/2/2023</u>	<u>New Issue</u>	<u>1,000,000</u>	<u>Preferred A Shares</u>	<u>N/A</u>	<u>YES</u>	<u>Troy Clymer</u>	<u>Compensation</u>	<u>N/A</u>	<u>N/A</u>
<u>6/2/2023</u>	<u>New Issue</u>	<u>1,000,000</u>	<u>Preferred A Shares</u>	<u>N/A</u>	<u>YES</u>	<u>Wanda Witoslawski</u>	<u>Compensation</u>	<u>N/A</u>	<u>N/A</u>
<u>6/6/2023</u>	<u>New Issue</u>	<u>1,479,290</u>	<u>Common Shares</u>	<u>0.01014</u>	<u>YES</u>	<u>Continuation Capital Inc.</u> <u>*Paul Winkle</u>	<u>Services</u>	<u>Unrestricted</u>	<u>3a10</u>
<u>6/6/2023</u>	<u>New Issue</u>	<u>8,875,739</u>	<u>Common Shares</u>	<u>0.0161</u>	<u>YES</u>	<u>Continuation Capital Inc.</u> <u>*Paul Winkle</u>	<u>Debt</u>	<u>Unrestricted</u>	<u>3a10</u>
<u>6/7/2023</u>	<u>New Issue</u>	<u>5,000,000</u>	<u>Common Shares</u>	<u>0.0155</u>	<u>YES</u>	<u>Brian McLain</u>	<u>Services</u>	<u>Restricted</u>	<u>144</u>
<u>6/9/2023</u>	<u>New Issue</u>	<u>1,000,000</u>	<u>Common Shares</u>	<u>0.0138</u>	<u>YES</u>	<u>Thomas Beener</u>	<u>Services</u>	<u>Restricted</u>	<u>144</u>
<u>6/14/2023</u>	<u>New Issue</u>	<u>14,000,0000</u>	<u>Common Shares</u>	<u>0.00865</u>	<u>YES</u>	<u>Continuation Capital Inc.</u> <u>*Paul Winkle</u>	<u>Debt</u>	<u>Unrestricted</u>	<u>3a10</u>
<u>6/23/2023</u>	<u>New Issue</u>	<u>12,000,0000</u>	<u>Common Shares</u>	<u>0.00865</u>	<u>YES</u>	<u>Continuation Capital Inc.</u> <u>*Paul Winkle</u>	<u>Debt</u>	<u>Unrestricted</u>	<u>3a10</u>
<u>6/23/2023</u>	<u>New Issue</u>	<u>12,172,355</u>	<u>Common Shares</u>	<u>0.00865</u>	<u>YES</u>	<u>Continuation Capital Inc.</u> <u>*Paul Winkle</u>	<u>Debt</u>	<u>Unrestricted</u>	<u>3a10</u>
<u>7/13/2023</u>	<u>New Issue</u>	<u>1,800,000</u>	<u>Common Shares</u>	<u>0.01494</u>	<u>NO</u>	<u>Blythe Global Advisors LLC</u> <u>*Marc Blythe</u>	<u>Services</u>	<u>Restricted</u>	<u>144</u>
<u>7/19/2023</u>	<u>New Issue</u>	<u>18,099,547</u>	<u>Common Shares</u>	<u>0.00884</u>	<u>YES</u>	<u>Continuation Capital Inc.</u> <u>*Paul Winkle</u>	<u>Debt</u>	<u>Unrestricted</u>	<u>3a10</u>
<u>7/20/2023</u>	<u>New Issue</u>	<u>100,000,000</u>	<u>Common Shares</u>	<u>0.01</u>	<u>NO</u>	<u>RB Capital Partners, Inc.</u> <u>*Brett Rosen</u>	<u>Debt</u>	<u>Unrestricted</u>	<u>144</u>
<u>7/31/2023</u>	<u>New Issue</u>	<u>10,000,000</u>	<u>Common Shares</u>	<u>0.00735</u>	<u>YES</u>	<u>Continuation Capital Inc.</u> <u>*Paul Winkle</u>	<u>Debt</u>	<u>Unrestricted</u>	<u>3a10</u>
<u>8/3/2023</u>	<u>New Issue</u>	<u>15,266,805</u>	<u>Common Shares</u>	<u>0.00722</u>	<u>YES</u>	<u>Continuation Capital Inc.</u> <u>*Paul Winkle</u>	<u>Debt</u>	<u>Unrestricted</u>	<u>3a10</u>
<u>8/4/2023</u>	<u>New Issue</u>	<u>10,000,000</u>	<u>Preferred B Shares</u>	<u>0.1</u>	<u>NO</u>	<u>RB Capital Partners, Inc.</u> <u>*Brett Rosen</u>	<u>Debt</u>	<u>Restricted</u>	<u>144</u>
<u>8/9/2023</u>	<u>New Issue</u>	<u>11,000,000</u>	<u>Common Shares</u>	<u>0.00429</u>	<u>YES</u>	<u>Continuation Capital Inc.</u> <u>*Paul Winkle</u>	<u>Debt</u>	<u>Unrestricted</u>	<u>3a10</u>

<u>8/14/2023</u>	<u>New Issue</u>	<u>10,000,000</u>	<u>Preferred B Shares</u>	<u>0.068</u>	<u>NO</u>	<u>RB Capital Partners, Inc.</u> <u>*Brett Rosen</u>	<u>Debt</u>	<u>Restricted</u>	<u>144</u>
<u>8/17/2023</u>	<u>New Issue</u>	<u>118,083,134</u>	<u>Common Shares</u>	<u>0.00408</u>	<u>YES</u>	<u>Granite Global Value Investments LTD</u> <u>*Tony Toffolon</u>	<u>Debt</u>	<u>Unrestricted</u>	<u>144</u>
<u>8/17/2023</u>	<u>New Issue</u>	<u>11,000,000</u>	<u>Common Shares</u>	<u>0.00397</u>	<u>YES</u>	<u>Continuation Capital Inc.</u> <u>*Paul Winkle</u>	<u>Debt</u>	<u>Unrestricted</u>	<u>3a10</u>
<u>8/22/2023</u>	<u>New Issue</u>	<u>15,000,000</u>	<u>Common Shares</u>	<u>0.00338</u>	<u>YES</u>	<u>Continuation Capital Inc.</u> <u>*Paul Winkle</u>	<u>Debt</u>	<u>Unrestricted</u>	<u>3a10</u>
<u>8/28/2023</u>	<u>New Issue</u>	<u>15,408,284</u>	<u>Common Shares</u>	<u>0.00338</u>	<u>YES</u>	<u>Continuation Capital Inc.</u> <u>*Paul Winkle</u>	<u>Debt</u>	<u>Unrestricted</u>	<u>3a10</u>
<u>8/30/2023</u>	<u>New Issue</u>	<u>33,482,143</u>	<u>Common Shares</u>	<u>0.00448</u>	<u>NO</u>	<u>Stephanie Hooper</u>	<u>Debt</u>	<u>Restricted</u>	<u>144</u>
<u>8/31/2023</u>	<u>New Issue</u>	<u>16,000,000</u>	<u>Common Shares</u>	<u>0.00338</u>	<u>YES</u>	<u>Continuation Capital Inc.</u> <u>*Paul Winkle</u>	<u>Debt</u>	<u>Unrestricted</u>	<u>3a10</u>
<u>9/7/2023</u>	<u>New Issue</u>	<u>17,440,269</u>	<u>Common Shares</u>	<u>0.00338</u>	<u>YES</u>	<u>Continuation Capital Inc.</u> <u>*Paul Winkle</u>	<u>Debt</u>	<u>Unrestricted</u>	<u>3a10</u>
<u>9/15/2023</u>	<u>New Issue</u>	<u>17,973,372</u>	<u>Common Shares</u>	<u>0.00338</u>	<u>NO</u>	<u>Jefferson Street Capital LLC</u> <u>*Brian Goldberg</u>	<u>Debt</u>	<u>Unrestricted</u>	<u>144</u>
<u>9/22/2023</u>	<u>New Issue</u>	<u>1,000,000</u>	<u>Common Shares</u>	<u>0.0055</u>	<u>NO</u>	<u>Steven Tutterrow</u>	<u>Compensation</u>	<u>Restricted</u>	<u>144</u>
<u>9/22/2023</u>	<u>New Issue</u>	<u>1,000,000</u>	<u>Common Shares</u>	<u>0.0055</u>	<u>NO</u>	<u>Chris McFadden</u>	<u>Compensation</u>	<u>Restricted</u>	<u>144</u>
<u>9/22/2023</u>	<u>New Issue</u>	<u>1,000,000</u>	<u>Common Shares</u>	<u>0.0055</u>	<u>NO</u>	<u>Julie Brehm</u>	<u>Compensation</u>	<u>Restricted</u>	<u>144</u>
<u>9/22/2023</u>	<u>New Issue</u>	<u>1,000,000</u>	<u>Common Shares</u>	<u>0.0055</u>	<u>NO</u>	<u>Mohammad Suri</u>	<u>Compensation</u>	<u>Restricted</u>	<u>144</u>
<u>9/22/2023</u>	<u>New Issue</u>	<u>300,000</u>	<u>Common Shares</u>	<u>0.0055</u>	<u>NO</u>	<u>Harry Sanin</u>	<u>Compensation</u>	<u>Restricted</u>	<u>144</u>
<u>9/22/2023</u>	<u>New Issue</u>	<u>500,000</u>	<u>Common Shares</u>	<u>0.0055</u>	<u>NO</u>	<u>Nichalas Massey</u>	<u>Compensation</u>	<u>Restricted</u>	<u>144</u>
<u>9/22/2023</u>	<u>New Issue</u>	<u>1,000,000</u>	<u>Common Shares</u>	<u>0.0055</u>	<u>NO</u>	<u>Jeff Craig</u>	<u>Compensation</u>	<u>Restricted</u>	<u>144</u>
<u>9/22/2023</u>	<u>New Issue</u>	<u>500,000</u>	<u>Common Shares</u>	<u>0.0055</u>	<u>NO</u>	<u>Erick Ayala</u>	<u>Compensation</u>	<u>Restricted</u>	<u>144</u>
<u>9/22/2023</u>	<u>New Issue</u>	<u>500,000</u>	<u>Common Shares</u>	<u>0.0055</u>	<u>NO</u>	<u>Emily Gorski</u>	<u>Compensation</u>	<u>Restricted</u>	<u>144</u>
<u>9/22/2023</u>	<u>New Issue</u>	<u>500,000</u>	<u>Common Shares</u>	<u>0.0055</u>	<u>NO</u>	<u>Tanya Ruiz</u>	<u>Compensation</u>	<u>Restricted</u>	<u>144</u>
<u>9/22/2023</u>	<u>New Issue</u>	<u>500,000</u>	<u>Common Shares</u>	<u>0.0055</u>	<u>NO</u>	<u>Felicity Sundsboe</u>	<u>Compensation</u>	<u>Restricted</u>	<u>144</u>
<u>9/22/2023</u>	<u>New Issue</u>	<u>500,000</u>	<u>Common Shares</u>	<u>0.0055</u>	<u>NO</u>	<u>Jad Charafeddine</u>	<u>Compensation</u>	<u>Restricted</u>	<u>144</u>
<u>9/22/2023</u>	<u>New Issue</u>	<u>500,000</u>	<u>Common Shares</u>	<u>0.0055</u>	<u>NO</u>	<u>John Lindquist</u>	<u>Compensation</u>	<u>Restricted</u>	<u>144</u>
<u>9/22/2023</u>	<u>New Issue</u>	<u>500,000</u>	<u>Common Shares</u>	<u>0.0055</u>	<u>NO</u>	<u>Joseph Dudas</u>	<u>Compensation</u>	<u>Restricted</u>	<u>144</u>
<u>9/22/2023</u>	<u>New Issue</u>	<u>6,250,000</u>	<u>Common Shares</u>	<u>0.0055</u>	<u>NO</u>	<u>Robert Zarbo</u>	<u>Compensation</u>	<u>Restricted</u>	<u>144</u>
<u>9/22/2023</u>	<u>New Issue</u>	<u>11,850,000</u>	<u>Common Shares</u>	<u>0.0055</u>	<u>NO</u>	<u>Brad Rinehart</u>	<u>Compensation</u>	<u>Restricted</u>	<u>144</u>
<u>9/29/2023</u>	<u>New Issue</u>	<u>100,000,000</u>	<u>Common Shares</u>	<u>0.003</u>	<u>NO</u>	<u>RB Capital Partners, Inc.</u> <u>*Brett Rosen</u>	<u>Debt</u>	<u>Unrestricted</u>	<u>144</u>
<u>10/5/2023</u>	<u>New Issue</u>	<u>150,000,000</u>	<u>Common Shares</u>	<u>0.00767</u>	<u>NO</u>	<u>Jason Newby</u>	<u>Legal Settlement</u>	<u>Restricted</u>	<u>144</u>
<u>10/9/2023</u>	<u>New Issue</u>	<u>21,202,290</u>	<u>Common Shares</u>	<u>0.00333</u>	<u>YES</u>	<u>Jason Newby</u>	<u>Debt</u>	<u>Unrestricted</u>	<u>144</u>
<u>10/9/2023</u>	<u>Cancellation</u>	<u>(40)</u>	<u>Preferred D Shares</u>	<u>N/A</u>	<u>NO</u>	<u>Jason Newby</u>	<u>Legal Settlement</u>	<u>N/A</u>	<u>N/A</u>

