

## **Solar Integrated Roofing Corp.**

2831 St. Rose Pkwy # 200

Henderson, NV 89052

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702-762-1813

[www.sirc.com](http://www.sirc.com)

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## **QUARTERLY REPORT**

**For the Period Ending: March 31, 2024**

### **Outstanding Shares**

The number of shares outstanding of our Common Stock was:

2,567,228,789 as of March 31, 2024

21,738,923 as of December 31, 2023

### **Shell Status**

Indicate by check mark whether the company is a shell company (as defined in Rule 405 of the Securities Act of 1933 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 <sup>5</sup> of the company has occurred over this reporting period:

Yes: ☐

No: ☒

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<sup>1</sup> "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](mailto: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:

15,000,000,000 as of date: 03/31/2024

Total shares outstanding:

2,567,228,789 as of date: 03/31/2024

Total number of shareholders of record: 294 as of date: 03/31/2024

**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: 03/31/2024  
Total shares outstanding: 5,000,000 as of date: 03/31/2024  
Total number of shareholders of record: 3 as of date: 03/31/2024

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: 03/31/2024  
Total shares outstanding: 23,700,000 as of date: 03/31/2024  
Total number of shareholders of record: 2 as of date: 03/31/2024

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: 03/31/2024  
Total shares outstanding: 0 as of date: 03/31/2024  
Total number of shareholders of record: 0 as of date: 03/31/2024

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: 03/31/2024  
Total shares outstanding: 0 as of date: 03/31/2024  
Total number of shareholders of record: 0 as of date: 03/31/2024