<u>10/16/2023</u>	<u>New Issue</u>	<u>22,252,747</u>	<u>Common Shares</u>	<u>0.00273</u>	<u>YES</u>	<u>Jefferson Street Capital LLC</u> <u>*Brian Goldberg</u>	<u>Debt</u>	<u>Unrestricted</u>	<u>144</u>
<u>10/16/2023</u>	<u>New Issue</u>	<u>150,000,000</u>	<u>Common Shares</u>	<u>0.0046</u>	<u>NO</u>	<u>Pablo Diaz</u>	<u>Legal Settlement</u>	<u>Restricted</u>	<u>144</u>
<u>10/30/2023</u>	<u>New Issue</u>	<u>25,000,000</u>	<u>Common Shares</u>	<u>0.00182</u>	<u>YES</u>	<u>Continuation Capital Inc.</u> <u>*Paul Winkle</u>	<u>Debt</u>	<u>Unrestricted</u>	<u>3a10</u>
<u>11/6/2023</u>	<u>New Issue</u>	<u>43,025,948</u>	<u>Common Shares</u>	<u>0.00269</u>	<u>YES</u>	<u>Jason Newby</u>	<u>Debt</u>	<u>Unrestricted</u>	<u>144</u>
<u>11/8/2023</u>	<u>New Issue</u>	<u>100,000,000</u>	<u>Common Shares</u>	<u>0.003</u>	<u>NO</u>	<u>Brad Rinehart</u>	<u>Compensation</u>	<u>Restricted</u>	<u>144</u>
<u>11/8/2023</u>	<u>New Issue</u>	<u>100,000,000</u>	<u>Common Shares</u>	<u>0.003</u>	<u>NO</u>	<u>Wanda Witoslawski</u>	<u>Compensation</u>	<u>Restricted</u>	<u>144</u>
<u>11/13/2023</u>	<u>New Issue</u>	<u>35,000,000</u>	<u>Common Shares</u>	<u>0.00143</u>	<u>YES</u>	<u>Continuation Capital Inc.</u> <u>*Paul Winkle</u>	<u>Debt</u>	<u>Unrestricted</u>	<u>3a10</u>
<u>11/13/2023</u>	<u>New Issue</u>	<u>55,357,142</u>	<u>Common Shares</u>	<u>0.00182</u>	<u>YES</u>	<u>Jefferson Street Capital LLC</u> <u>*Brian Goldberg</u>	<u>Debt</u>	<u>Unrestricted</u>	<u>144</u>
<u>11/14/2023</u>	<u>New Issue</u>	<u>84,200,797</u>	<u>Common Shares</u>	<u>0.0029</u>	<u>NO</u>	<u>AJB Capital Investments LLC</u> <u>*Ari Blaine</u>	<u>Loan modification</u>	<u>Restricted</u>	<u>144</u>
<u>11/15/2023</u>	<u>New Issue</u>	<u>170,000,000</u>	<u>Common Shares</u>	<u>0.0015</u>	<u>YES</u>	<u>RB Capital Partners, Inc.</u> <u>*Brett Rosen</u>	<u>Debt</u>	<u>Unrestricted</u>	<u>144</u>
<u>11/21/2023</u>	<u>New Issue</u>	<u>101,725,579</u>	<u>Common Shares</u>	<u>0.00176</u>	<u>YES</u>	<u>Jason Newby</u>	<u>Debt</u>	<u>Unrestricted</u>	<u>144</u>
<u>11/21/2023</u>	<u>New Issue</u>	<u>25,000,000</u>	<u>Common Shares</u>	<u>0.00111</u>	<u>YES</u>	<u>Continuation Capital Inc.</u> <u>*Paul Winkle</u>	<u>Debt</u>	<u>Unrestricted</u>	<u>3a10</u>
<u>11/21/2023</u>	<u>New Issue</u>	<u>14,088,983</u>	<u>Common Shares</u>	<u>0.00472</u>	<u>NO</u>	<u>Ricci Ricardo</u>	<u>Debt</u>	<u>Unrestricted</u>	<u>144</u>
<u>11/28/2023</u>	<u>New Issue</u>	<u>33,015,384</u>	<u>Common Shares</u>	<u>0.00081</u>	<u>YES</u>	<u>Continuation Capital Inc.</u> <u>*Paul Winkle</u>	<u>Debt</u>	<u>Unrestricted</u>	<u>3a10</u>
<u>12/4/2023</u>	<u>New Issue</u>	<u>2,002,119</u>	<u>Common Shares</u>	<u>0.00472</u>	<u>NO</u>	<u>Trey Fell</u>	<u>Debt</u>	<u>Unrestricted</u>	<u>144</u>
<u>12/5/2023</u>	<u>New Issue</u>	<u>45,000,000</u>	<u>Common Shares</u>	<u>0.00065</u>	<u>YES</u>	<u>Continuation Capital Inc.</u> <u>*Paul Winkle</u>	<u>Debt</u>	<u>Unrestricted</u>	<u>3a10</u>
<u>12/11/2023</u>	<u>New Issue</u>	<u>100,000,000</u>	<u>Common Shares</u>	<u>0.00039</u>	<u>YES</u>	<u>Continuation Capital Inc.</u> <u>*Paul Winkle</u>	<u>Debt</u>	<u>Unrestricted</u>	<u>3a10</u>
<u>12/11/2023</u>	<u>Cancellation</u>	<u>(20,000,000)</u>	<u>Common Shares</u>	<u>0.003</u>	<u>NO</u>	<u>Brad Rinehart</u>	<u>Compensation</u>	<u>Restricted</u>	<u>144</u>
<u>12/15/2023</u>	<u>New Issue</u>	<u>96,000,000</u>	<u>Common Shares</u>	<u>0.00039</u>	<u>YES</u>	<u>Continuation Capital Inc.</u> <u>*Paul Winkle</u>	<u>Debt</u>	<u>Unrestricted</u>	<u>3a10</u>
<u>12/21/2023</u>	<u>New Issue</u>	<u>200,000,000</u>	<u>Common Shares</u>	<u>0.0001</u>	<u>YES</u>	<u>RB Capital Partners, Inc.</u> <u>*Brett Rosen</u>	<u>Debt</u>	<u>Unrestricted</u>	<u>144</u>
<u>12/27/2023</u>	<u>New Issue</u>	<u>100,000,000</u>	<u>Common Shares</u>	<u>0.00039</u>	<u>YES</u>	<u>Continuation Capital Inc.</u> <u>*Paul Winkle</u>	<u>Debt</u>	<u>Unrestricted</u>	<u>3a10</u>
<u>12/28/2023</u>	<u>New Issue</u>	<u>44,230,769</u>	<u>Common Shares</u>	<u>0.00039</u>	<u>YES</u>	<u>Jefferson Street Capital LLC</u> <u>*Brian Goldberg</u>	<u>Debt</u>	<u>Unrestricted</u>	<u>144</u>
Shares Outstanding on <u>December 31, 2023</u>	<u>Ending Balance:</u> Common: <u>3,260,838,396</u> Preferred A: <u>3,000,000</u> Preferred B: <u>23,700,000</u> Preferred C: <u>0</u> Preferred D: <u>0</u>								

*Control Person

Example: A company with a fiscal year end of December 31st, in addressing this item for its quarter ended September 30, 2018, would include any events that resulted in changes to any class of its outstanding shares from the period beginning on January 1, 2016 through September 30, 2018, pursuant to the tabular format above.

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 instrument that may be converted into a class of the issuer's equity securities:

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

Date of Note Issuance	Outstanding Balance (\$)	Principal Amount at Issuance (\$)	Interest Accrued(\$)	Maturity Date	Conversion Terms (e.g. pricing mechanism for determining conversion of instrument to shares)	Name of Noteholder ** You must disclose the control person(s) for any entity listed.	Reason for Issuance (e.g. Loan, Services, etc.)
2/26/2021	3,192,500	4,500,000	139,365	2/26/2022	Fixed price of \$3.00 per share	RB Capital Partners, Inc. *Brett Rosen	Loan
10/5/2021	1,263,500	1,500,000	332,397	10/5/2022	Fixed price of \$1.80 per share	Jefferson Street Capital *Brian Goldberg	Loan
11/8/2021	500,000	500,000	17,644	1/15/2022	Fixed price of \$1.80 per share	Jefferson Street Capital *Brian Goldberg	Loan
4/22/2022	225,000	800,000	63,725	4/22/2023	Fixed price of \$3.00 per share	RB Capital Partners, Inc. *Brett Rosen	Loan
11/14/2022	500,000	500,000	50,623	5/14/2023	Conversion price will be equal to the lowest trading price during the previous 20 trading day period either ending on the date of the conversion or the issue price	AJB Capital Investments LLC *Ari Blaine	Loan
2/16/2023	1,000,000	1,000,000	65,987	2/16/2025	Fixed price of \$3.00 per share	RB Capital Partners, Inc. *Brett Rosen	Loan
3/13/2023	56,400	154,250	-	3/13/2024	Conversion price will be equal to 35% discount to the lowest trading price during the previous 10 trading day period either ending on the date of the conversion or the issue price.	1800 Diagonal Lending LLC *Curt Kramer	Loan
3/21/2023	35,000	35,000	6,237	3/21/2024	Conversion price will be equal to 35% discount to the lowest trading price during the previous 10 trading day period either ending on the date of the conversion or the issue price	Root Ventures LLC *Zack Ouderkirk	Loan
3/21/2023	50,000	50,000	8,910	3/21/2024	Conversion price will be equal to 35% discount to the lowest trading price during the previous 20 trading day period either ending on the date of the conversion or the issue price	Fast Capital LLC *Noah Fouch	Loan

3/23/2023	32,426	144,760	-	3/23/2024	Conversion price will be equal to 25% discount to the lowest trading price during the previous 10 trading day period either ending on the date of the conversion or the issue price	1800 Diagonal Lending LLC *Curt Kramer	Loan
4/10/2023	110,000	110,000	0	1/10/2024	Conversion price will be equal to 40% discount to the market price on the date of the conversion.	Mammoth Corporation *Brad Hare	Loan
4/16/2023	127,500	1,025,000	3,856	4/16/2024	Conversion price will be equal to 40% discount to the market price on the date of the conversion.	Granite Global Value Investments *Tony Toffolon	Loan
5/1/2023	500,000	500,000	25,285	5/1/2025	Fixed price of \$4.50 per share	RB Capital Partners, Inc. *Brett Rosen	Loan
10/2/2023	1,758,472	2,100,000	9,492	4/2/2025	Conversion price will be equal to 20% discount to the market price on the date of the conversion.	Jason Newby	Commissions
10/7/2025	2,219,820	2,478,000	59,262	4/7/2025	Fixed price of \$0.00472 per share	Future Home Power *Jason Newby	Commissions
10/16/2023	3,400,000	3,400,000	31,362	10/16/2024	Fixed price of \$0.004 per share	Pablo Diaz Curiel	Legal settlement

4) Issuer's Business, Products and Services

The purpose of this section is to provide a clear description of the issuer's current operations.

- A. Summarize the issuer's business operations (If the issuer does not have current operations, state "no operations")
Solar Integrated Roofing Corp. (OTC: SIRC), is an integrated, single-source solutions provider of solar power, roofing systems and EV charging company specializing in commercial and residential properties throughout North America. The Company serves communities by delivering the best experience through constant innovation and legacy-focused leadership. For more information, please visit the Company's website at www.sirc.com.
- B. Please list any subsidiaries, parent company, or affiliated companies
- Parent: Solar Integrated Roofing Corporation
 - Subsidiary: Secure Roofing & Solar Inc.
 - Subsidiary: Narrate, LLC
 - Subsidiary: McKay Roofing Company, Inc.
 - Subsidiary: Milholland Electric, Inc
 - Subsidiary: Montross Companies, Inc.
 - Subsidiary: Enerev LLC
 - Subsidiary: Pacific Lighting Management, Inc.
 - Subsidiary: Kinetic Investments, Inc. dba Future Home Power
 - Subsidiary: USA Solar Network LLC
 - Subsidiary: SunUp Solar LLC
 - Subsidiary: Renovation Roofing, Inc.
- C. Describe the issuers' principal products or services.

Solar Integrated Roofing Corp. is an integrated, single-source solar power, EV ("Electric Vehicle") charging, microgrids and roofing systems installation company providing products and services to government, commercial and residential facilities, and properties.

The Company is striving to become one of the premier complete alternative energy solutions in North America. The Company's business model consists of the following revenue-producing divisions:

- ☐ Residential Solar
- ☐ Roofing
- ☐ Commercial Solar
- ☐ Electric Vehicle Charging

☐ Supplemental

5) Issuer's Facilities

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

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.

- Refer to Note 13

6) Officers, Directors, and Control Persons

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

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

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

Name of All Officers/Directors and Control Person	Affiliation with Company (e.g. Officer/Director/Owner of more than 5%)	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
Brad Rinehart	CEO & Director	Las Vegas, CA	92,450,000 3,000,000	Common Preferred A	3% 60%	N/A
Mohammad Suri	COO	Santa Ana, CA	1,000,000	Common	0.03%	N/A
Wanda Witoslawski	CFO & Director	Henderson, NV	114,050,000 2,000,000	Common Preferred A	3.5% 40%	N/A N/A
RB Capital Partners, Inc.	Beneficial Shareholder	San Diego, CA	20,000,000	Preferred B	84%	Brett Rosen
David Massey	Beneficial Shareholder	Henderson, NV	3,700,000	Preferred B	16%	N/A

7) Legal/Disciplinary History

- A. Please 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 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.
- **Refer to Note 18 in the notes to the accompanying financial statements.**

⁴ The financial statements requested pursuant to this item must be prepared in accordance with US GAAP or IFRS

8) Third Party Providers

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

Securities Counsels

Name: **Lance Brunson**
Address 1: **Brunson, Chandler & Jones**
175 S. Main Street, Suite 1410
Salt Lake City, UT 84111
Phone: **(801) 303-5737**
Email: **lance@bcjlaw.com**

Name: **Eric Newlan**
Address 1: **Newlan Law Firm, PLLC**
2201 Long Prairie Road, Suite 107-762
Flower Mound, TX 75022
Phone: **(940) 367-6154**
Email: **eric@newlanpllc.com**

Accountant or Auditor

Name: **Pinnacle Accountancy Group of Utah**
Address 1: **North 1438 U.S.89 Alternate**
Suite 120
Farmington, UT 84025
Phone: **(801) 447-9572**
Email: **natalie@pinncpas.com**

All other means of Investor Communication:

- Twitter: Yes: <https://twitter.com/SIRCStock>
- LinkedIn: Yes: <https://www.linkedin.com/company/sirc-stock/>
- Facebook: Yes: <https://www.facebook.com/profile.php?id=100064177897352>
- [Other] YouTube: <https://www.youtube.com/@sircnews> & https://www.youtube.com/@SIRC_Official
Investor Relations website: <https://www.solarintegratedroofing.com/news-and-events/press-releases/>
SIRC.com website: <https://www.sirc.com/about-us>
- Discord: No

Other Service Providers

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

None.

9) Financial Statements

A. This Disclosure Statement was prepared by Wanda Witoslawski:

Name: Wanda Witoslawski
Title: CFO
Relationship to Issuer: employee

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

☒ U.S. GAAP

☐ IFRS

C. The financial statements for this reporting period were prepared by Wanda Witoslawski:

Name: Wanda Witoslawski
Title: CFO

Relationship to Issuer: Employee

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

Over 20 years of experience in progressively responsible financial positions for private and public companies. Her experience includes Controllers and CFOs positions in mortgage, asset management, manufacturing, and transportation industries where she managed accounting functions for a staff of 4 to 1,350 employees and up to 200,000,000 credit facility. Over the course of her career Wanda has managed over 20 external financial audits. She holds a master's degree in economics.

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.

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

Important Notes

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

SOLAR INTEGRATED ROOFING CORP.
INDEX TO UNAUDITED
CONSOLIDATED FINANCIAL
STATEMENTS

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EXPLANATORY NOTE

Solar Integrated Roofing Corp. (the "Company") filed its annual disclosure statement for the year ended December 31, 2022 with the OTC Markets on April 28, 2023. The unaudited consolidated financial statements included in this December 31, 2023 annual disclosure statement reflect the restatement of work-in-progress accounts receivable (net), goodwill, and revenue, and the resulting effects on net income, and earnings (loss) per share, as of December 31, 2022.

Following the recent departure of certain prior members of management, the Company performed an evaluation of its accounting for revenues and business acquisitions. New management concluded its evaluation and determined that the identified errors require the restatement of its consolidated financial statements and filing of amended quarterly and annual disclosure reports for each of the periods within the year ended December 31, 2022. The Company is in the process of preparing its restated quarterly and annual consolidated financial statements and will file amended disclosure statements thereto with the OTC Markets as soon as is practicable. Additional discussion of the restatement is included in Note 8 to the unaudited consolidated financial statements within this December 31, 2023 annual disclosure statement.