**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 67 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 0.067 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: 3,023,324  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>1,000</u>	<u>Common Shares</u>	<u>74.1</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>180,500</u>	<u>Common Shares</u>	<u>.15</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>3,333</u>	<u>Common Shares</u>	<u>53.37</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>667</u>	<u>Common Shares</u>	<u>57.15</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>1,667</u>	<u>Common Shares</u>	<u>66,705</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>333</u>	<u>Common Shares</u>	<u>67.95</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>2,000</u>	<u>Common Shares</u>	<u>52.485</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>2,667</u>	<u>Common Shares</u>	<u>87.81</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>200</u>	<u>Common Shares</u>	<u>62.775</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>11,164</u>	<u>Common Shares</u>	<u>47.265</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>3,333</u>	<u>Common Shares</u>	<u>52.095</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>60,000</u>	<u>Common Shares</u>	<u>47.265</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>50,395</u>	<u>Common Shares</u>	<u>21</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>133,333</u>	<u>Common Shares</u>	<u>47.265</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>6,667</u>	<u>Common Shares</u>	<u>112,425</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>6,667</u>	<u>Common Shares</u>	<u>24,465</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>2,000</u>	<u>Common Shares</u>	<u>34.50</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>42,261</u>	<u>Common Shares</u>	<u>49.50</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>1,333</u>	<u>Common Shares</u>	<u>74.025</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>18,100</u>	<u>Common Shares</u>	<u>28.395</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>4,000</u>	<u>Common Shares</u>	<u>20.13</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>1,000</u>	<u>Common Shares</u>	<u>35.265</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>2,413</u>	<u>Common Shares</u>	<u>29.985</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>4,000</u>	<u>Common Shares</u>	<u>31.50</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>4,000</u>	<u>Common Shares</u>	<u>31.50</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>167,162</u>	<u>Common Shares</u>	<u>10.50</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>99,933</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>(300,000)</u>	<u>Common Shares</u>	<u>121.5</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>53,333</u>	<u>Common Shares</u>	<u>32.775</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>333</u>	<u>Common Shares</u>	<u>46.5</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>1,000</u>	<u>Common Shares</u>	<u>46.50</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>22,667</u>	<u>Common Shares</u>	<u>34.50</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>8,000</u>	<u>Common Shares</u>	<u>44.25</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>246,667</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>12,834</u>	<u>Common Shares</u>	<u>28.05</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>2,333</u>	<u>Common Shares</u>	<u>43.05</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>1,867</u>	<u>Common Shares</u>	<u>43.05</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>18,116</u>	<u>Common Shares</u>	<u>27</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>3,685</u>	<u>Common Shares</u>	<u>27</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>7,407</u>	<u>Common Shares</u>	<u>13..50</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>233,333</u>	<u>Common Shares</u>	<u>10.035</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>18,667</u>	<u>Common Shares</u>	<u>25.50</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>8,962</u>	<u>Common Shares</u>	<u>16.50</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>192,857</u>	<u>Common Shares</u>	<u>10.50</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>6,667</u>	<u>Common Shares</u>	<u>14.91</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>7,485</u>	<u>Common Shares</u>	<u>12.285</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>7,440</u>	<u>Common Shares</u>	<u>12.285</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>750</u>	<u>Common Shares</u>	<u>17.61</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>20,772</u>	<u>Common Shares</u>	<u>10.455</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>46,667</u>	<u>Common Shares</u>	<u>56.85</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>226,667</u>	<u>Common Shares</u>	<u>13.95</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>67</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>18,385</u>	<u>Common Shares</u>	<u>7.14</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>66,667</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>53,333</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>13,935</u>	<u>Common Shares</u>	<u>6.30</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>66,667</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>14,667</u>	<u>Common Shares</u>	<u>6.30</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>36,000</u>	<u>Common Shares</u>	<u>6.30</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>100,000</u>	<u>Common Shares</u>	<u>10.035</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>38,186</u>	<u>Common Shares</u>	<u>6.30</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>14,287</u>	<u>Common Shares</u>	<u>6.30</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>243,434</u>	<u>Common Shares</u>	<u>2.0535</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>28,889</u>	<u>Common Shares</u>	<u>11.55</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>14,444</u>	<u>Common Shares</u>	<u>11.55</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>253,333</u>	<u>Common Shares</u>	<u>1.50</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>12,000</u>	<u>Common Shares</u>	<u>5.82</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>43,333</u>	<u>Common Shares</u>	<u>4.725</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>33,333</u>	<u>Common Shares</u>	<u>2.415</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>232,350</u>	<u>Common Shares</u>	<u>2.415</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>46,667</u>	<u>Common Shares</u>	<u>7.485</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>233,333</u>	<u>Common Shares</u>	<u>2.85</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>37,037</u>	<u>Common Shares</u>	<u>1.35</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>33,333</u>	<u>Common Shares</u>	<u>2.10</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>166,667</u>	<u>Common Shares</u>	<u>10.035</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>200,000</u>	<u>Common Shares</u>	<u>.15</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>266,667</u>	<u>Common Shares</u>	<u>.15</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>33,333</u>	<u>Common Shares</u>	<u>5.40</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>(246,667)</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>(193,940)</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>9,862</u>	<u>Common Shares</u>	<u>1.521</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>59,172</u>	<u>Common Shares</u>	<u>2.415</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>33,333</u>	<u>Common Shares</u>	<u>2.325</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>6,667</u>	<u>Common Shares</u>	<u>2.07</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>93,333</u>	<u>Common Shares</u>	<u>1.2975</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>80,000</u>	<u>Common Shares</u>	<u>1.2975</u>	<u>YES</u>	<u>Continuation Capital Inc.