SOLAR INTEGRATED ROOFING CORP.
Unaudited Consolidated Balance Sheets

	December 31, 2023	December 31, 2022
		(Restated)
ASSETS		
Cash	\$ 263,232	\$ 422,528
Accounts receivable, net	2,627,070	5,382,032
Work in progress receivable, net	4,985,045	-
Note receivable	4,600,000	4,296,950
Prepaid and other current assets	1,064,494	574,736
Inventory	368,683	338,260
TOTAL CURRENT ASSETS	13,908,524	11,014,506
OTHER ASSETS		
Operating lease right-of-use assets	449,790	2,772,672
Property and equipment, net	861,176	933,610
Goodwill	5,547,619	32,703,477
Other assets	292,372	574,095
TOTAL ASSETS	21,059,481	47,998,360
LIABILITIES AND STOCKHOLDERS' EQUITY (DEFICIT)		
CURRENT LIABILITIES		
Accounts payable and accrued liabilities	\$ 8,258,402	\$ 16,248,313
Accrued interest	2,076,489	1,625,985
Due to related parties	297,035	3,313,049
Operating lease liabilities, current portion	152,123	488,723
Notes payable	5,425,363	18,390,187
Debenture payable	2,400,000	2,400,000
Convertible note payable, net of unamortized discounts	14,970,618	9,090,000
Derivative liabilities	4,748,907	15,699
Stock payable	4,459,424	-
Total Current Liabilities	42,788,361	51,571,957
OTHER LIABILITIES		
Note payable, long-term	2,672,193	2,177,500
Operating lease liabilities, non-current portion	297,667	2,283,949
TOTAL LIABILITIES	45,758,221	56,033,406
STOCKHOLDERS' EQUITY (DEFICIT)		
Preferred stock, \$0.00001 par value: 100,000,000 shares authorized	-	-
Series A Preferred stock, \$0.00001 par value: 5,000,000 shares authorized, 3,000,000 shares issued and outstanding	30	25
Series B Preferred stock, \$0.00001 par value: 30,000,000 shares authorized, 23,700,000 and 1,000,000 shares issued and outstanding, respectively	237	10
Series C Preferred stock, \$0.00001 par value: 1 share authorized, 0 shares issued and outstanding, respectively	-	-
Series D Preferred stock, \$0.00001 par value: 40 shares authorized, 0 shares issued and outstanding	-	-
Common stock, \$0.00001 par value: 4,000,000,000 shares authorized, 3,260,838,396 and 723,062,306 shares issued and outstanding, respectively	32,608	7,231
Stock payable	-	2,676,000
Additional paid-in capital	99,589,796	86,206,967
Non-controlling interest	(875,105)	(873,929)
Accumulated deficit	(123,446,306)	(96,051,350)
TOTAL STOCKHOLDERS' EQUITY (DEFICIT)	(24,698,740)	(8,035,046)
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY (DEFICIT)	\$ 21,059,481	\$ 47,998,360
The accompanying notes are an integral part of these consolidated unaudited financial statements		

SOLAR INTEGRATED ROOFING CORP.
Unaudited Consolidated Statements of Operations

	For the Years Ended	
	December 31,	December 31,
	2023	2022
		(Restated)
Revenue	\$ 37,306,919	\$ 55,495,388
Cost of Sales	(25,538,904)	(66,682,500)
Gross profit (loss)	11,768,015	(11,187,112)
Operating expenses		
Salaries and wages	4,057,093	30,373,158
Professional fees	3,017,229	6,662,793
Marketing and advertising	306,599	650,455
Depreciation	338,854	311,053
General and administrative	3,341,444	5,155,378
Total operating expenses	11,061,219	43,152,837
Income (loss) from operations	706,769	(54,339,949)
Other income (expense)		
Interest expense and finance fees	(5,549,885)	(4,355,573)
Interest income	679,467	316,867
Change in fair value of derivative liabilities	(4,733,208)	(5,650)
Loss on sale of acquisition	(8,012,466)	-
PPP loans forgiveness	738,060	4,194,362
ERC credit	236,071	631,476
Loss on debt modification	(773,482)	(1,268,933)
Gain on loss forgiveness	13,842,500	-
Amortization of debt discount	(117,755)	(53,276)
Net loss on settlement	(6,722,885)	(192,589)
Goodwill impairment	(17,667,547)	(27,344,322)
Other income	(21,798)	(186,451)
Total other income (expense)	(28,102,928)	(28,264,089)
Loss before taxes	(27,396,132)	(82,604,038)
Provision for income taxes	-	-
Net loss	(27,396,132)	(82,604,038)
Net loss attributed to non-controlling interest	1,176	813,442
Net loss attributed to the Company	\$ (27,394,956)	\$ (81,790,596)
Basic loss per common share	\$ (0.02)	\$ (0.15)
Weighted average number of common shares outstanding, basic	1,355,172,343	533,831,541
Diluted loss per common share	\$ (0.00)	\$ (0.11)
Weighted average number of common shares outstanding, diluted	11,988,367,950	748,115,752

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

SOLAR INTEGRATED ROOFING CORP.
Unaudited Consolidated Statements of Cash Flows

	For the Years Ended	
	<u>December 31, 2023</u>	<u>December 31, 2022</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		(Restated)
Net income	\$ (27,396,132)	(82,604,038)
Adjustments to reconcile net income to net cash used in operating activities:		
Stock-based compensation	5,830,474	9,487,116
Warrant expense	-	312,700
Amortization of debt discount	117,755	53,276
Stock option expense	(5,748,600)	15,255,200
Loss on debt modification	773,482	1,268,933
Loss on legal settlement	6,722,885	192,589
Gain on debt forgiveness	(13,842,500)	-
Change in fair value of derivative liabilities	4,733,208	5,650
ERC		631,476
Depreciation	338,854	311,053
Goodwill impairment	17,667,547	27,344,322
PPP loans forgiveness	(738,060)	(4,194,362)
Changes in operating assets and liabilities:		
Accounts and work in progress receivables	(4,162,600)	4,893,742
Prepaid expenses and other assets	471,632	1,084,889
Inventory	(30,423)	(195,305)
Accounts payable and accrued liabilities	15,160,419	30,794,409
Due to related parties	(3,016,014)	(8,197,364)
Net Cash Used in Operating Activities	(3,118,073)	(3,555,714)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Net cash paid in acquisition of subsidiaries	(400,000)	-
Purchase of property and equipment	(106,740)	(266,491)
Net Cash Used in Investing Activities	(506,740)	(266,491)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds from notes payable	4,780,788	6,377,106
Repayments of notes payable	(4,107,976)	(3,151,445)
Proceeds from convertible notes payable	2,104,010	3,000,000
Repayments of convertible notes payable	(261,305)	(3,800,000)
Proceeds from notes receivable	950,000	-
Issuance of common stock for cash	-	694,540
Net Cash Provided by Financing Activities	3,465,517	3,120,200
Net change in cash and cash equivalents	(159,296)	(702,005)
Cash and cash equivalents, beginning of period	422,528	1,124,533
Cash and cash equivalents, end of period	\$ 263,232	\$ 422,528
Supplemental cash flow information		
Cash paid for interest	\$ -	\$ -
Cash paid for taxes	\$ -	\$ -
Non-cash investing and financing activities:		
Common stock issued for conversion of debt and accrued liabilities	\$ 9,117,582	\$ 8,158,537
Assets acquired from financing	\$ 354,026	\$ -
Return and cancellation of common stock		36,450,000
Common stock issued for acquisition of subsidiaries		12,011,849
Disposal of fixed assets	\$ 921,279	\$ -
Modification of convertible notes in exchange of promissory note		14,000,000
Operating lease right-of-use assets	\$ 323,320	\$ 1,454,939

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

SOLAR INTEGRATED ROOFING CORP.
Unaudited Consolidated Statements of Changes in Stockholders' Equity (Deficit)
For the Years Ended December 31, 2023 and 2022

		Series A Preferred Stock		Series B Preferred Stock		Series C Preferred Stock		Series D Preferred Stock		Common Stock		Additional Paid in	Stock	Stock	Non controllin g Interest	Accumulated	Total
		Shares Outstandin g	Amount	Shares Outstandin g	Amount	Shares Outstandin g	Amount	Shares Outstandin g	Amount	Shares Outstandin g	Amount	Capital	Receivable	Payable		Deficit	Shareholders' Equity (Deficit)
Balance, December 31, 2021		2,500,000	25	8,000,000	80	1	-	40	-	453,498,555	4,535	74,087,246	(36,450,000)	14,664,150	(60,487)	(14,260,754)	37,984,795
	Common stock issued for services	-	-	-	-	-	-	-	-	5,963,980	60	1,261,509			-	-	1,261,569
	Common stock issued for conversion of debt and interest	-	-	-	-	-	-	-	-	100,675,378	1,007	8,157,530			-	-	8,158,537
	Common stock issued for compensation	-	-	-	-	-	-	-	-	52,759,039	528	8,225,019		-	-	-	8,225,547
	Common stock issued for stock payable for acquisition	-	-	-	-	-	-	-	-	45,739,242	457	14,663,762		(14,664,150)			69
	Common issued for cash	-	-	-	-	-	-	-	-	4,426,112	44	694,496			-	-	694,540
	Common stock returned and cancelled	-	-	-	-	-	-	-	-	(45,000,000)	(450)	(36,449,550)	36,450,000				-
	Conversion of preferred stock Class B into common shares	-	-	(9,700,000)	(97)	-	-	-	-	97,000,000	970	(873)					-
	Preferred stock Class B cancelled and retired	-	-	(800,000)	(8)	-	-	-	-	-	-	8					-
	Warrant expense	-	-	-	-	-	-	-	-	-	-	312,700					312,700
	Conversion of Preferred stock Class C into common shares	-	-	-	-	(1)	-	-	-	8,000,000	80	(80)					-
	Preferred stock Class B issued and converted to common stock for debt	-	-	3,500,000	35	-	-	-	-	-	-	-		2,676,000			2,676,035
	Stock option expense	-	-	-	-	-	-	-	-	-	-	15,255,200					15,255,200
	Non-controlling interest	-	-	-	-	-	-	-	-	-	-	-			(813,442)		(813,442)
	Net profit	-	-	-	-	-	-	-	-	-	-	-				(81,790,596)	(81,790,596)
Balance, December 31, 2022		2,500,000	25	1,000,000	10	-	-	40	-	723,062,306	7,231	86,206,967	-	2,676,000	(873,929)	(96,051,350)	(8,035,046)
	Common stock issued for services	-	-	-	-	-	-	-	-	11,079,290	111	202,913					203,024
	Common stock issued for conversion of debt and interest	-	-	-	-	-	-	-	-	1,884,116,367	18,841	9,098,741		(2,676,000)			6,441,582
	Common stock issued for cash	-	-	-	-	-	-	-	-	42,070,650	421	549,579					550,000
	Common stock issued for compensation	-	-	-	-	-	-	-	-	253,900,000	2,539	5,624,912					5,627,451
	Common stock issued for legal settlement	-	-	-	-	-	-	-	-	306,500,000	3,065	2,337,435					2,340,500
	Common stock issued for loan modification	-	-	-	-	-	-	-	-	96,200,797	962	772,520					773,482
	Preferred stock Class A cancelled and retired	(2,500,000)	(25)	-	-	-	-	-	-	-	-	25					-
	Preferred stock Class A issued for compensation	3,000,000	30	-	-	-	-	-	-	-	-	(30)					-
	Common stock issued for conversion of preferred stock Class B	-	-	(1,000,000)	(10)	-	-	-	-	10,000,000	100	(90)					-
	Common stock retired	-	-	-	-	-	-	-	-	(29,091,014)	(291)	291					-
	Preferred stock Class B issued for retirement of common shares	-	-	3,700,000	37	-	-	-	-	(37,000,000)	(370)	333					-
	Preferred stock Class B issued as reserves	-	-	20,000,000	200	-	-	-	-	-	-	199,800					200,000
	Stock options cancelled	-	-	-	-	-	-	-	-	-	-	(5,748,600)					(5,748,600)
	Stock options issued	-	-	-	-	-	-	-	-	-	-	345,000					345,000
	Preferred stock Class D cancelled	-	-	-	-	-	-	(40)	-	-	-	-					-
	Non-controlling interest	-	-	-	-	-	-	-	-	-	-	-			(1,176)		(1,176)
	Net profit	-	-	-	-	-	-	-	-	3,260,838,396	32,608	99,589,796	-	-	(875,105)	(27,394,956)	(27,394,956)
Balance, December 31, 2023		3,000,000	30	23,700,000	237	-	-	-	-	3,260,838,396	32,608	99,589,796	-	-	(875,105)	(123,446,306)	(24,698,740)

SOLAR INTEGRATED ROOFING CORP.
NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022

NOTE 1 – BACKGROUND AND ORGANIZATION

Explanatory Note for Amending Financial Statements

This Amendment amends the registrant’s Disclosure Statement Pursuant to the Pink Basic Disclosure Guidelines for the year ended December 31, 2022 as filed with the OTC Markets by the registrant on April 28, 2023.

Restatement Background

On May 15, 2023, there was a change of control in the Company. David Massey resigned from CEO and CFO positions and new officers were elected: Brad Rinehart as CEO, Troy Clymer as COO and President and Wanda Witoslawski as CFO of the Company.

Since the Company has not received anticipated funds for financing commercial projects, the new management decided to reverse accrued in 2022 Work in Progress revenue for commercial projects till the expected funding takes place. The projects are still viable, and the Company plans to start recognizing the said revenue based on percentage of completion.

The new management also decided, after analyzing the performance of Kinetic Investments, Inc. dba Future Home Power, to impair 100% of its goodwill and reversing accrued Work in Progress revenue. The CEO of Future Home Power, Jason Newby, resigned from his position in December 2022 and filed a lawsuit against Solar Integrated Roofing Corp.

Business Operations

Solar Integrated Roofing Corp. (“SIRC” or the “Company”) is a fully integrated roofing, residential solar, commercial solar/microgrid, electric vehicle (EV) charging and financing business focused on selling and installing systems, specializing in commercial and residential properties, targeting the North American solar market with specific strength in the Southern California market. Under the SIRC brand, the Company has acquired 14 companies that provide specific services to solar customers. The acquired businesses have a high degree of complimentary services and as such, SIRC is setting up divisions to specifically address the strengths of each product offering and provide significant cross selling opportunities across roofing, residential solar, commercial solar/microgrids, EV charging/battery back-up and project financing. To date, the major areas of operations include delivery of installation services, battery storage solutions, electric vehicle charging solutions, and roofing services.

The Company was incorporated under the laws of the state of Nevada on May 1, 2007 as Sterling Oil & Gas Company. The name was changed on February 14, 2014 to Landstar Development Group. On November 9, 2015, the Board of Directors of SIRC approved a name change to Solar Integrated Roofing Corp.

On February 11, 2016, the Company acquired the issued and outstanding shares of Secure Roofing and Solar Inc. (“SRS”) whereby the shareholders of SIRC became the controlling shareholders of the combined entity. David Massey, the Company’s former CEO and CFO, held 100% share ownership in SRS and was issued 10,000,000 common shares of SIRC for 100% of the issued and outstanding shares of SRS.

On May 15, 2023, David Massey resigned from CEO and CFO positions with the Company. Effective May 15, 2023, Brad Rinehart was appointed as CEO, Troy Clymer was appointed as President and COO and Wanda Witoslawski was appointed as CFO. Brad Rinehart, Troy Clymer, and Wanda Witoslawski were appointed to the Board of Directors on May 15, 2023 and on May 24, 2023 David Massey resigned from the Board of Directors of Solar Integrated Roofing Corp.

Global supply chain disruptions are prevalent in the renewable energy industry and are most acute in the residential and commercial PV markets. While domestic and international manufacturers in this space are starting to make strides in rectifying some of the key issues, several factors are having overall detrimental impacts to US renewable installers and developers. The three main factors contributing to adverse market conditions are equipment pricing, manufacturing delays and shortages, labor disruptions and logistics. At times, these

factors overlap, but each factor has a unique impact on business operations and metrics.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The accompanying consolidated financial statements (unaudited) are condensed and have been prepared in accordance with generally accepted accounting principles in the United States of America (“US GAAP”) and the rules and regulations of the Securities and Exchange Commission (the “SEC”) and Regulation S-X. Certain information and note disclosures normally included in financial statements prepared in accordance with US GAAP, have been condensed or omitted from these statements pursuant to such rules and regulations and, accordingly, they do not include all the information and notes necessary for comprehensive financial statements and should be read in conjunction with our audited consolidated financial statements included in our annual disclosure statement for the year ended December 31, 2023.

In the opinion of management, all adjustments (consisting of normal recurring items) necessary to present fairly the Company's financial position, results of operations, and cash flows as of and for the years ended December 31 2023, and 2022, have been made.

Principles of Consolidation

The accompanying consolidated financial statements include the accounts of Solar Integrated Roofing Corp. and its wholly-owned subsidiaries: Secure Roofing and Solar Inc., Narrate LLC, McKay Roofing Company, Inc., Milholland Electric, Inc., Montross Companies, Inc., Enerev LLC, Balance Authority, LLC, Kinetic Investments Inc. dba Future Home power, USA Solar Network LLC, SunUp Solar LLC and Renovation Roofing, Inc., which are included in the financial statements of the Company as of their respective acquisition dates. Pacific Lighting Management, Inc. and SunUp Solar were the only subsidiaries acquired at 60% so the Company includes non-controlling interest in its consolidated financial statements.