</u> <u>*Paul Winkle</u>	<u>Debt</u>	<u>Unrestricted</u>	<u>3a10</u>
<u>6/28/2023</u>	<u>New Issue</u>	<u>81,149</u>	<u>Common Shares</u>	<u>1.2975</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>1,2000</u>	<u>Common Shares</u>	<u>2.241</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>120,664</u>	<u>Common Shares</u>	<u>1.326</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>666,667</u>	<u>Common Shares</u>	<u>1.50</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>66,667</u>	<u>Common Shares</u>	<u>1.1025</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>101,779</u>	<u>Common Shares</u>	<u>1.083</u>	<u>YES</u>	<u>Continuation Capital Inc.</u> <u>*Paul Winkle</u>	<u>Debt</u>	<u>Unrestricted</u>	<u>3a10</u>
<u>8/9/2023</u>	<u>New Issue</u>	<u>10,000,000</u>	<u>Preferred B Shares</u>	<u>0.10</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>73,333</u>	<u>Common Shares</u>	<u>0.612</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>787,221</u>	<u>Common Shares</u>	<u>0.612</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>73,333</u>	<u>Common Shares</u>	<u>0.5955</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>100,000</u>	<u>Common Shares</u>	<u>0.507</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>102,722</u>	<u>Common Shares</u>	<u>0.507</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>223,214</u>	<u>Common Shares</u>	<u>0.672</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>106,667</u>	<u>Common Shares</u>	<u>0.507</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>116,268</u>	<u>Common Shares</u>	<u>0.507</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>119,822</u>	<u>Common Shares</u>	<u>0.507</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>6,667</u>	<u>Common Shares</u>	<u>0.825</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>6,667</u>	<u>Common Shares</u>	<u>0.825</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>6,667</u>	<u>Common Shares</u>	<u>0.825</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>6,667</u>	<u>Common Shares</u>	<u>0.825</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>2,000</u>	<u>Common Shares</u>	<u>0.825</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>3,333</u>	<u>Common Shares</u>	<u>0.825</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>6,667</u>	<u>Common Shares</u>	<u>0.825</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>3,333</u>	<u>Common Shares</u>	<u>0.825</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>3,333</u>	<u>Common Shares</u>	<u>0.825</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>3,333</u>	<u>Common Shares</u>	<u>0.825</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>3,333</u>	<u>Common Shares</u>	<u>0.825</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>3,333</u>	<u>Common Shares</u>	<u>0.825</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>3,333</u>	<u>Common Shares</u>	<u>0.825</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>3,333</u>	<u>Common Shares</u>	<u>0.825</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>41,667</u>	<u>Common Shares</u>	<u>0.825</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>79,000</u>	<u>Common Shares</u>	<u>0.825</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>666,667</u>	<u>Common Shares</u>	<u>0.45</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>1,000,000</u>	<u>Common Shares</u>	<u>1.1505</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>141,349</u>	<u>Common Shares</u>	<u>0.4995</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>148,352</u>	<u>Common Shares</u>	<u>0.4095</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>1,000,000.00</u>	<u>Common Shares</u>	<u>0.69</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>166,667</u>	<u>Common Shares</u>	<u>0.273</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>286,840</u>	<u>Common Shares</u>	<u>0.4035</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>666,667</u>	<u>Common Shares</u>	<u>0.45</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>666,667</u>	<u>Common Shares</u>	<u>0.45</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>233,333</u>	<u>Common Shares</u>	<u>0.2145</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>369,048</u>	<u>Common Shares</u>	<u>0.273</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>561,339</u>	<u>Common Shares</u>	<u>0.435</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>1,133,333</u>	<u>Common Shares</u>	<u>0.225</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>678,171</u>	<u>Common Shares</u>	<u>0.264</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>166,667</u>	<u>Common Shares</u>	<u>0.1665</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>93,927</u>	<u>Common Shares</u>	<u>0.708</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>220,103</u>	<u>Common Shares</u>	<u>0.1215</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>13,347</u>	<u>Common Shares</u>	<u>0.708</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>300,000</u>	<u>Common Shares</u>	<u>0.0975</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>666,667</u>	<u>Common Shares</u>	<u>0.0585</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>(133,333)</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>640,000</u>	<u>Common Shares</u>	<u>0.0585</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>1,333,333</u>	<u>Common Shares</u>	<u>0.015</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>666,667</u>	<u>Common Shares</u>	<u>0.0585</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>294,872</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>
<u>1/4/2024</u>	<u>New Issue</u>	<u>133,333</u>	<u>Common Shares</u>	<u>0.45</u>	<u>NO</u>	<u>Brad Rinehart</u>	<u>Compensation</u>	<u>Restricted</u>	<u>144</u>
<u>1/4/2024</u>	<u>New Issue</u>	<u>1,000,000</u>	<u>Preferred A Shares</u>	<u>N/A</u>	<u>NO</u>	<u>Brad Rinehart</u>	<u>Compensation</u>	<u>N/A</u>	<u>N/A</u>
<u>1/4/2024</u>	<u>New Issue</u>	<u>1,000,000</u>	<u>Preferred A Shares</u>	<u>N/A</u>	<u>NO</u>	<u>Wanda Witoslawski</u>	<u>Compensation</u>	<u>N/A</u>	<u>N/A</u>
<u>1/8/2024</u>	<u>New Issue</u>	<u>666,667</u>	<u>Common Shares</u>	<u>0.0585</u>	<u>YES</u>	<u>Continuation Capital Inc.</u> <u>*Paul Winkle</u>	<u>Debt</u>	<u>Unrestricted</u>	<u>3a10</u>