During the years ended December 31, 2023 and 2022, the Company did not acquire any entities. During the year ended December 31, 2022, the Company eliminated and rescinded the agreement regarding Cornerstone Construction Team, LLC as of May 31, 2022. The Company has consolidated the operations for the entity up until the rescission date of May 31, 2022. The Company recovered the previously issued 45,000,000 shares of common stock issued in connection with the merger to the entity’s previous ownership group. The Company also issued 8,000,000 shares of common stock valued at \$1,748,000, which was valued using the stock price on the day of legal settlement and recorded as compensation expense in the consolidated statement of operations for the year ended December 31, 2022. All Cornerstone assets and liabilities were eliminated from the Company’s consolidated financial statements on May 31, 2022. On November 4, 2022, the Company sold Approved Home Pros back to its original owner for the price of \$96,950. All Approved Home Pros assets and liabilities were eliminated from the Company’s consolidated financial statements on November 4, 2022. On March 13, 2023, the Company acquired an additional 40% of Pacific Lighting Management, Inc. for \$600,000 to be paid in 3 monthly installments. As of December 31, 2023, \$400,000 was paid and \$200,000 accrued. As of October 1, 2023, the Company sold 100% interest of Balance Authority LLC to Strong Force Development, LLC for \$1,350,000, (\$500,000 cash and promissory note of \$850,000). As of December 31, 2023, the balance on the note was \$400,000.

Use of Estimates

The preparation of financial statements in conformity with U.S. 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. Significant estimates include the estimated useful lives of property and equipment, allowance for doubtful accounts, impairment of long-lived assets, and the valuation of debt and equity transactions. Actual results could differ from those estimates.

Concentrations of Credit Risk

The Company maintains its cash in bank deposit accounts, the balances of which at times may exceed federally insured limits. The Company continually monitors its banking relationships and consequently has not experienced any losses in its accounts. As of December 31, 2023 and December 31, 2022, management believes the Company is not exposed to any significant credit risk on cash.

Cash Equivalents

The Company considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents. Cash and cash equivalents were \$263,232 as of December 31, 2023 and \$422,528 as of December 31, 2022.

Accounts Receivable

Management reviews accounts receivable periodically to determine if any receivables will potentially be uncollectible. Management’s evaluation includes several factors including the

aging of the account balances, a review of significant past due accounts, economic conditions, and our historical write- off experience, net of recoveries. The Company includes any accounts receivable balances that are determined to be uncollectible, along with a general reserve, in its allowance for doubtful accounts. After all attempts to collect a receivable have failed, the receivable is written off against the allowance. The Company’s allowance for doubtful accounts was \$164,874 and \$40,874 as of December 31, 2023 and December 31, 2022, respectively, and no individual customer owed in excess of 10% of the trade accounts receivable balances of \$2,627,070 or \$5,382,032, respectively.

Inventory

The Company’s inventory is valued at the lower of cost (the purchase price) or market. Inventory costs are determined based on the average cost basis. A reserve for slow-moving and potentially obsolete inventories is recorded as of each balance sheet date and total inventories are presented net of that reserve. Inventory consists primarily of solar panels. As of December 31, 2023, management evaluated all held inventory for obsolete or slow-moving parts and did not identify any.

Property and Equipment

Property and equipment are carried at cost less amortization and depreciation. Major betterments that extend the useful lives of assets are also capitalized. Normal maintenance and repairs are charged to expense as incurred. When assets are sold or otherwise disposed of, the cost and accumulated depreciation are removed from the accounts and any resulting gain or loss is recognized in operations. Property and equipment consist of Vehicles, Computer Equipment, Machinery and Equipment, Furniture and Equipment which are depreciated on a straight-line basis over their expected useful lives as follows.

Vehicles	5 years
Computer Equipment	5 years
Machinery and Equipment	5 years
Furniture & Equipment	5 years

Leases

The Company follows the ASC 842, *Leases*, which requires an entity to recognize a right-of-use asset and a lease liability for virtually all leases. The Company elected to exclude from its balance sheets recognition of leases having a term of 12 months or less (short-term leases”). Lease expense is recognized on a straight-line basis over the lease term. See Note 13 for further information regarding the Company’s leases.

Advertising

The Company conducts advertising for the promotion of its services. In accordance with ASC 720-35, advertising costs are charged to operations when incurred. The Company incurred \$306,599 and \$650,455 in marketing and advertising expenses during the years ended December 31, 2023 and 2022, respectively.

Fair Value of Financial Instruments

ASC 825-10, *Financial Instruments*, requires disclosure of the fair value of certain financial instruments. The carrying value of cash and cash equivalents, accounts payable and accrued liabilities, and short-term borrowings, as reflected in the balance sheets, are of approximately fair value because of the short-term maturity of these instruments. All other significant financial assets, financial liabilities and equity instruments of the Company are either recognized or disclosed in the financial statements together with other information relevant for making a reasonable assessment of future cash flows, interest rate risk and credit risk. Where practicable the fair values of financial assets and financial liabilities have been determined and disclosed; otherwise only available information pertinent to fair value has been disclosed.

The Company follows ASC 820-10, Fair Value Measurements and Disclosures, and ASC 825-10, Financial Instruments, which permit entities to choose to measure many financial instruments and certain other items at fair value. ASC 820 establishes a fair value hierarchy which prioritizes the inputs to valuation techniques used to measure fair value into three (3) broad levels. The fair value hierarchy gives the highest priority to quoted prices (unadjusted) in active markets for identical assets or liabilities and the lowest priority to unobservable inputs. The three (3) levels of fair value hierarchy defined by ASC 820 are described below:

Level 1: Quoted market prices available in active markets for identical assets or liabilities as of the reporting date.

Level 2: Pricing inputs other than quoted prices in active markets included in Level 1, which are either directly or indirectly observable as of the reporting date.

Level 3: Pricing inputs that are generally unobservable inputs and not corroborated by market data.

The carrying value of the Company’s current assets and liabilities is deemed to be fair market value due to the short-term nature of these instruments. The Company did not have any Level 2 financial instruments as of December 31, 2023 and December 31, 2022, while the Company’s Level 3 derivative liabilities are detailed in Note 11.

Revenue Recognition

The Company recognizes revenue in accordance with ASC 606, Revenue from Contracts with Customers, when satisfying the performance obligation of the associated contract that reflects the consideration expected to be received based on the terms of the contract.

Solar Integrated Roofing Corp. has chosen to utilize the “Output Method” of ASC 606 as a means of recognizing revenue in accordance with performance obligation milestones within their executed contracts. The Output Method as defined in ASC 606 are incremental goods or services that are instrumental and necessary to fulfill the complete project that have been verified to be completed. These outputs are the result of processes applied to inputs in a business. In other words, the Output Method measures the results achieved and value that is passed on to the customer in relation to the contract as a whole. In implementation, the Company has determined the incremental milestones of a project ranging from contract inception to project completion, with each progressing milestone providing additional services to the end client. Per the guidelines of ASC 606, the Company then tracks the progress toward completion of the contract by measuring outputs to date relative to total estimated outputs needed to satisfy the performance obligation.

As the different subsidiaries of the Company encompass many different business models, there exist different metrics for each of the subsidiaries in regard to intervals/milestones qualifying a specific level of revenue recognition. The business types are as follows:

- ☐ Roofing Companies
- ☐ Sales Organizations
- ☐ Claims Management Companies
- ☐ Solar Installation Companies
- ☐ Alternative Energy Companies
- ☐ Service Organizations

ASC 606 has five general components which formulate the basis of the revenue process. In observation of the Output Method, the five components and brief explanations as to how each applies to the revenue recognition model the Company has adopted are as follows:

(i) Identify the contract, or contracts, with a customer.

A contract is an agreement or purchase order between two or more parties that creates enforceable rights and obligations. In evaluating the contract, the Company analyzes the customer’s intent and ability to pay the amount of promised consideration (credit risk) and considers the probability of collecting substantially all of the consideration.

(ii) Identify the performance obligations in the contract.

At a contract’s inception, the Company assesses the goods or services promised in a contract with a customer and identifies the performance obligations. The main performance obligations are the provisions of the following:

- ☐ Project Specifics
 - o Site Visit
 - o Engineering Design
 - o Permitting
 - o Utility Interconnection, if applicable
 - o Project Installation
 - o Project Completion

(iii) Determine the transaction price

The transaction price is the amount of consideration to which the Company is entitled in exchange for transferring promised goods or services to a customer, excluding amounts collected on behalf of third parties. When a contract provides a customer with payment terms of more than a year, the Company considers whether those terms create variability in the transaction price and whether a significant financing component exists. As of December 31, 2023, the Company has not provided payment terms of more than a year.

(iv) Allocate the transaction price to the performance obligations in the contract.

The Company performs an allocation of the transaction price to each separate performance obligation, known as milestones. The allocated milestone payments are based upon multiple factors:

- ☐ Hard costs for materials needed to fulfill the current milestone.
- ☐ Soft costs upon the milestone being achieved (sales commissions, labor costs)
- ☐ Overhead and incidentals to be allocated at the specific milestones of a project.

(v) Recognize revenue when, or as, the Company satisfies a performance obligation.

The Company recognizes revenue incrementally upon its fulfillment of each specific performance obligation milestone as outlined in the underlying contract utilizing the Output Method.

During the years ended December 31, 2023 and 2022, the Company derived its revenues from the following:

- residential solar sales and installation: approximately \$12.8 million and \$40.8 million, respectively
- commercial solar: approximately \$14 million and \$0 million, respectively
- roofing construction: approximately \$5.8 million and \$9.9 million, respectively
- EV charging stations: approximately \$2 million and \$1.9 million, respectively
- supplemental/shared services: approximately \$2.7 million and \$2.9 million, respectively

The Company analyses whether gross sales as the principal, or net sales as the agent, should be recorded. Since the Company assumes all risk of loss, has control over establishing price, and has control over the related costs associated with earning revenues, the Company is the principal, and as such has recorded all revenues at the gross price.

Concentration of Revenue by Customer

During the years ended December 31, 2023 and 2022, no individual customers comprised above 10% of total revenue recognized.

Concentration of Revenue by Segment during the years ended December 31, 2023 and 2022:

- residential solar sales and installation: approximately 34% and 74%, respectively
- commercial solar: approximately 38% and 0%, respectively
- roofing construction: approximately 16% and 18%, respectively
- EV charging stations: approximately 5% and 3%, respectively
- supplemental/shared services: approximately 7% and 5%, respectively

Segments and Disaggregated Revenue

The Company is a single source solar power and roofing system installation company operating and specializing in commercial and residential properties across the United States. The Company’s operations are conducted in specific reportable segments: roofing construction, residential solar, commercial solar & microgrids, battery back-up & EV charging and project financing. The Company defines its segments because the operations are distinctly different from other areas within the Company as the Company has roofing contracts, solar installations (residential / commercial / microgrids), battery back-up and EV charging installations as well as finance and maintenance. All these areas are supported by our sales, marketing, and general and administrative teams. The Company’s Chief Operating Officer regularly reviews these segments to align resources and analyze performance.

All of the Company’s segments operate within the United States as the Company does not have any foreign sales or operations at this time. The Company’s roofing segment is dedicated to services and products serving roofing construction, design, and maintenance. Construction of roofing projects and the design of roofing installations as well as the construction of the roofing projects all fall under this segment. The Company’s residential solar segment serves the installation of solar systems within residential properties selling directly to consumers. The Company’s commercial solar segments sell to larger renewal energy companies and to corporations seeking solar installations to offset utility expenses (i.e. urban housing, commercial properties, apartment buildings, etc.). The Company’s EV charging services are centered around providing solutions for EV charging platforms through the planning, sourcing, and installation of these platforms for businesses and other agencies. Our financing efforts are done in support of these operating activities.

The Company measures the results of the segments by the following among other attributes: gross margin, operating income (which includes overhead corporate expense allocations), costs of sales and revenue. The Company revises the measurement of the reporting segments operating income, gross margin, and corporate overhead allocations from time to time as these metrics are regularly reviewed by the Chief Operating Officer.

As of December 31, 2023, approximately \$6.4 million from commercial projects is expected to be received within the next 12 months. The Company expects to recognize revenue on these remaining performance obligations over the next year. The Company has elected to accrue installation and construction activities until the customer obtains control of the solar commercial project. Accordingly, the Company will accrue all related construction and installation costs (*Work in progress accounts payable*) and recognize Work in progress accounts receivable as revenue and Work in progress accounts payable as cost of sales once the performance obligations have been completed. The Company generally has payment terms with its customers of one year or less and has elected the practical expedient applicable to such contracts not to consider the time value of money over a longer period of time.

The Company measures the results of the segments by the following among other attributes: gross margin, operating income (which includes overhead corporate expense allocations), costs of sales and revenue. The Company revises the measurement of the reporting segments operating income, gross margin, and corporate overhead allocations from time to time as these metrics are regularly reviewed by the Chief Operating Officer. Information on the Company’s operating segments, including the reconciliation to income is provided in the following table:

	Solar Residential	Solar Commercial	Roofing Construction	EV Charging	Supplemental	Consolidated
Year Ended						
December 31, 2023						
Revenue	\$ 12,814,260	\$ 14,017,635	\$ 5,809,394	\$ 1,998,807	\$ 2,666,823	\$ 37,306,919
Cost of sales	9,085,926	10,276,046	4,174,157	1,979,959	22,816	25,538,904
Gross margin	3,728,334	3,741,589	1,635,237	18,848	2,644,007	11,768,015
Operating Income (loss)	(2,980,589)	4,827,784	(707,422)	(815,301)	382,324	706,796
Year Ended						
December 31, 2022						
Revenue	\$ 40,799,368	\$ -	\$ 9,879,594	\$ 1,908,079	\$ 2,908,347	\$ 55,495,388
Cost of sales	56,246,645	-	8,587,474	1,818,944	6,437	66,682,500
Gross margin	(15,447,277)	-	1,292,120	66,135	2,901,910	(11,187,112)
Operating Income (loss)	(24,932,693)	(21,351,661)	(4,508,307)	(2,339,171)	(1,208,117)	(54,339,949)

Segment data has been reported for revenues, profit margin and total assets per reportable segment. Segments that do not have data presented are not reported as they do not meet the threshold for reporting requirements. As noted in our segment data, total assets represent total assets that are reported and attributable to that segment, goodwill has been removed. Total assets consist of contract receivables, WIP receivable, fixed assets, and other assets.

Cost of Revenue

Cost of revenue consists primarily of costs related to raw materials, freight and delivery, product warranty, and personnel costs (salaries, bonuses, benefits, and stock-based compensation). Personnel costs in cost of revenue includes both direct labor costs as well as costs attributable to any individuals whose activities relate to the procurement, installment and delivery of the finished product and services. Deferred cost of revenue results from the timing differences between the costs incurred in advance of the satisfaction of all revenue recognition criteria consistent with our revenue recognition policy.

During the years ended December 31, 2023 and 2022, the Company incurred cost of revenue of \$25,538,904 and \$66,682,500, respectively.

Work in progress receivable is recorded when the Company has transferred services to the customers prior to receiving consideration and when the payment of consideration is contingent upon milestones performance obligation. The Company recognizes also the cost associated with reaching a specific milestone in the form of work in progress payable. As of December 31, 2023 and 2022, the work in progress receivable was \$4,985,045 and \$0, respectively.

Income Taxes

The Company follows ASC 740, *Income Taxes*, which requires recognition of deferred tax assets and liabilities for the expected future tax consequences of events that have been included in the financial statements or tax returns. Under this method, deferred tax assets and liabilities are based on the differences between the financial statement and tax bases of assets and liabilities using enacted tax rates in effect for the fiscal year in which the differences are expected to reverse. Deferred tax assets are reduced by a valuation allowance to the extent management concludes it is more likely than not that the assets will not be realized. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the fiscal years in which those temporary differences are expected to be recovered or settled. The effect on deferred tax assets and liabilities of a change in tax rates is recognized in the Statements of Operations in the period that includes the enactment date.