<u>1/10/2024</u>	<u>New Issue</u>	<u>1,333,333</u>	<u>Common Shares</u>	<u>0.045</u>	<u>YES</u>	<u>RB Capital Partners, Inc.</u> <u>*Brett Rosen</u>	<u>Debt</u>	<u>Unrestricted</u>	<u>144</u>
<u>1/10/2024</u>	<u>New Issue</u>	<u>666,667</u>	<u>Common Shares</u>	<u>0.054</u>	<u>NO</u>	<u>Mammoth Corporation</u> <u>*Brad Hare</u>	<u>Debt</u>	<u>Restricted</u>	<u>144</u>
<u>1/16/2024</u>	<u>New Issue</u>	<u>641,206</u>	<u>Common Shares</u>	<u>0.096</u>	<u>YES</u>	<u>Jason Newby</u>	<u>Debt</u>	<u>Unrestricted</u>	<u>144</u>
<u>1/17/2024</u>	<u>New Issue</u>	<u>666,667</u>	<u>Common Shares</u>	<u>0.0585</u>	<u>YES</u>	<u>Continuation Capital Inc.</u> <u>*Paul Winkle</u>	<u>Debt</u>	<u>Unrestricted</u>	<u>3a10</u>
<u>1/18/2024</u>	<u>New Issue</u>	<u>56,667</u>	<u>Common Shares</u>	<u>0.08824</u>	<u>NO</u>	<u>Robert Zarbo</u>	<u>Services</u>	<u>Restricted</u>	<u>144</u>
<u>1/24/2024</u>	<u>New Issue</u>	<u>160</u>	<u>Common Shares</u>	<u>N/A</u>	<u>NO</u>	<u>Reverse stock split</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
<u>1/24/2024</u>	<u>New Issue</u>	<u>50,000,000</u>	<u>Common Shares</u>	<u>0.0002</u>	<u>NO</u>	<u>Brad Rinehart</u>	<u>Compensation</u>	<u>Restricted</u>	<u>144</u>
<u>1/24/2024</u>	<u>New Issue</u>	<u>50,000,000</u>	<u>Common Shares</u>	<u>0.0002</u>	<u>NO</u>	<u>Wanda Witoslawski</u>	<u>Compensation</u>	<u>Restricted</u>	<u>144</u>
<u>1/29/2024</u>	<u>New Issue</u>	<u>500,000</u>	<u>Common Shares</u>	<u>0.02262</u>	<u>YES</u>	<u>Continuation Capital Inc.</u> <u>*Paul Winkle</u>	<u>Debt</u>	<u>Unrestricted</u>	<u>3a10</u>
<u>1/29/2024</u>	<u>New Issue</u>	<u>10,440,000</u>	<u>Common Shares</u>	<u>0.0002</u>	<u>NO</u>	<u>Various employees</u>	<u>Compensation</u>	<u>Restricted</u>	<u>144</u>
<u>1/30/2024</u>	<u>New Issue</u>	<u>10,416,667</u>	<u>Common Shares</u>	<u>0.048</u>	<u>NO</u>	<u>Pablo Diaz</u>	<u>Debt</u>	<u>Unrestricted</u>	<u>144</u>
<u>1/30/2024</u>	<u>New Issue</u>	<u>430,875</u>	<u>Common Shares</u>	<u>0.02321</u>	<u>NO</u>	<u>Robert Yarhi</u>	<u>Services</u>	<u>Restricted</u>	<u>144</u>
<u>1/30/2024</u>	<u>New Issue</u>	<u>2,082,051</u>	<u>Common Shares</u>	<u>0.02437</u>	<u>YES</u>	<u>Jefferson Street Capital LLC</u> <u>*Brian Goldberg</u>	<u>Debt</u>	<u>Unrestricted</u>	<u>144</u>
<u>1/30/2024</u>	<u>New Issue</u>	<u>19,361</u>	<u>Common Shares</u>	<u>N/A</u>	<u>NO</u>	<u>CEDE adjustment</u> <u>Reverse stock split</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
<u>2/1/2024</u>	<u>New Issue</u>	<u>7,500,000</u>	<u>Common Shares</u>	<u>0.02</u>	<u>NO</u>	<u>Jason Newby</u>	<u>Debt</u>	<u>Unrestricted</u>	<u>144</u>
<u>2/1/2024</u>	<u>New Issue</u>	<u>242,079</u>	<u>Common Shares</u>	<u>0.03</u>	<u>NO</u>	<u>Peter Bennett</u>	<u>Debt</u>	<u>Unrestricted</u>	<u>144</u>
<u>2/5/2024</u>	<u>New Issue</u>	<u>500,000</u>	<u>Common Shares</u>	<u>0.02262</u>	<u>YES</u>	<u>Continuation Capital Inc.</u> <u>*Paul Winkle</u>	<u>Debt</u>	<u>Unrestricted</u>	<u>3a10</u>
<u>2/5/2024</u>	<u>New Issue</u>	<u>438,597</u>	<u>Common Shares</u>	<u>0.0228</u>	<u>NO</u>	<u>Philippe Gastone</u>	<u>Services</u>	<u>Restricted</u>	<u>144</u>
<u>2/8/2024</u>	<u>New Issue</u>	<u>7,800,000</u>	<u>Common Shares</u>	<u>0.01</u>	<u>YES</u>	<u>RB Capital Partners, Inc.</u> <u>*Brett Rosen</u>	<u>Debt</u>	<u>Unrestricted</u>	<u>144</u>
<u>2/15/2024</u>	<u>New Issue</u>	<u>659,631</u>	<u>Common Shares</u>	<u>0.00758</u>	<u>NO</u>	<u>Robert Zarbo</u>	<u>Services</u>	<u>Restricted</u>	<u>144</u>
<u>2/16/2024</u>	<u>Cancellation</u>	<u>(1,000,000)</u>	<u>Common Shares</u>	<u>0.02262</u>	<u>NO</u>	<u>Continuation Capital Inc.</u> <u>*Paul Winkle</u>	<u>Debt</u>	<u>Unrestricted</u>	<u>3a10</u>
<u>2/20/2024</u>	<u>New Issue</u>	<u>15,076,695</u>	<u>Common Shares</u>	<u>0.0048</u>	<u>YES</u>	<u>Jason Newby</u>	<u>Debt</u>	<u>Unrestricted</u>	<u>144</u>
<u>2/21/2024</u>	<u>New Issue</u>	<u>50,000,000</u>	<u>Common Shares</u>	<u>0.0002</u>	<u>NO</u>	<u>Brad Rinehart</u>	<u>Compensation</u>	<u>Restricted</u>	<u>144</u>
<u>2/21/2024</u>	<u>New Issue</u>	<u>50,000,000</u>	<u>Common Shares</u>	<u>0.0002</u>	<u>NO</u>	<u>Wanda Witoslawski</u>	<u>Compensation</u>	<u>Restricted</u>	<u>144</u>
<u>2/21/2024</u>	<u>New Issue</u>	<u>10,000,000</u>	<u>Common Shares</u>	<u>0.000247</u>	<u>YES</u>	<u>Continuation Capital Inc.</u> <u>*Paul Winkle</u>	<u>Debt</u>	<u>Unrestricted</u>	<u>3a10</u>
<u>2/21/2024</u>	<u>New Issue</u>	<u>5,000,000</u>	<u>Common Shares</u>	<u>0.00358</u>	<u>YES</u>	<u>Continuation Capital Inc.</u> <u>*Paul Winkle</u>	<u>Debt</u>	<u>Unrestricted</u>	<u>3a10</u>
<u>2/21/2024</u>	<u>New Issue</u>	<u>7,902,097</u>	<u>Common Shares</u>	<u>0.00358</u>	<u>YES</u>	<u>Jefferson Street Capital LLC</u> <u>*Brian Goldberg</u>	<u>Debt</u>	<u>Unrestricted</u>	<u>144</u>
<u>2/27/2024</u>	<u>New Issue</u>	<u>8,000,000</u>	<u>Common Shares</u>	<u>0.00133</u>	<u>YES</u>	<u>RB Capital Partners, Inc.</u> <u>*Brett Rosen</u>	<u>Debt</u>	<u>Unrestricted</u>	<u>144</u>