The Company follows section 740-10-25 of the FASB Accounting Standards Codification with regards to uncertainty in income taxes. Section 740-10-25 addresses the determination of whether tax benefits claimed or expected to be claimed on a tax return should be recorded in the financial statements. Under Section 740-10-25, the Company may recognize the tax benefit from an uncertain tax position only if it is more likely than not that the tax position will be sustained on examination by the taxing authorities, based on the technical merits of the position. The tax benefits recognized in the financial statements from such a position should be measured based on the largest benefit that has a greater than fifty percent (50%) likelihood of being realized upon ultimate settlement. Section 740-10-25 also provides guidance on de-recognition, classification, interest and penalties on income taxes, accounting in interim periods and requires increased disclosures.

Stock-based Compensation

The Company accounts for employee and non-employee stock-based compensation in accordance with ASC 718, *Compensation—Stock Compensation*, which requires all share-based payments to employees and non-employees, including grants of stock options, to be recognized in the financial statements based on the grant date fair values of the equity instruments issued, which is charged directly to compensation expense over the requisite service or vesting period.

Net Income (Loss) per Common Share

Net income (loss) per common share is computed pursuant to ASC 260, *Earnings Per Share*. Basic net income (loss) per common share is computed by dividing net income (loss) by the weighted average number of shares of common stock outstanding during the period. Diluted net income (loss) per common share is computed by dividing net income (loss) by the weighted average number of shares of common stock and potentially outstanding shares of common stock during the period.

During the years ended December 31, 2023 and 2022, the Company's basic loss per share was \$0.02 and \$0.15, respectively, and diluted loss per share was \$0.00 and \$0.11, respectively.

For the years ended December 31, 2023 and 2022, the Company's potentially dilutive instruments include convertible notes and associated accrued interest, stock payable, warrants, options, and convertible preferred stock. The total amount of "if-converted" shares of 10,633,195,607 and 214,284,211, respectively, are comprised of the following:

- convertible notes with interest– 3,451,043,299 and 47,284,211, respectively
- common shares to be issued – 6,860,652,308 and 40,000,000, respectively
- warrants and options – 84,500,000 and 117,000,000, respectively
- common shares issuable upon conversion of shares of Series B Preferred Stock – 237,000,000 and 10,000,000, respectively

	Years Ended December 31, 2023	Years Ended December 31, 2022
Numerator:		
Net loss	\$ (27,396,132)	\$ (82,604,038)
Loss on change in fair value of derivatives	4,733,208	5,650
Interest on convertible debt	558,321	617,643
Net income (loss) - diluted	\$ (22,104,603)	\$ (81,980,745)
Denominator:		
Weighted average common shares outstanding	1,355,172,343	533,831,541
Effect of dilutive shares	10,633,195,607	214,284,211
Diluted	11,988,367,950	748,115,752
Net loss per common share:		
Basic	\$ (0.02)	\$ (0.15)
Diluted	\$ (0.00)	\$ (0.11)

Business Combinations

In accordance with ASC 805, *Business Combinations*, the Company accounts for all business combinations using the acquisition method of accounting. Under this method, assets, and liabilities, including any remaining non-controlling interests, are recognized at fair value at the date of acquisition. The excess of the purchase price over the fair value of assets acquired, net of liabilities assumed, and non-controlling interests is recognized as goodwill. Certain adjustments to the assessed fair values of the assets, liabilities, or non-controlling interests made subsequent to the acquisition date, but within the measurement period, which is up to one year, are recorded as adjustments to goodwill. Any adjustments subsequent to the measurement period are recorded in income. Any cost or equity method interest that the Company holds in the acquired company prior to the acquisition is re-measured to fair value at acquisition with a resulting gain or loss recognized in income for the difference between fair value and the existing book value. Results of operations of the acquired entity are included in the Company's results from the date of the acquisition onward and include amortization expense arising from acquired tangible and intangible assets.

Goodwill

The Company allocates goodwill to reporting units based on the reporting unit expected to benefit from the business combination. We evaluate our reporting units on an annual basis and, if necessary, reassign goodwill using a relative fair value allocation approach. Goodwill is tested for impairment at the reporting unit level (operating segment or one level below an operating segment) on an annual basis and between annual tests if an event occurs or circumstances change that would more likely than not reduce the fair value of a reporting unit below its carrying value. These events or circumstances could include a significant change in the business climate, legal factors, operating performance indicators, competition, or sale or disposition of a significant portion of a reporting unit.

Application of the goodwill impairment test requires judgment, including the identification of reporting units, assignment of assets and liabilities to reporting units, assignment of goodwill to reporting units, and determination of the fair value of each reporting unit. The fair value of each reporting unit is estimated primarily using a discounted cash flow methodology. This analysis requires significant judgments, including estimation of future cash flows, which is dependent on internal forecasts, estimation of the long-term rate of growth for our business,

estimation of the useful life over which cash flows will occur, and determination of our weighted average cost of capital.

The estimates are used to calculate the fair value of a reporting unit change from year to year based on operating results, market conditions, and other factors. Changes in these estimates and assumptions could materially affect the determination of fair value and goodwill impairment for each reporting unit.

During the years ended December 31, 2023 and 2022, there was \$17,667,547 and \$27,344,322 goodwill impairment recorded, respectively. During the year ended December 31, 2023, the Company impaired 100% of goodwill recorded with acquisition of Enerev LLC (\$7,708,116) and USA Solar Network LLC (9,959,431) as the entities ceased to generate any revenue and their offices were closed.

During the year ended December 31, 2022, the Company impaired 100% of goodwill recorded with acquisition of SunUp Solar LLC (\$300,900) and Kinetic Investments, Inc. dba Future Home Power (\$27,043,422) as the entities ceased to generate any revenue.

Impairment of Long-Lived Assets

Tangible and intangible assets (excluding goodwill) are assessed at each reporting date for indications that an asset may be impaired. If any such indication exists, or when annual impairment testing for an asset is required, the Company makes an estimate of the asset's recoverable amount. The asset's recoverable amount is the higher of an asset's or cash-generating unit's fair value less costs of disposal and its value in use and is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets. Where the carrying amount of an asset or a group of assets exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset or the group of assets.

Derivative Financial Instruments

The Company does not use derivative instruments to hedge exposures to cash flow, market, or foreign currency risks. The Company evaluates all of its financial instruments to determine if such instruments are derivatives or contain features that qualify as embedded derivatives. For derivative financial instruments that are accounted for as liabilities, the derivative instrument is initially recorded at its fair value and is then re-valued at each reporting date, with changes in the fair value reported in the statements of operations. For stock-based derivative financial instruments, the Company uses the Black Scholes valuation model to value the derivative instruments at inception and on subsequent valuation dates. The classification of derivative instruments, including whether such instruments should be recorded as liabilities or as equity, is evaluated at the end of each reporting period. Derivative liabilities are classified in the balance sheet as current or non-current based on whether or not net-cash settlement or conversion of the instrument could be required within 12 months of the balance sheet date.

Recent Accounting Pronouncements

In August 2020, the FASB issued ASU 2020-06, ASC Subtopic 470-20, *Debt—Debt with “Conversion and Other Options*, and ASC subtopic 815-40, *Hedging—Contracts in Entity's Own Equity*. The standard reduced the number of accounting models for convertible debt instruments and convertible preferred stock. Convertible instruments that continue to be subject to separation models are (1) those with embedded conversion features that are not clearly and closely related to the host contract, that meet the definition of a derivative, and that do not qualify for a scope exception from derivative accounting; and (2) convertible debt instruments issued with substantial premiums for which the premiums are recorded as paid-in capital. The amendments in this update are effective for fiscal years beginning after December 15, 2021, including interim periods within those fiscal years. Early adoption is permitted, but no earlier than fiscal years beginning after December 15, 2020, including interim periods within those fiscal years. The Company adopted this standard on January 1, 2021, but there was no resulting material impact on the financial statements.

The Company has implemented all the new accounting pronouncements that are in effect. These pronouncements did not have any material impact on the financial statements unless otherwise disclosed, and the Company does not believe that there are any other new accounting pronouncements that have been issued that might have a material impact on its financial position or results of operations.

Warrants and options.

The Company has issued Common Stock warrants in connection with the execution of certain equity and debt financings. The warrants carry fixed exercise prices, and their values are

determined using the Black Scholes option pricing model. During the year ended December 31, 2023, the Company issued 25,000,000 options at \$0.0138 price valued \$345,000 and canceled 57,500,000 options valued \$5,748,600. During the year ended December 31, 2022, the Company issued a warrant for 500,000 shares at the exercise price of \$0.50 per share and for 1,000,000 shares at the exercise price of \$0.25.

During the year ended December 31, 2022, the Company issued immediately vested Nonqualified Stock Option Awards to executives for 115,500,000 shares of common stock with an average exercise price of \$0.138 per share.

NOTE 3 – GOING CONCERN

The accompanying consolidated financial statements have been prepared in accordance with U.S. GAAP, which contemplates the continuation of the Company as a going concern and realization of assets and the satisfaction of liabilities in the normal course of business. At December 31, 2023 and December 31, 2022, the Company had cash of \$263,232 and \$422,528, respectively and a negative working capital of \$28,879,837 and \$40,557,451, respectively. The Company has accumulated deficit of \$123,446,306 at December 31, 2023, and \$96,051,350 at December 31, 2022. The Company had a net loss attributable to the Company of \$27,394,956 and \$81,790,596 for the years ended December 31, 2023 and 2022, respectively. However, net cash used in operating activities for the year ended December 31, 2023 was \$3,118,073 and \$3,555,714 for the year ended December 31, 2022. In addition, the Company continues to rely on financing activities, which generated positive cash flows of \$3,465,517 and \$3,120,200 during the years ended December 31, 2023 and 2022, respectively.

These factors among others present substantial doubt about the Company’s ability to continue as going concern. The Company’s ability to continue as a going concern is dependent upon its ability to repay or settle its current indebtedness, generate positive cash flow from operations, and/or raise capital through equity and debt financing or other means on desirable terms. If the Company is unable to obtain additional funds when they are required or if the funds cannot be obtained on favorable terms, management may be required to restructure the Company or cease operations. The consolidated financial statements do not include any adjustments that might result from the outcome of these uncertainties.

The Company intends to raise additional capital through private placements of debt and equity securities, but there can be no assurance that these funds will be available on terms acceptable to the Company, or will be sufficient to enable the Company to fully complete its development activities or sustain operations. If the Company is unable to raise sufficient additional funds, it will have to develop and implement a plan to further extend payables, reduce overhead, or scale back its current business plan until sufficient additional capital is raised to support further operations. There can be no assurance that such a plan will be successful.

NOTE 4 – PROPERTY AND EQUIPMENT

Property and equipment stated at cost, less accumulated depreciation consisted of the following:

	December 31, 2023	December 31, 2022
Vehicles	\$ 1,745,854	\$ 2,427,093
Land	250,000	250,000
Computer Equipment	3,518	3,518
Machinery and Equipment	191,566	191,566
Leasehold Improvements	13,473	13,473
Office Equipment	148,786	149,416
Furniture and Equipment	135,369	135,369
	2,488,566	3,170,435
Less: accumulated depreciation	(1,627,390)	(2,236,825)
Property and equipment, net	\$ 861,176	\$ 933,610

Depreciation expense for fixed assets was \$338,854 and \$311,053 for the years ended December 31, 2023 and 2022, respectively. During the year ended December 31, 2023, there was purchase of furniture of \$2,326, purchase of vehicles of \$159,585 and disposal of vehicles of \$840,825. Depreciation expense for December 31, 2022 is offset by the elimination of

Cornerstone Construction Team LLC assets and accumulated depreciation of \$158,620 and elimination of Approved Home Pros assets and accumulated depreciation of \$2,648. During the year ended December 31, 2022, there was a purchase of a Genie Scissorlift in the amount of \$8,453 and computer equipment of \$8,038 and there was an initial deposit of \$250,000 towards purchase of a land from Opal Investments, Inc. (total purchase price \$13,000,000), and disposal of \$106,931 is fixed assets.

NOTE 5 – OTHER ASSETS

Prepays and Other Current Assets

The balances as of December 31, 2023 and 2022 are \$1,064,494 and \$574,736, respectively. As of December 31, 2023, the balance was comprised primarily of interest receivable of \$996,334 and prepaid insurance of \$68,160. As of December 31, 2022, the balance included prepaid insurance of \$257,869 and interest receivable of \$316,867.

Other Assets

The balances as of December 31, 2023 and 2022 were \$292,372 and \$574,095, respectively, and included trademark, brand asset and website totaling \$47,829 and \$47,829, respectively, reserved shares of preferred stock class B valued \$200,000 and \$0 respectively, reserves with Worth Technologies of \$0 and \$23,142, respectively, bond deposit with San Diego court of \$0 for legal case with Pablo Diaz and \$500,000, respectively, and security deposits of \$44,543 and \$3,124, respectively.

NOTE 6 – NOTE RECEIVABLE

On October 5, 2021, the Company invested \$4,200,000 in Arbiter Capital LLC pursuant to a promissory note receivable that carries 3.5% interest payable in full (principal and accrued interest) on the maturity date on September 30, 2022. The accrued interest receivable of \$996,334 and \$316,867 as of December 31, 2023 and 2022, respectively, is included in prepaid and other current assets on the balance sheet. As of December 31, 2022, the note with accrued interest is still outstanding. The note is in default as of October 1, 2022, accruing 16% default interest, and a demand letter for payment has been issued. Repayment is expected to be forthcoming during the second quarter of 2024.

NOTE 7 – RELATED PARTY TRANSACTIONS

As of December 31, 2023 and 2022, amounts owed to related parties totaled \$297,035 and \$3,313,049, respectively. At December 31, 2023, the balance was comprised of \$200,000 for acquisition of 40% of Plemco and \$97,035 to current management for cash advances. As of December 31, 2022, the amounts owed to related parties consisted of \$1,600,000 owed to prior management for legal settlement, \$594,499 for the Balance Authority acquisition and \$1,118,550 to current management for demand cash advances. These amounts due are non-interest bearing.

During the year ended December 31, 2023, the Company reduced obligations to related parties by \$3,666,014 which includes \$400,000 paid for Plemco, \$594,498 included in sale of Balance Authority LLC and \$40,222 paid to management for cash advances and reclassified \$2,631,294 owed to prior management to notes payable from related party and increased obligations to for acquisition of 40% of Plemco by \$600,000 and \$50,000 to current management.

During the year ended December 31, 2022, the Company reduced obligations to related parties by \$8,197,364: reduced \$7,000,000 obligation to prior management to \$1,600,000 by issuing 35,000,000 shares valued \$2,341,500, paid \$115,491 in cash and recorded gain on settlement of \$497,991 and commitment to issue additional 40,000,000 shares of common stock valued at December 31, 2022 \$2,676,000, reduced funds owed for acquisitions by \$3,031,075 and increased obligations to current management by \$568,997.

During the year ended December 30, 2023, the Company issued 203,350,000 shares of common stock to officers for \$879,925 in compensation, issued 25,000,000 options and cancelled 57,500,000 options.

During the year ended December 31, 2022, the Company issued 3,604,603 shares of common stock to directors and officers for compensation valued at \$1,131,352 and 20,000,000 shares to officers for acquisitions valued at \$6,302,000.

NOTE 8 – RESTATEMENT OF PREVIOUSLY ISSUED FINANCIAL STATEMENTS

Following the departure of certain prior members of management, the Company performed an evaluation of its accounting for revenues and business acquisitions. New management

concluded its evaluation and determined that the identified errors require the restatement of its consolidated financial statements and filing of amended annual disclosure report for the year ended December 31, 2022. Specifically, management determined that it had overvalued a recently acquired entity and that the associated goodwill had been overstated. Concurrent with this transaction and various other recent business acquisitions, the Company had devised a vertically-integrated revenue recognition policy that over time has proven to not align with the provisions of ASC 606, *Revenue from Contracts with Customers*, as closely as had originally been anticipated, resulting in inflated revenue and associated work-in-progress components.