2024

Preferred A: 5,000,000  
 Preferred B: 23,700,000  
 Preferred C: 0  
 Preferred D: 0

\*Control Person

**Example:** A company with a fiscal year end of December 31<sup>st</sup>, 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	2,967,500	4,500,000	169,480	2/26/2022	Fixed price of \$3.00 per share	RB Capital Partners, Inc. *Brett Rosen	Loan
10/5/2021	1,167,250	1,500,000	361,903	10/5/2022	Fixed price of \$1.80 per share	Jefferson Street Capital *Brian Goldberg	Loan
11/8/2021	500,000	500,000	147,727	1/15/2022	Fixed price of \$1.80 per share	Jefferson Street Capital *Brian Goldberg	Loan
4/22/2022	225,000	800,000	66,568	4/22/2023	Fixed price of \$3.00 per share	RB Capital Partners, Inc. *Brett Rosen	Loan
11/14/2022	500,000	500,000	65,790	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	84,946	2/16/2025	Fixed price of \$3.00 per share	RB Capital Partners, Inc. *Brett Rosen	Loan
3/21/2023	35,000	35,000	7,652	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	10,932	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
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	0	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	34,765	5/1/2025	Fixed price of \$4.50 per share	RB Capital Partners, Inc. *Brett Rosen	Loan
10/2/2023	1,301,528	2,100,000	3,624	4/2/2025	Conversion price will be equal to \$0.002 per share or 20% discount to the market price on the date of the conversion.	Jason Newby	Commissions
10/7/2025	1,728,663	2,478,000	85,162	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	69,435	10/16/2024	Fixed price of \$0.004 per share	Pablo Diaz Curiel	Legal settlement
1/23/2024	145,100	700,000	0	1/23/2025	Conversion price will be equal to the lowest trading price during the previous 5 trading day period either ending on the date of the conversion	Pablo Diaz Curiel	Compensation
2/14/2024	220,915	220,915	0	12/30/2024	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

#### 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](http://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: 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

## 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 12

## 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	725,749,668 2,000,000	Common Preferred A	28% 40%	N/A
Mohammad Suri	COO	Santa Ana, CA	28,006,667	Common	1%	N/A
Wanda Witoslawski	CFO & Director	Henderson, NV	725,760,335 2,000,000	Common Preferred A	28% 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

Robert E. Yarhi	Beneficial Shareholder	Reno, NV	1,000,000	Preferred A	20%	N/A
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## 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 17 in the notes to the accompanying financial statements.**

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<sup>4</sup> 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](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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**SOLAR INTEGRATED ROOFING CORP.**
**Unaudited Consolidated Balance Sheets**

	<b>March 31, 2024</b>	<b>December 31, 2023</b>
<b>ASSETS</b>		
Cash	\$ 72,749	\$ 263,232
Accounts receivable, net	3,372,544	2,627,070
Work in progress receivable, net	4,985,045	4,985,45
Note receivable	4,200,000	4,600,000
Prepaid and other current assets	1,219,108	1,064,494
Inventory	368,683	368,683
<b>TOTAL CURRENT ASSETS</b>	<b>14,218,129</b>	<b>13,908,524</b>
<b>OTHER ASSETS</b>		
Operating lease right-of-use assets	407,672	449,790
Property and equipment, net	819,596	861,176
Goodwill	5,547,619	5,547,619
Other assets	31,954	292,372
<b>TOTAL ASSETS</b>	<b>21,024,970</b>	<b>21,059,481</b>
<b>LIABILITIES AND STOCKHOLDERS' EQUITY (DEFICIT)</b>		
<b>CURRENT LIABILITIES</b>		
Accounts payable and accrued liabilities	\$ 7,242,302	\$ 8,258,402
Accrued interest	2,438,769	2,076,489
Due to related parties	391,994	297,035
Operating lease liabilities, current portion	95,974	488,723
Notes payable	6,135,264	5,425,363
Debenture payable	2,400,000	2,400,000
Convertible note payable, net of unamortized discounts	13,956,834	14,970,618
Derivative liabilities	7,242,552	4,748,907
Stock payable	4,236,734	4,459,424
<b>Total Current Liabilities</b>	<b>44,140,423</b>	<b>42,788,957</b>
<b>OTHER LIABILITIES</b>		
Note payable, long-term	2,672,193	2,672,193
Operating lease liabilities, non-current portion	311,698	297,667
<b>TOTAL LIABILITIES</b>	<b>47,124,314</b>	<b>45,758,221</b>
<b>STOCKHOLDERS' EQUITY (DEFICIT)</b>		
Preferred stock, \$0.00001 par value: 100,000,000 shares authorized	-	-
Series A Preferred stock, \$0.00001 par value: 5,000,000 shares authorized, 5,000,000 shares issued and outstanding	50	30
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	237
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: 15,000,000,000 shares authorized, 2,567,228,789 and 21,738,923 shares issued and outstanding, respectively	25,672	217
Additional paid-in capital	101,511,330	99,622,187
Non-controlling interest	(875,105)	(875,105)
Accumulated deficit	(126,761,528)	(123,446,306)
<b>TOTAL STOCKHOLDERS' EQUITY (DEFICIT)</b>	<b>(26,099,344)</b>	<b>(24,698,740)</b>
<b>TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY (DEFICIT)</b>	<b>\$ 21,024,970</b>	<b>\$ 21,059,481</b>

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

**SOLAR INTEGRATED ROOFING CORP.**  
**Unaudited Consolidated Statements of Operations**

	<b>For the Three Months Ended</b>	
	<b>March 31,</b>	<b>March 31,</b>
	<b>2024</b>	<b>2023</b>
Revenue	\$ 2,661,223	\$ 21,094,138
Cost of Sales	(1,066,194)	(14,710,824)
Gross profit (loss)	1,595,029	6,383,314
Operating expenses		
Salaries and wages	822,753	1,745,631
Professional fees	169,605	1,561,950
Marketing and advertising	24,804	131,205
Depreciation	85,307	92,451
General and administrative	413,570	1,043,020
Total operating expenses	1,516,039	4,574,257
Income (loss) from operations	78,990	1,809,057
Other income (expense)		
Interest expense and finance fees	(583,166)	(998,620)
Interest income	169,867	168,000
Change in fair value of derivative liabilities	(2,493,645)	(407,883)
PPP loans forgiveness	-	318,998
Loss on debt modification	-	(349,300)
Amortization of debt discount	(3,878)	(110,000)
Net loss on settlement	(409,848)	(497,171)
Other income	(73,542)	48,068
Total other income (expense)	(3,394,212)	(1,827,908)
Loss before taxes	(3,315,222)	(18,851)
Provision for income taxes	-	-
<b>Net loss</b>	<b>(3,315,222)</b>	<b>(18,851)</b>
Net loss attributed to non-controlling interest	-	1,176
<b>Net loss attributed to the Company</b>	<b>\$ (3,315,222)</b>	<b>\$ (17,675)</b>
<b>Basic loss per common share</b>	<b>\$ (0.01)</b>	<b>\$ (0.00)</b>
<b>Weighted average number of common shares outstanding, basic</b>	<b>656,371,106</b>	<b>5,420,262</b>
<b>Diluted loss per common share</b>	<b>\$ (0.00)</b>	<b>\$ (0.00)</b>
<b>Weighted average number of common shares outstanding, diluted</b>	<b>167,977,256,362</b>	<b>6,873,621</b>

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

**SOLAR INTEGRATED ROOFING CORP.**  
**Unaudited Consolidated Statements of Cash Flows**

	<b>For the Three Months Ended</b>	
	<b><u>March 31, 2024</u></b>	<b><u>March 31, 2023</u></b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Net income	\$ (3,315,222)	(18,851)
Adjustments to reconcile net income to net cash used in operating activities:		
Stock-based compensation	397,087	274,590
Amortization of debt discount	3,878	110,000
Stock option cancellation	-	(865,800)
Loss on debt modification	-	349,300
Loss on legal settlement	409,848	497,171
Change in fair value of derivative liabilities	2,493,645	407,883
Depreciation	85,307	92,451
PPP loans forgiveness	-	(318,998)
Changes in operating assets and liabilities:		
Accounts and work in progress receivables	(745,476)	(3,192,824)
Prepaid expenses and other assets	(94,196)	286,611
Inventory	-	(29,272)
Accounts payable and accrued liabilities	(156,387)	(161,251)
Due to related parties	94,959	(188,218)
Net Cash Used in Operating Activities	(826,557)	(2,757,208)
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Net cash paid in acquisition of subsidiaries	-	(200,000)
Purchase of property and equipment	-	(106,740)
Net Cash Used in Investing Activities	-	(306,740)
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>		
Proceeds from notes payable	855,000	1,550,000
Repayments of notes payable	(695,100)	(777,080)
Proceeds from convertible notes payable	165,000	1,368,500
Repayments of convertible notes payable	(88,826)	-
Proceeds from notes receivable	400,000	-
Issuance of common stock for cash	-	500,00
Net Cash Provided by Financing Activities	636,074	2,641,420
Net change in cash and cash equivalents	(190,483)	(422,528)
Cash and cash equivalents, beginning of period	263,232	422,528
Cash and cash equivalents, end of period	\$ 72,749	\$ -
<b>Supplemental cash flow information</b>		
Cash paid for interest	\$ -	\$ -
Cash paid for taxes	\$ -	\$ -
<b>Non-cash investing and financing activities:</b>		
Common stock issued for conversion of debt and accrued liabilities	\$ 1,717,531	\$ 1,759,198
Assets acquired from financing	\$ -	\$ 381,088
Acquisition of subsidiary with note payable	-	400,000
Common stock issued for stock payable	-	1,003,500
Disposal of fixed assets	\$ -	\$ 879,779
Operating lease right-of-use assets	\$ 42,118	\$ 115,778

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 Three Months Ended March 31, 2024 and 2023