To more appropriately reflect the value of the acquired business and recognition of revenue in accordance with ASC 606, the following adjustments have been retroactively applied to the December 31, 2022 balances reported in the accompanying consolidated financial statements:

Account	As Originally Stated	Adjustment	As Restated
Consolidated Balance Sheets		December 31, 2022	
Work in progress receivable	\$ 71,880,852	\$ (71,880,852)	\$ -
Total current assets	82,895,358	(71,880,852)	11,014,506
Goodwill	59,746,900	(27,043,423)	32,703,477
Total assets	146,922,635	(98,924,275)	47,998,360
Stock payable	\$ 2,676,000	\$ (2,676,000)	\$ -
Retained earnings (accumulated deficit)	\$ 2,872,925	\$ (98,924,275)	\$ (91,051,350)
Total stockholder's deficit	\$ 90,889,229	\$ (98,924,275)	\$ (8,035,046)
Total liabilities and stockholder's deficit	\$ 146,922,635	\$ (98,924,275)	\$ 47,988,360
Consolidated Statements of Operations		Year Ended December 31, 2022	
Revenue	\$ 158,066,485	\$ (102,571,097)	\$ 55,495,388
Cost of sales	(109,846,816)	43,164,316	(66,682,500)
Gross profit	48,219,669	(59,406,781)	(11,187,112)
Net income (loss) from operations	5,066,832	(59,406,781)	(54,339,949)
Goodwill impairment	\$ (300,900)	\$ (27,043,422)	\$ (27,344,322)
Net income	\$ 2,834,237	\$ (85,438,275)	\$ (82,604,038)
Net income attributable to the Company	\$ 3,647,679	\$ (85,438,275)	\$ (81,790,596)
Basic income (loss) per common share	\$ 0.01	\$ (0.16)	\$ (0.15)
Diluted income (loss) per common share	\$ 0.00	\$ (0.11)	\$ (0.11)

NOTE 9 – DEBENTURE PAYABLE

In January 2020, the Company received \$2,400,000 for the issuance of a senior secured redeemable debenture. The debenture bears interest at 16% and matures 24 months after issuance. As of December 31, 2023 and 2022, no principal has been repaid, and accrued interest totals \$1,089,955 and \$726,637, respectively. The Company has not been able to make any

payments on this debenture as the investor’s bank account has been closed and there is no contact information available. As such there has been no provision for default terms upon the January 2022 maturity.

NOTE 10 – CONVERTIBLE NOTES PAYABLE

Convertible notes as of December 31, 2023:

Noteholder	Issuance Date	Maturity Date	Conversion Price	Interest Rate	Outstanding Principal Balance
RB Capital Partners, Inc.	2/26/2021	2/26/2022	3.00	5 %	\$ 3,192,500
Jefferson Street Capital LLC	10/5/2021	10/5/2022	\$ 1.80	10 %	\$ 1,263,500
Jefferson Street Capital LLC	3/1/2022	12/1/2022	\$ 6.00	14 %	\$ 500,000
RB Capital Partners, Inc.	4/22/2022	4/22/2023	\$ 3.00	5 %	\$ 225,000
AJB Capital Investments LLC	11/14/2022	5/14/2023	\$ *	12 %	\$ 500,000
RB Capital Partners, Inc.	2/16/2023	2/16/2025	\$ 4.50	8 %	\$ 1,000,000
1800 Diagonal Lending LLC	3/13/2023	3/13/2024	\$ **	10 %	\$ 56,400
Fast Capital LLC	3/21/2023	3/21/2024	\$ ***	24 %	\$ 50,000
Root Venture LLC	3/21/2023	3/21/2024	***	24 %	35,000
1800 Diagonal Lending LLC	3/23/2023	3/23/2024	\$ ****	12 %	\$ 32,426
Mammoth Corporation	4/10/2023	1/10/2024	*****	0 %	110,000
RB Capital Partners, Inc.	5/1/2023	5/1/2025	\$ 4.50	8 %	\$ 500,000
Granite Global Value Investments LLC	5/16/2023	5/16/2024	2.70	0 %	127,500
Jason Newby	10/2/2023	4/2/2025	*****	12 %	1,758,472
Future Home Power (sale reps)	10/7/2023	4/7/2025	0.00472	12 %	2,219,820
Pablo Diaz Curiel	10/16/2023	10/16/2024	0.004	4.43 %	3,400,000
TOTAL					\$ 14,970,618
UNAMORTIZED DEBT DISCOUNT					-
NET CONVERTIBLE NOTES					\$ 14,970,618

*Conversion price will be equal to the lowest trading price during the previous 20 trading day period either ending on the date of the conversion or the issue price.
**Conversion price will be equal to 35% discount to the lowest trading price during the previous 10 trading day period either ending on the date of the conversion or the issue price
***Conversion price will be equal to 35% discount to the lowest trading price during the previous 20 trading day period either ending on the date of the conversion or the issue price
****Conversion price will be equal to 25% discount to the lowest trading price during the previous 10 trading day period either ending on the date of the conversion or the issue price
***** Conversion price will be equal to 20% discount to the market price on the conversion date

Convertible notes as of December 31, 2022:

Noteholder	Issuance Date	Maturity Date	Conversion Price	Interest Rate	Outstanding Principal Balance
RB Capital Partners, Inc.	2/26/2021	2/26/2022	\$ 3.00	5 %	\$ 4,500,000

Jefferson Street Capital	10/5/2021	10/5/2022	\$ 1.80	10 %	\$ 1,500,000
Jefferson Street Capital	11/18/2021	1/5/2022	\$ 1.80	5 %	\$ 500,000
Mammoth Corporation	1/19/2022	4/19/2022	\$ 0.50	0 %	\$ 300,000
Jefferson Street Capital	3/1/2022	12/1/2022	\$ 6.00	14 %	\$ 500,000
RB Capital Partners, Inc.	4/22/2022	4/22/2023	\$ 3.00	5 %	\$ 800,000
AJB Capital Investments LLC	9/9/2022	3/9/2023	*	12 %	\$ 600,000
AJB Capital Investments LLC	11/14/2022	5/14/2023	*	12 %	500,000
TOTAL					\$ 9,200,000
UNAMORTIZED DEBT DISCOUNT					(110,000)
NET CONVERTIBLE NOTES					\$ 9,090,000

*conversion price will be equal to the lowest trading price during the previous 20 trading day period either ending on the date of the conversion or the issue price.

During the year ended December 31, 2023, the Company received \$2,104,010 in convertible debt, repaid \$261,305. Granite Global Value Investments LLC convertible note in the amount of \$127,500 was reinstated on 5/16/2023.

During the year ended December 31, 2022, \$2,680,924 in principal and interest was converted to 71,876,078 shares of common stock. On June 23, 2022, the Company entered into Buyout Agreement with Granite Global Value Investments LTD, where the Company agreed to pay \$14,000,000 for all outstanding convertible notes between the parties (the “New Note”) upon the Company receiving funding from third parties or investors or until they have the funds available to pay the New Note. The aggregate principal of the convertible notes was \$12,668,535, plus accrued interest of \$62,532, for a total of \$12,731,067 (collectively the “Old Note”). The terms and cash flows of the New Note are significantly different than the terms and cash flows of the Old Note, as the New Note is non-interest bearing, and has no maturity date or conversion feature. As such, note modification has been accounted for as an extinguishment of the Old Note and issuance of the “New note,” and the difference between the Old Note and New Note of \$1,268,933 has been recorded as loss on modification of debt.

Currently most of the above convertible notes are in default. During the year ended December 31, 2023, the Company issued 96,200,797 shares to AJB Capital Investments LLC for loan modification valued \$773,482.

During the year ended December 30, 2022, the Company received proceeds of \$3,000,000.

NOTE 11 – DERIVATIVE LIABILITIES

The Company analyzed the conversion option for derivative accounting consideration under ASC 815, “*Derivatives and Hedging*,” and determined that the variable conversion option within one of the Company’s convertible notes should be classified as a liability since the conversion option becomes effective at issuance resulting in there being no explicit limit to the number of shares to be delivered upon settlement of the above conversion options. During the year ended December 31, 2023, the Company received 7 convertible notes of \$2,594,010 with derivative liabilities. The new derivative liabilities were calculated using the Black-Scholes option-pricing model.

The Company determined our derivative liabilities to be a Level 3 fair value measurement and used the Black-Scholes pricing model to calculate the fair value. The Black-Scholes model requires six basic data inputs: the exercise or strike price, expected term, the risk-free interest rate, the current stock price, the estimated volatility of the stock price in the future, and the dividend rate. Changes to these inputs could produce a significantly higher or lower fair value measurement.

The following table summarizes the derivative liabilities included in the balance sheet at December 31, 2023 and 2022:

Fair Value Measurements Using Significant Observable Inputs (Level 3)	
Balance – December 31, 2021	\$ 10,049
Gain on change in fair value of the derivative liability	(10,049)
Addition of new derivative liabilities	15,699
Balance – December 31, 2022	\$ 15,699

Gain on change in fair value of the derivative liabilities	4,733,208
Balance – December 30, 2023	<u>\$ 4,748,907</u>

The table below shows the Black-Scholes option-pricing model inputs used by the Company to value the derivative liability at each measurement date:

	Year ended December 31, 2023	Year ended December 31, 2022
Expected term	0.01 – 1.25 years	0.37-0.44 years
Expected average volatility	149 %	162 %
Expected dividend yield	-	-
Risk-free interest rate	4.79	4.73

NOTE 12 – NOTES PAYABLE

As of December 31, 2023, the Company owed notes payable totaling \$8,097,556 as follows:

- \$75,000 note payable to Pablo Diaz Curiel with 3 payments left of \$25,000 each with 0% interest.
- \$7,308 in loans from On-Deck with 52 weekly payments of \$2,436 with 44% interest rate.
- \$347,378 vehicle financings from prior years with total monthly payment of \$18,665, 2-3% interest, 2024 maturity dates.
- \$1,439,509 in PPP loans. All PPP loans were received in May 2021 payable within 2 years and bearing interest rate of 1% annually.
- \$3,000,000 line of credit from RB Capital Partners, Inc. with 12% annual interest.
- \$1,600,000 note payable to Brain Milholland with 0% interest rate and payable when the Company receives substantial funding.
- \$1,016,872 payable to David Massey.
- \$237,000 advance from Agile Capital Funding LLC with daily payments of \$5,996 and 25% interest rate.
- \$374,489 advance from Cedar Advance with weekly payments of \$48,000.

The current portion of the notes at December 31, 2023 was \$5,425,363 and non-current portion was \$2,672,193.

During the year ended December 31, 2023, the Company received \$4,780,788 in proceeds from notes payable as follows: \$700,000 from Green Cash Funding, \$250,000 from Lion Business Funding, \$250,000 from Meged Funding Group, \$350,000 from Square Funding Cali LLC, \$230,000 from David Massey, \$70,788 from LOC and \$575,000 from AFA Capital Funding, \$550,000 from Agile Capital Funding LLC, \$805,000 from Cedar Advance and \$1,000,000 from RB Capital Partners, Inc. \$2,631,294 was added by reclassing related party notes to note payable, vehicle lease obligation increased by \$293,457 and \$150,000 was added as a result from legal settlement.

During the year ended December 31, 2023, the Company made repayments to On-Deck Capital of \$403,173, Agile Capital Funding of \$213,000, \$222,851 in LOC, \$145,112 in SBA loan, \$700,000 to Green Cash Funding, \$250,000 to Lion Business Funding, \$250,000 to Meged Funding Group, \$350,000 to Square Funding Cali LLC, \$575,000 to AFA Capital Funding, \$430,511 to Cedar Advance, \$75,000 to Pablo Diaz and \$99,402 to David Massey and \$393,927 was repaid toward vehicles loans. \$738,060 was forgiven in PPP loans. \$14,000,000 was forgiven by Granite Global Value Investments Ltd., \$275,000 to Large Investment Group, \$477,615 to TVT 2.0 LLC and \$432,000 to Agile Capital were repaid through 3a10 process. Shares were issued to Stephanie Cooper to repay \$150,000 note and \$145,019 to David Massey was offset by accrued expenses.

On April 14, 2023, the Company entered into Amendment to the Amended and Restated Buy Out Agreement with Granite Global Value Investments, Ltd. The Company and Granite agreed that Granite shall convert \$30,000 of their note at the price of \$0.001 per share into 30,000,000 unrestricted shares of common stock. Once these shares were issued to Granite all principal and interest were cancelled except for \$127,500 in principal to remain and be reclassified as convertible note . The Company recorded a gain on this transaction valued at \$13,842,500 as other income.

As of December 31, 2022, the Company owed notes payable totaling \$20,567,687 as follows:

- \$477,615 loan from TVT2.0 LLC with a 36-week term and weekly payments of \$60,278 with 40% interest rate.
- \$145,112 SBA loan with 3.75% interest rate and payable by May 16, 2050 and \$152,061 line of credit with 5% interest.
- \$410,480 in loans from On-Deck with 52 weekly payments of \$11,413 with 44% interest rate.
- \$347,849 vehicle financings from prior years with total monthly payment of \$17,628, 2-3% interest, 2024 maturity dates.
- \$2,177,570 in PPP loans. All PPP loans were received in May 2021 payable within 2 years and bearing interest rate of 1% annually.
- \$2,000,000 line of credit from RB Capital Partners, Inc. with 8% quarterly interest.
- \$275,000 promissory note with Large Investment Group, Inc. with 10% interest and payable by August 10, 2022.
- \$150,000 loan from Stephanie Hooper with 0% interest rate and payable within 12 months. 150,000 shares of common stock were subsequently issued in August 2022 as a commitment fee valued at \$35,265 recorded as interest expense
- \$14,000,000 note with Granite Global Value Investments LTD payable upon the Company receiving funding (see Note 12).
- \$432,000 loan from Agile Capital Funding with weekly payments of \$36,000 and 15% interest rate.

The current portion of the notes at December 31, 2022 was \$18,390,187 and non-current portion was \$2,177,500.

NOTE 13 – LEASES

As of December 31, 2023 and 2022, the Company reported Right-of-Use (“ROU”) assets under operating leases for six office premises, and corresponding lease liabilities. Operating lease ROU assets and corresponding liability at December 31, 2023 and December 31, 2022 were \$449,790 and \$2,772,672, respectively. The Company has two leases remaining as of December 31, 2023. The lease components are as follows:

	As of December 31, 2023	As of December 31, 2022
Operating lease ROU assets	\$ 449,790	\$ 2,772,672
Current portion of operating lease liabilities	152,123	488,723
Noncurrent portion of operating lease liabilities	297,667	2,283,949
Total operating lease liabilities	\$ 449,790	\$ 2,772,672

Information associated with the measurement of our remaining operating lease obligations as of December 31, 2023 is as follows:

Weighted-average remaining lease term	3.79 years
Weighted-average discount rate	3.63 %

The Company has the following lease obligations for the years ended December 31:

2024	\$ 152,123
2025	181,663
2026	183,300
Thereafter	-
Total lease payments	517,086
Less: imputed interest	(67,296)
Present value of lease liabilities	\$ 449,790

NOTE 14 – COMMON STOCK

At December 31, 2023, the Company was authorized to issue 4,000,000,000 shares of common stock par value \$0.00001. Effective November 1, 2023, the Company increased its authorized shares from 3,000,000,000 to 4,000,000,000. Following is a detail of Common Stock transactions during the years ended December 31, 2023 and 2022, respectively:

Year ended December 31, 2023

January 4, 2023 – 2,090,259 shares were issued to Continuation Capital Inc. at the price of \$0.042 per share for debt valued \$87,791.

January 6, 2023 – 10,000,000 shares issued to Pablo Diaz for conversion of 1,000,000 shares of preferred stock Class B.

January 6, 2023 – 2,200,000 shares were issued to Continuation Capital Inc. at the price of \$0.042 per share for debt valued \$92,400.

January 10, 2023 – 5,400,000 shares were issued to Continuation Capital Inc. at the price of \$0.042 per share for debt valued \$226,800.