		Series A Preferred Stock		Series B Preferred Stock		Series C Preferred Stock		Series D Preferred Stock		Common Stock		Additional Paid in	Stock	Stock	Non	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	controllin g Interest	Deficit	Shareholders' Equity (Deficit)
Balance, December 31, 2022		2,500,000	25	1,000,000	10	-	-	40	-	4,820,413	48	86,214,150	-	2,676,000	(873,929)	(96,051,350)	(8,035,046)
	Common stock issued for services	-	-	-	-	-	-	-	-	12,000	0	69,840	-	-	-	-	69,840
	Common stock issued for conversion of debt and interest	-	-	-	-	-	-	-	-	736,092	7	2,762,691	-	(1,003,500)	-	-	1,759,197
	Common stock issued for cash	-	-	-	-	-	-	-	-	243,433	2	499,998	-	-	-	-	500,000
	Common stock issued for compensation	-	-	-	-	-	-	-	-	43,333	0.5	204,750	-	-	-	-	204,750
	Common issued for settlement	-	-	-	-	-	-	-	-	43,333	0.5	500,500	-	-	-	-	500,500
	Common stock issued for loss on loan modification	-	-	-	-	-	-	-	-	46,667	0.5	349,300	-	-	-	-	349,300
	Conversion of preferred stock Class B into common shares	-	-	(1,000,000)	(10)	-	-	-	-	66,667	1.5	9	-	-	-	-	-
	Stock option cancelled	-	-	-	-	-	-	-	-	-	-	(865,800)	-	-	-	-	(865,800)
	Non-controlling interest	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,176)	-	(1,176)
	Net profit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(17,675)	(17,675)
Balance, March 31, 2023		<u>2,500,000</u>	<u>25</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>40</u>	<u>-</u>	<u>6,011,938</u>	<u>60</u>	<u>89,735,438</u>	<u>-</u>	<u>1,672,500</u>	<u>(875,105)</u>	<u>(96,069,025)</u>	<u>(5,536,108)</u>
Balance, December 31, 2023		<u>3,000,000</u>	<u>30</u>	<u>23,700,000</u>	<u>237</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>21,738,923</u>	<u>217</u>	<u>99,622,187</u>	<u>-</u>	<u>-</u>	<u>(875,105)</u>	<u>(123,446,306)</u>	<u>(24,698,740)</u>
	Common stock issued for compensation	-	-	-	-	-	-	-	-	1,510,573.33	15,106	346,981	-	-	-	-	362,086
	Common stock issued for conversion of debt and interest	-	-	-	-	-	-	-	-	1,028,765.786	10,288	1,707,243	-	-	-	-	1,717,531
	Common stock issued for services	-	-	-	-	-	-	-	-	6,131,225	61	34,939	-	-	-	-	35,000
	Preferred stock Class A issued for compensation	2,000,000	20	-	-	-	-	-	-	-	-	(20)	-	-	-	-	-
	Reverse stock split adjustment	-	-	-	-	-	-	-	-	19,522	-	-	-	-	-	-	-
	Adjustment of issuance of preferred stock Class B issuance	-	-	-	-	-	-	-	-	-	-	(200,000)	-	-	-	-	773,482
	Net profit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(3,315,222)	(3,315,222)
Balance, March 31, 2024		<u>5,000,000</u>	<u>50</u>	<u>23,700,000</u>	<u>237</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,567,228.789</u>	<u>25,672</u>	<u>101,511,330</u>	<u>-</u>	<u>-</u>	<u>(875,105)</u>	<u>(126,761,528)</u>	<u>(26,099,344)</u>

**SOLAR INTEGRATED ROOFING CORP.**  
**NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS**  
**MARCH 31, 2024 AND 2023**

**NOTE 1 – BACKGROUND AND ORGANIZATION**

**Explanatory Note for Adjustments to Equity Section in Prior Years’ Financial Statements**

On January 23, 2024, the reverse stock split in the ratio 1 for 150 was effected. The above financial statements reflect adjustments made to the equity section due to reverse stock split.

**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 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”).

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, Pacific Lighting Mgt, Inc., Kinetic Investments Inc. dba Future Home Power, USA Solar Network LLC and Renovation Roofing, Inc., which are included in the financial statements of the Company as of their respective acquisition dates.

During the three months ended March 31, 2024 and 2023, the Company did not acquire any entities. On March 15, 2024, the Company returned the previously acquired 60% of SunUp Solar LLC back to the original owner for no consideration. 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 March 31, 2024, \$400,000 was paid and \$200,000 accrued. On 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 March 31, 2024, the balance on the note was paid in full.

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 March 31, 2024 and December 31, 2023, 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 \$72,749 as of March 31, 2024 and \$263,232 as of December 31, 2023.

Accounts Receivable

Management reviews accounts receivable periodically to determine if any receivables will potentially be uncollectible. The 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 \$164,874 as of March 31, 2024 and December 31, 2023, respectively, and no individual customer owed in excess of 10% of the trade accounts receivable balances of \$3,372,544 or \$2,627,070, 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 March 31, 2024, 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 12 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 \$24,804 and \$131,205 in marketing and advertising expenses during the three months ended March 31, 2024 and 2023, 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 March 31, 2024 and December 31, 2023, while the Company’s Level 3 derivative liabilities are detailed in Note 10.

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
  - ☐ Site Visit
  - ☐ Engineering Design
  - ☐ Permitting
  - ☐ Utility Interconnection, if applicable
  - ☐ Project Installation
  - ☐ 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 March 31, 2024, 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 three months ended March 31, 2024 and 2023, the Company derived its revenues from the following:

- residential solar sales and installation: approximately \$1 million and \$4.9 million, respectively
- commercial solar: approximately \$0 million and \$14.2 million, respectively
- roofing construction: approximately \$1.3 million and \$1.3 million, respectively

- EV charging stations: approximately \$0.4 million and \$0.1 million, respectively
- supplemental/shared services: approximately \$0 million and \$0.6 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 three months ended March 31, 2024 and 2023, no individual customers comprised above 10% of total revenue recognized.