January 17, 2023 – 15,000,000 shares were issued to Brain Milholland at the price of \$0.669 per share for debt valued \$1,003,500.

January 19, 2023 – 5,728,000 shares were issued to Continuation Capital Inc. at the price of \$0.042 per share for debt valued \$240,576.

January 20, 2023 – 2,143,000 shares were issued to Continuation Capital Inc. at the price of \$0.042 per share for debt valued \$90,006.

February 2, 2023 – 36,515,094 shares were issued to Granite Global Value at the price of \$0.01369 for cash of \$500,000.

February 10, 2023 – 4,333,334 shares were issued to Heather Griffin for legal settlement at the price of \$0.077 valued \$333,667.

February 10, 2023 – 2,166,666 shares were issued to Josiah Carroll for legal settlement at the price of \$0.077 valued \$166,833.

February 14, 2023 – 38,000,000 shares of common stock issue to RB Capital Partners, Inc. at the price of \$0.001 per share for conversion of interest of \$380,000.

March 13, 2023 – 1,800,000 shares of common stock issued to Brian McLain for service at the price of \$0.038 valued \$69,840.

March 16, 2023 – 6,500,000 shares of common stock issue to employee for compensation at the price of \$0.0315 valued \$204,750.

March 16, 2023 – 5,000,000 shares were issued to Continuation Capital Inc. at the price of \$0.0161 per share for debt valued \$80,500.

March 17, 2023 – 34,852,499 shares were issued to Continuation Capital Inc. at the price of \$0.0161 per share for debt valued \$561,125.

March 30, 2023 – 7,000,000 shares of common stock issued to AJB Capital Investments LLC at the price of \$0.0499 for loan modification valued \$349,300.

April 6, 2023 – 35,000,000 shares of common stock issued to David Massey for compensation at the price of \$0.1332 valued \$4,662,000 and 35,000,000 options of the same value were cancelled.

April 13, 2023 – 5,555,556 shares of common stock issued to Daniel Smiley for cash of \$50,000 at the price of \$0.009 per share.

April 13, 2023 – 5,000,000 shares of common stock issued to employee for compensation at the price of \$0.014 per share valued \$70,000.

April 18, 2023 – 25,000,000 shares of common stock issued to Brian Milholland for debt at the price of \$0.0669 per share valued \$1,672,500.

April 25, 2023 – 30,000,000 shares of common stock issued to Granite Global Value Investment for debt conversion at the price of \$0.001 valued \$30,000.

May 1, 2023 – 40,000,000 shares were issued to RB Capital Partners, Inc. for debt at the price of \$0.01 valued \$400,000.

May 4, 2023 – 5,000,000 shares of common stock issue to AJB Capital Investments LLC at the price of \$0.036 per share for loan modification valued \$180,000.

May 12, 2023 – (37,000,000) shares of common stock retired in exchange for issuance of 3,7000,000 of preferred shares class B to David Massey.

May 23, 2023 – (29,091,014) shares of common stock cancelled by David Massey.

June 6, 2023 – 10,355,029 shares of common stock issued to Continuation Capital Inc. at the price of \$0.01014 per share for debt valued \$90,000 and services valued \$15,000.

June 7, 2023 – 5,000,000 shares of common stock issued to Brian McLain at the price of \$0.0155 per share for services valued \$77,500.

June 9, 2023 – 1,000,000 shares of common stock issued to Thomas Beener at the price of \$0.0138 for services valued \$13,800.

June 14, 2023 – 14,000,000 shares of common stock issued to Continuation Capital Inc. at the price of \$0.00865 for debt valued \$121,030.

June 23, 2023 – 12,000,000 shares of common stock issued to Continuation Capital Inc. at the price of \$0.00865 for debt valued \$103,740.

June 28, 2023 – 12,172,355 shares of common stock issued to Continuation Capital Inc. at the price of \$0.00865 for debt valued \$105,230.

July 13, 2023 – 1,800,000 shares of common stock issued to Blythe Global Advisors LLC at the price of \$0.01494 for services valued \$26,884.

July 19, 2023 – 18,099,547 shares of common stock issued to Continuation Capital Inc. at the price of \$0.00884 for debt valued \$160,000.

July 20, 2023 – 100,000,000 shares of common stock issued to RB Capital Partners, Inc. at the price of \$0.01 for debt valued \$1,000,000.

July 31, 2023 – 10,000,000 shares of common stock issued to Continuation Capital Inc. at the price of \$0.00735 for debt valued \$73,450.

August 3, 2023 – 15,266,805 shares of common stock issued to Continuation Capital Inc. at the price of \$0.00722 for debt valued \$110,150.

August 9, 2023 – 11,000,000 shares of common stock issued to Continuation Capital Inc. at the price of \$0.00429 for debt valued \$47,190.

August 17, 2023 – 118,083,134 shares of common stock issued to Granite Global Value Investments Ltd. at the price of \$0.00408 for debt valued \$481,779.

August 17, 2023 – 11,000,000 shares of common stock issued to Continuation Capital Inc. at the price of \$0.00397 for debt valued \$43,615.

August 22, 2023 – 15,000,000 shares of common stock issued to Continuation Capital Inc. at the price of \$0.00338 for debt valued \$50,700.

August 28, 2023 – 15,408,284 shares of common stock issued to Continuation Capital Inc. at the price of \$0.00338 for debt valued \$52,080.

August 30, 2023 – 33,482,143 shares of common stock issued to Stephanie Hooper at the price of \$0.00448 for debt valued \$150,000.

August 31, 2023 – 16,000,000 shares of common stock issued to Continuation Capital Inc. at the price of \$0.00338 for debt valued \$54,080.

September 7, 2023 – 17,440,269 shares of common stock issued to Continuation Capital Inc. at the price of \$0.00338 for debt valued \$58,948.

September 7, 2023 – 17,973,372 shares of common stock issued to Jefferson Street Capital LLC at the price of \$0.00338 for debt valued \$60,750.

September 22, 2023 – 27,400,000 shares of common stock issued to employees at the price of \$0.0055 for compensation valued \$150,700.

September 29, 2023 – 100,000,000 shares of common stock issued to RB Capital Partners, Inc. at the price of \$0.003 for debt valued \$300,000.

October 5, 2023 – 150,000,000 shares of common stock issued to Jason Newby for legal settlement at the price of \$0.00767 per share valued \$1,150,000.

October 9, 2023 – 21,202,290 shares of common stock issued to Jason Newby at the price of \$0.00333 for debt valued \$70,561.

October 16, 2023 – 22,252,747 shares of common stock issued to Jefferson Street Capital LLC at the price of \$0.00273 for debt valued \$60,750.

October 16, 2023 – 150,000,000 shares of common stock issued to Pablo Diaz Curiel for legal settlement at the price of \$0.0046 per share valued \$690,000.

October 30, 2023 – 25,000,000 shares of common stock issued to Continuation Capital Inc. at the price of \$0.00182 for debt valued \$45,500.

November 6, 2023 – 43,025,948 shares of common stock issued to Jason Newby at the price of \$0.00269 for debt valued \$115,654.

November 8, 2023 – 200,000,000 shares of common stock issued to employees at the price of \$0.003 for compensation valued \$600,000.

November 13, 2023 - 35,000,000 shares of common stock issued to Continuation Capital Inc. at the price of \$0.00143 for debt valued \$50,050.

November 13, 2023 - 55,357,142 shares of common stock issued to Jefferson Street Capital LLC at the price of \$0.00182 for debt valued \$100,750.

November 14, 2023 - 84,200,797 shares of common stock issue to AJB Capital Investments LLC at the price of \$0.0029 per share for loan modification valued \$244,182.

November 15, 2023 - 170,000,000 shares of common stock issued to RB Capital Partners, Inc. at the price of \$0.0015 for debt valued \$255,000.

November 21, 2023 – 101,725,579 shares of common stock issued to Jason Newby at the price of \$0.00176 for debt valued \$179,037.

November 21, 2023 - 35,000,000 shares of common stock issued to Continuation Capital Inc. at the price of \$0.0011 for debt valued \$27,625.

November 21, 2023 - 14,088,983 shares of common stock issued to Ricci Ricardo at the price of \$0.00472 for debt valued \$66,500.

November 28, 2023 - 33,015,384 shares of common stock issued to Continuation Capital Inc. at the price of \$0.00081 for debt valued \$26,825.

December 4, 2023 - 2,002,119 shares of common stock issued to Trey Fell at the price of \$0.00472 for debt valued \$9,450.

December 5, 2023 - 45,000,000 shares of common stock issued to Continuation Capital Inc. at the price of \$0.00065 for debt valued \$29,250.

December 11, 2023 - 100,000,000 shares of common stock issued to Continuation Capital Inc. at the price of \$0.00039 for debt valued \$39,000.

December 11, 2023 – 20,000,000 shares of common stock cancelled for Brad Rinehart as compensation at the price of \$0.003 valued \$60,000.

December 15, 2023 -96,000,000 shares of common stock issued to Continuation Capital Inc. at the price of \$0.00039 for debt valued \$37,440.

December 21, 2023 - 200,000,000 shares of common stock issued to RB Capital Partners, Inc. at the price of \$0.0001 for debt valued \$20,000.

December 27, 2023 -100,000,000 shares of common stock issued to Continuation Capital Inc. at the price of \$0.00039 for debt valued \$39,000.

December 28, 2023- 44,230,769 shares of common stock issued to Jefferson Street Capital LLC at the price of \$0.00039 for debt valued \$17,250.

Year ended December 31, 2022

January 26, 2022 – 150,000 shares were issued to Mammoth Corporation for services at the price of \$0.494 for a value of \$74,025.

February 25, 2022 – 27,075,035 shares were issued at \$0.001 per share to Granite Global Value Investments LTD in partial satisfaction of outstanding convertible notes totaling \$27,075.

February 28, 2022 – 500,000 shares were issued to International Monetary for consulting services at the price of \$ 0.3558 for a value of \$177,900.

April 25, 2022 – 2,804,603 shares were issued as share compensation to various employees and directors at the price of \$0.375 for a total value of \$1,051,277.

April 25, 2022 – 500,000 shares were issued to International Monetary for consulting services at the price of \$0 0.3468 for a value of \$173,444.

April 27, 2022 – 7,559,285 shares were issued to RB Capital Partners, Inc. at \$0.14 in partial satisfaction of outstanding convertible notes totaling \$1,058,300, and 9,000,000 shares were issued to Future Home Power employees for acquisition at \$0.3151 per share valued \$2,835,900.

May 27, 2022 – 20,000,000 shares were issued to Jason Newby at \$0.3151 as an additional consideration for the acquisition of an existing subsidiary valued \$6,302,000.

June 22, 2022 – 1,300,000 shares were issued as share compensation to various employees (1,000,000 shares at the price of \$0.7495 per share for a value of \$749,500 and 300,000 shares at the price of \$0.23 per share for a value of \$69,000).

June 22, 2022 – 1,000,000 shares were issued to RB Capital Partners, Inc. for services at the price of \$0.1631 per share for a value of \$163,100.

June 23, 2022 – 6,339,242 shares were issued to Future Home Power employees at \$0.33 as an additional consideration for the acquisition of an existing subsidiary valued \$2,091,950.

August 2, 2022 – 200,000 shares were issued to Mammoth Corporation for services at the price of \$0.4935 for a value of \$98,700.

August 2, 2022 – 600,000 shares were issued to Marlen LeBrun for cash at the price of \$0.0134 for a value of \$80,500.

August 2, 2022 – 2,715,000 shares were issued to Kiersten Massey for cash at the price of \$0.189 for a value of \$514,040.

August 2, 2022 – 150,000 shares were issued to Stephanie Hooper for compensation at the price of \$0.235 for a value of \$35,265.

August 5, 2022 – 361,936 shares were issued to James DiPrima for compensation at the price of \$0.20 for a value of \$72,387.

August 8, 2022 – 1,200,000 shares were issued to employees for compensation at the price of \$0.21 for a value of \$252,000.

August 18, 2022 – 25,074,285 shares were issued to RB Capital Partners, Inc. for debt at the price of \$0.07 for a value of \$1,755,200.

August 23, 2022 – 14,990,000 shares were issued to Brian Milholland for conversion of 1,499,000 shares of preferred stock class B into common shares.

August 29, 2022 – (45,000,000) shares were returned and cancelled previously issued to Hunter Ballew for acquisition of Cornerstone Construction Team at the price of \$0.81 for a value of \$36,450,000.

August 29, 2022 – 8,000,000 shares were issued to employees of Cornerstone Construction Team for compensation at the price of \$0.2185 for a value of \$1,748,000.

September 1, 2022 – 200,000 shares were issued to directors for compensation at the price of \$0.31 for a value of \$62,000.

September 7, 2022 – 3,400,000 shares were issued to Future Home Power for acquisition at the price of \$0.23 for a value of \$782,000.

September 14, 2022 – 1,200,000 shares were issued to AJB Capital Investments LLC for compensation at the price of \$0.295 for a value of \$354,000.

October 5, 2022 – 37,000,000 shares of common stock issued to David Massey for conversion of 3,700,000 shares of Series B Preferred Stock.

October 18, 2022 – 1,925,134 shares of common stock issued to SRAX, Inc. at the price of \$0.187 for a total of \$360,000 for services.

October 18, 2022 – 630,000 shares of common stock to various employees as compensation for a price of \$0.287 per share valued at \$180,810.

October 26, 2022 – 2,581,297 shares of common stock issued to Continuation Capital Inc. for debt at a price of \$0.1044 per share valued at \$269,588.

October 26, 2022 – 136,054 shares of common stock issued to Continuation Capital Inc. for services at a price of \$0.11025 per share valued at \$15,000.

On October 26, 2022 – 552,792 shares of common stock issued to North Equities USA Ltd for consulting services at the price of \$0.18 per share valued at \$100,000.

October 26, 2022 – 1,111,112 shares of common stock issued to Michael Martyn for cash at the price of \$0.09 per share valued at \$100,000.

November 2, 2022 – 35,000,000 shares of common stock issued for conversion of 3,500,000 shares of preferred stock Series B valued at \$2,341,500 for settlement of debt at the price of \$0.0669 per share.

November 15, 2022 – 2,800,000 shares of common stock issued for services to AJB Capital Investments LLC at the price of \$0.17 per share valued at \$476,000.

November 17, 2022 – 1,344,327 shares of common stock issued to Continuation Capital Inc. for debt at the price of \$0.11 per share valued at \$150,000.

November 18, 2022 – 28,928,572 shares of common stock issued to RB Capital Partners, Inc. for debt at the price of \$0.07 per share valued at \$2,025,000.

November 22, 2022 – 1,000,000 shares of common stock issued to Continuation Capital Inc. for services at the price of \$0.0994 per share valued at \$99,400.

December 5, 2022 – 1,122,768 shares of common stock issued to Continuation Capital Inc. at the price of \$0.0819 per share for debt valued \$91,955.

December 8, 2022 - 1,116,072 shares of common stock issued to Continuation Capital Inc. at the price of \$0.0819 per share for debt valued \$91,406.

December 14, 2022 – 112,500 shares of common stock issued to an employee for compensation valued \$13,208.

December 16, 2022 - 3,115,877 shares of common stock issued to Continuation Capital Inc. at the price of \$0.0697 per share for debt valued \$217,239.

December 22, 2022 – 7,000,000 shares of common stock issued to Pablo Diaz for acquisition of additional 40% of USA Solar Network valued \$2,652,300 at the price of \$0.379.

December 22, 2022 – 34,000,000 shares of common stock issued for compensation of \$3,162,000 at the price of \$0.093.

December 23, 2022 – 10,000 shares of common stock issued to Brian Milholland for conversion of 1,000 shares of Series B Preferred Stock.

December 27, 2022 - 2,757,860 shares of common stock issued to Continuation Capital Inc. at the price of \$0.0476 per share for debt valued \$131,274.

December 30, 2022 – 10,000,000 shares of common stock issued to T3 Investing (Trent Crane) for conversion of 1,000,000 shares of Series B Preferred Stock.

December 30, 2022 – 8,000,000 shares of common stock issued to T3 Investing (Trent Crane) for exchange of 1 share of Series C Preferred Stock.

Warrants and options.

During the year ended December 31, 2023, the Company didn't issue any warrants and issued 25,000,000 options at the exercise price of \$0.0138. 57,500,000 options were cancelled.

During the year ended December 31, 2022, the Company issued an immediately vested warrant for 500,000 shares of common stock in connection with some financing, at the exercise price of \$0.50 per share and 1,000,000 at the exercise price of \$0.25 per share. The warrant expense of \$312,700 was recorded on the Company's statement of operations as an interest expense.

During the year ended December 31, 2022, the Company issued an immediately vested stock option award for 183,500,000 shares of common stock, of which 115,500,000 shares were granted for the year of 2022, at the average exercise price of \$0.138 per share. The option expense of \$15,255,200 was recorded on Company's statement of operations as salaries and wages. The remaining balance of options was cancelled as option holders terminated their employment with the Company.

The following summarizes the Company's warrant:

Date	Number of shares	Weighted average exercise price
Outstanding - 12/31/2022	1,500,000	0.33
Exercised	-	\$ 0.33
Outstanding – 12/31/2023	1,500,000	0.33

The following summarizes the Company's options:

	Number of shares	Weighted average exercise price
Outstanding - 12/31/2022	115,500,000	0.138
Cancelled	(57,500,000)	0.1332
Issued	25,000,000	0.098
Outstanding – 12/31/2023	83,000,000	0.112

The Company used the Black-Scholes pricing model to calculate the fair value of warrants on the grant date. The Black-Scholes model requires basic data inputs: the exercise or strike price, time to expiration, the current stock price, and the estimated volatility of the stock price in the future. Changes to these inputs could produce a significantly higher or lower fair value measurement. The fair values of the warrants and options are estimated using the Black Scholes valuation model as follows:

Warrants

	Year ended December 31, 2023
Expected term	4 years
Expected average volatility	139 %
Expected dividend yield	-
Risk-free interest rate	4.79

Stock options

	Year ended December 31, 2023
Expected term	10 years
Expected average volatility	121 %
Expected dividend yield	-
Risk-free interest rate	4.79

NOTE 15 – PREFERRED STOCK

The Company is authorized to issue up to 100,000,000 shares of preferred stock, 5,000,000 shares of which have been designated as Series A Preferred Stock, par value \$0.00001 (the “Series A Preferred Stock”), 30,000,000 shares of which have been designated as Series B Convertible Preferred Stock, par value \$0.00001 (the “Series B Preferred Stock”), 1 share of which has been designated as Series C Convertible Preferred Stock, par value \$0.00001 (the “Series C Preferred Stock”), and 40 shares of which have been designated as Series D Convertible Preferred Stock, par value \$0.00001 (the “Series D Preferred Stock”). As of December 31, 2023 and December 31, 2022, there were 3,000,000 and 2,500,000 shares of Series A Preferred Stock issued and outstanding, respectively. As of December 31, 2023 and December 31, 2022, there are 23,700,000 and 1,000,000 shares of Series B Preferred Stock issued and outstanding, respectively. As of December 31, 2023 and December 31, 2022, there are 0 shares of Series C Preferred Stock, and 0 shares of Series D Preferred Stock issued and outstanding.

Shares of Series A Preferred Stock:

- ☐ Each share of Series A Preferred Stock has voting rights equal to 10,000 shares of common stock.
- ☐ No conversion is permitted.
- ☐ Holders are entitled, in the event of any voluntary liquidation or dissolution, to receive payment or distribution of preferential amount before any payments or distributions are received by any class of common stock.
- ☐ Holders are not entitled to receive dividends.

Shares of Series B Preferred Stock:

- ☐ If the Board of Directors declares a dividend payable, these shares are entitled to receive cumulative dividends.
- ☐ In the event of liquidation, holders are entitled to receive a distributive share of the Company's assets and funds.
- ☐ One share of Series B preferred stock is convertible into 10 shares of common stock.

Shares of Series C Preferred Stock:

- ☐ Holders are entitled to receive dividends in the amount of 49% of the net annual profit of Enerev LLC paid annually 60 days closing year end. There are no Series C Preferred Stock issued and outstanding, so no dividends have been declared or paid.
- ☐ In case of liquidation of Enerev, LLC, the holders of shares of Series C Preferred Stock are entitled to receive their share of 49% of the net proceeds.
- ☐ Holders have no voting or conversion rights.

Shares of Series D Preferred Stock:

- ☐ Holders are entitled to receive dividends in the amount of 40% of the net annual profit of Kinetic Investments, Inc. dba Future Home Power paid annually 60 days closing year end. No dividends have been declared or paid due to a pending lawsuit with Jason Newby (Note 19).
- ☐ In case of liquidation of Kinetic Investments, Inc. dba Future Home Power, the holders of shares Series D are entitled to receive their share of 40% of the net proceeds.
- ☐ Holders have no voting or conversion rights.

Following is a detail of Preferred Stock transactions during the years ended December 31, 2023 and 2022:

Year ended December 31, 2023

2,500,000 shares of Series A Preferred Stock cancelled and returned to treasury.

3,000,000 shares of Series A Preferred Stock issued to current management.

1,000,000 shares of Series B Preferred Stock converted into 10,000,000 shares of common stock.

3,700,000 shares of Series B Preferred Stock issued in exchange for 37,000,000 shares of common stock.

20,000,000 shares of Series B Preferred Stock issued as a reserve to secure existing LOC.

40 shares of Series D Preferred Stock cancelled and returned to treasury.

Year ended December 31, 2022

1,499,000 shares of Series B Preferred Stock were converted into 14,990,000 shares of common stock.

800,000 shares of Series B Preferred Stock were retired and cancelled.

37,000,000 shares of common stock issued to David Massey for conversion of 3,700,000 shares of Series B Preferred Stock.

3,500,000 shares of Series B Preferred Stock issued to Brian Milholland at the price of \$0.0669 per share for consideration valued at \$2,341,500.

3,500,000 shares of Series B Preferred Stock were converted into 35,000,000 shares of common stock.

10,000 shares of common stock issued to Brian Milholland for conversion of 1,000 shares of Series B Preferred Stock.

10,000,000 shares of common stock issued to T3 Investing (Trent Crane) for conversion of 1,000,000 shares of Series B Preferred Stock.

8,000,000 shares of common stock issued to T3 Investing (Trent Crane) for exchange of 1 share of Series C Preferred Stock.

NOTE 16 – NON-CONTROLLING INTEREST

	December 31, 2023		December 31, 2022	
Net loss Subsidiary	\$	(1,767)		(2,033,603)
Net loss attributable to the non-controlling interest		591		1,220,161
Net loss affecting the Company		(1,176)		(813,442)
Accumulated losses		(2,930,441)		(2,094,090)
Accumulated losses attributable to the non-controlling interest		2,055,336		1,220,161
Accumulated losses affecting the Company		(875,105)		(873,929)
Net equity non-controlling interest	\$	(875,105)		(873,929)

NOTE 17 – ACQUISITIONS

During the year ended December 31, 2023, the Company acquired the remaining 40% of Pacific Lighting Management, Inc. During the year ended December 31, 2022, the Company did not acquire any companies.

During the year ended December 31, 2023, the Company sold the interest of Balance Authority LLC.

During the year ended December 31, 2022, the Company returned the interest of Cornerstone Construction Team LLC and Approved Home Pros LLC back to the previous owners and rescinded acquisition agreements.

NOTE 18 – COMMITMENTS AND CONTINGENCIES

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. Legal fees for such matters are expensed as incurred and we accrue adverse outcomes as they become probable and estimable.

Below is the summary of current legal proceedings:

Pending Litigation

American Builders and Contractors Supply Co. (ABC) v. SIRC, et al. – ABC Supply filed a summons against SIRC on October 16, 2023, in the amount of \$643,269.07 for funds owed for materials used

for solar and roofing projects. The case was filed in Superior Court of the State of California, County of San Diego. The Company agreed to the owed amount and is negotiating a payment plan to repay the owed funds. On January 2, 2024, SIRC filed a counterclaim against ABC alleging fraud based on ABC's representative and David M. Massey's collusion in inflating costs and/or helping Massey use SIRC funds for Massey's personal expenditures. As our fraud claim requests punitive damages, we anticipate recovering more against ABC than they are claiming against us. Moreover, one of the owners of the properties involved, Lot 18 Otay Mesa Road, Inc., has indicated an intent to file a cross-complaint against SIRC, based on the assertion that SIRC's failure to pay ABC has resulted in a lien on Lot 18, which is preventing SIRC from performing work thereon and causing Lot 18 owner damages. SIRC intends to defend and is looking into a cross-complaint against Lot 18, as far as Lot 18 is now aware, due to communications among counsel, that the basis for ABC's lien is fraudulent, and thus Lot 18 should be pursuing action against ABC rather than SIRC.

SIRC v. ContractorCoachPro, LLC, et al. – SIRC initiated this arbitration proceeding with the American Arbitration Association in late 2021. SIRC brought action for money damages against ContractorCoachPro and American Contractor, LLC for, among other things, their breach of a joint venture agreement and misappropriation of trade secrets. On May 6, 2022, SIRC filed a petition in the United States District Court of Nevada to compel arbitration under the principal parties’ agreement. SIRC’s petition to compel arbitration was granted on November 21, 2022. SIRC is owed about \$20,000 and has been offered \$12,000 to settle.

1536 Blue Jay Way, LLC v. Craig R. Williams Construction, Inc., et al. – This is a pending lawsuit in the Superior Court of California, County of Los Angeles (Case No. 20STCV12854. The plaintiff-initiated suit on April 1, 2020 alleging various construction defect claims concerning a residential development in Los Angeles County. Secure Roofing & Solar (“SRS”) was subsequently named as a defendant under a mistaken belief that SRS performed services to the jobsite, which it did not. SRS is contesting the claims and filed a cross-complaint for indemnity.

Kenneth Martinez v. SIRC, et al. - This is a pending lawsuit in the Superior Court of California, County of San Diego. Kenneth Martinez was an hourly employee for Milholland Electric, Inc. His employment was terminated due to questions regarding hours worked versus hours claimed worked on job sites, and for possible discrepancies in materials used on job sites versus materials needed on job sites. Mr. Martinez has filed a lawsuit claiming he was not paid for hours worked. At this point it is undetermined what, if any, the potential exposure for SIRC is.

Nick Walpert v. SIRC, et al. – This is a pending lawsuit in the Superior Court of California, County of San Diego. Nick Walpert was employed as a Director of Human Resources for SIRC in early 2022 for approximately 30 days. His employment contract specifically states he was an At-Will employee. Mr. Walpert was terminated and has filed a wrongful termination lawsuit alleging he was fired for having Covid and refusing to return to work in the office. At this point, it is undetermined what, if any, the potential exposure for SIRC is.

Alan Adler v. SIRC, McKay Roofing Co. Inc., et al., Case No. 37-2023-00028239-CU-PO-CTL, Superior Court California County of San Diego. Adler filed suit against SIRC on July 5, 2023. It is unclear at this time what SIRC's exposure to liability is.

Crawford Electric Supply Co., Inc. v. SIRC, No 1215394, Harris County, Texas Civil Court at Law No. 3. On November 1, 2023, Crawford filed a lawsuit against SIRC for breach of a promissory note, seeking \$37,685.38. The case remains in litigation. It does not appear that any action has been taken in the case since December 11, 2023.

SIRC v. Massey, et al., Case No. 3:23-cv-02323-MMA-AHG, U.S. District Court for the Southern District of California. SIRC initiated the lawsuit against David M. Massey and Laura Mettias on December 20, 2023, for fraud, securities violations, and other tortious conduct in connection with Massey (the prior CEO)'s gross fraud, theft of funds from SIRC, and general mismanagement. Massey has been served but has missed his response deadline. Mettias has filed a motion to dismiss, which SIRC has opposed. SIRC is seeking \$1.1 billion in damages. No further update at this time.

Recently Settled Litigation

Pablo Diaz v. SIRC – This was filed in the Arizona District Court (case 2:23-cv-01182-SRB). On May 24, 2023, Pablo Diaz filed Notice of no request from Defendant for a probable validity hearing. This case was settled on October 16, 2023. The Company issued Pablo Diaz convertible promissory note for \$3,400,000, issued 150,000,000 shares of common stock and \$150,000 in cash.

Jason Newby v. SIRC, et. al. - This is a pending lawsuit in the United States District Court for the Southern District of California (Case No. 3:23-cv-00142-LL-MSB). Jason Newby initiated suit on January 25, 2023 asserting fraud, constructive discharge, breach of contract, and defamation in relation to an Agreement and Plan of Merger dated June 7, 2021. The case is at its initial stages and Defendants are vigorously contesting the claims and intend to file Counterclaims against Jason Newby. The case was settled on October 4, 2023. The Company issued Jason Newby convertible promissory note for \$2,100,000 and 150,000,000 shares of common stock.

NOTE 19 – INCOME TAXES

Income from operations before provision for income taxes and associated tax provision are summarized in the following table:

	Years ended December 31,	
	2023	2022
Net Income (loss)	\$ (27,396,132)	\$ (82,604,038)

Current				
Federal	\$	-	\$	-
State		-		-
Total Current	\$	-	\$	-
Deferred				
Federal	\$	(4,163,487)	\$	(12,553,627)
State		(991,308)		(2,988,964)
Total Deferred		(5,154,795)		(15,542,591)
Less Increase in Allowance		5,154,795		15,542,591
Net Deferred	\$	-	\$	-
Total Income Tax Provision	\$	-	\$	-

At December 31, 2023 and 2022, the Company has available net operating loss carry-forwards for federal and state income tax purposes of approximately \$0 and \$0, respectively. The income tax provision of \$0 for the year ended December 31, 2022 has been reflected in the consolidated statements of operations and included with accounts payable and accrued liabilities in the consolidated balance sheet at December 31, 2022. Due to the uncertainty as to the Company's ability to generate sufficient taxable income in the future and utilize the net operating loss carry-forwards before they expire, the Company has recorded a valuation allowance to fully offset the net operating loss carry-forwards, as well as the total net deferred tax assets.

Internal Revenue Code Section 382 ("Section 382") imposes limitations on the availability of a company's net operating losses and other corporate tax attributes as certain significant ownership changes occur. As a result of the historical equity instrument issuances by the Company, a Section 382 ownership change may have occurred and a study will be required to determine the date of the ownership change, if any. The amount of the Company's net operating losses and other tax attributes incurred prior to any ownership change may be limited based on the Company's value. A full valuation allowance has been established for the Company's deferred tax assets, including net operating losses and any other corporate tax attributes.

The Company files income tax returns in the U.S. federal jurisdiction, as well as the state of California. The tax years 2018-2021 generally remain open to examination by the U.S. federal and state taxing authorities.

NOTE 20 – SUBSEQUENT EVENTS

In accordance with ASC 855-10 management has performed an evaluation of subsequent events through March 31, 2024, the date that the financial statements were available to be issued, and did not, other than what is disclosed in the below, identify any further subsequent events requiring disclosure:

The Company issued total of 2,545,489,705 shares of common stock as follows:

1,028,765,786 shares of common stock for debt of \$1,710,381.

1,511,442,805 shares of common stock for compensation valued at \$7,085,400.

5,261,753 shares of common stock for services valued at \$15,000.

On January 22, 2024, FINRA announced reverse stock split for the Company in the ratio 150 for 1.

On March 18, 2023, the Company increased its authorized common shares from 3,000,000,000 to 15,000,000,000 shares.

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 or Annual Report.

The certifications shall follow the format below:

I, Brad Rinehart, CEO certify that:

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

April 17, 2023

/s/ Brad Rinehart

Name: Brad Rinehart

Title: Principal Executive Officer

Principal Financial Officer:

I, Wanda Witoslawski, certify that:

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

April 17, 2024

/s/ Wanda Witoslawski

Name: Wanda Witoslawski

Title: Principal Financial Officer