#### Concentration of Revenue by Segment during the three months ended March 31, 2024 and 2023:

- residential solar sales and installation: approximately 37% and 24%, respectively
- commercial solar: approximately 0% and 67%, respectively
- roofing construction: approximately 48% and 6%, respectively
- EV charging stations: approximately 15% and 0%, respectively
- supplemental/shared services: approximately 0% and 3%, 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 March 31, 2024, approximately \$3.4 million from commercial projects is expected to be received within the next 3 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
<b>Three Months Ended</b>						
<b>March 31, 2024</b>						
Revenue	\$ 972,990	\$ -	\$ 1,283,377	\$ 404,856	-	\$ 2,661,223
Cost of sales	365,000	-	374,096	327,098	-	1,066,194
Gross margin	607,990	-	909,281	77,758	-	1,595,029
Operating Income (loss)	95,132	-	209,785	(225,927)	-	78,990
<b>Three Months Ended</b>						
<b>March 31, 2023</b>						
Revenue	\$ 4,925,344	\$ 14,206,739	\$ 1,261,906	\$ 58,030	\$ 642,119	\$ 21,094,138
Cost of sales	6,735,507	6,196,173	1,415,022	350,723	13,399	14,710,824
Gross margin	(1,810,163)	8,010,566	(153,116)	(292,693)	628,720	6,383,3141
Operating Income (loss)	(3,080,318)	6,831,810	(1,152,123)	(664,607)	( 125,705)	1,809,057

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 three months ended March 31, 2024 and 2023, the Company incurred cost of revenue of \$1,066,194 and \$14,710,824, 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 March 31, 2024 and December 31, 2023, the work in progress receivable was \$4,985,045 and \$4,985,045, 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 three months ended March 31, 2024 and 2023, the Company’s basic loss per share was \$0.01 and \$0.00, respectively, and diluted income (loss) per share was \$(0.00) and \$0.00, respectively.

For the three months ended March 31, 2024 and 2023, 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 167,977,256,362 and 1,453,359, respectively, are comprised of the following:

- convertible notes with interest– 154,205,844,195 and 550,025, respectively
- common shares to be issued – 13,769,385,500 and 166,667, respectively
- warrants and options – 446,667 and 736,667, respectively
- common shares issuable upon conversion of shares of Series B Preferred Stock – 1,580,000 and 0, respectively

	Three Months Ended March 31, 2024	Three Months Ended March 31, 2023
Numerator:		
Net loss	\$ (3,315,222)	\$ (18,851)
Loss on change in fair value of derivatives	2,493,645	407,883
Interest on convertible debt	185,306	96,716
Net income (loss) - diluted	\$ (636,271)	\$ 485,748
Denominator:		
Weighted average common shares outstanding	656,371,106	5,420,262
Effect of dilutive shares	167,977,256,362	1,453,359
Diluted	168,633,627,468	6,873,621
Net income (loss) per common share:		
Basic	\$ (0.01)	\$ (0.00)
Diluted	\$ (0.00)	\$ 0.00

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 three months ended March 31, 2024 and 2023, there was no goodwill impairment recorded.

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 three months ended March 31, 2024 and 2023, the Company issued didn’t issue any warrants and canceled option of 0 and 43,333 shares, respectively.

**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 March 31, 2024 and December 31, 2023, the Company had cash of \$72,749 and \$263,232, respectively and a negative working capital of \$29,922,290 and \$28,879,837, respectively. The Company has accumulated deficit of \$126,761,528 at March 31, 2024, and \$123,466,306 at December 31, 2023. The Company had a net loss attributable to the Company of \$3,315,222 and \$17,675 for the three months ended March 31, 2024 and 2023, respectively. However, net cash used in operating activities for the three months ended March 31, 2024 was \$826,557 and \$2,757,208 for the three months ended March 31, 2023. In addition, the Company continues to rely on financing activities, which generated positive cash flows of \$636,074 and \$2,641,420 during the three months ended March 31, 2024 and 2023, 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:

	March 31, 2024	December 31, 2023
Vehicles	\$ 1,789,581	\$ 1,745,854
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		148,786
Furniture and Equipment		135,369		135,369
		2,532,293		2,488,566
Less: accumulated depreciation		(1,712,697)		(1,627,390)
Property and equipment, net		\$ 819,596		\$ 861,176

Depreciation expense for fixed assets was \$85,307 and \$92,451 for the three months ended March 31, 2024 and 2023, respectively. During the three months ended March 31, 2024, there was an additional lease of the vehicle for \$43,727. During the three months ended March 31, 2023, there was purchase of furniture of \$106,740, lease of vehicles of \$381,088 and disposal of vehicles fully amortized of \$797,101.

#### **NOTE 5 – OTHER ASSETS**

##### Prepays and Other Current Assets

The balances as of March 31, 2024 and December 31, 2023 are \$1,219,108 and \$1,064,494, respectively. As of March 31, 2024, the balance included prepaid insurance of \$52,908 and interest receivable of \$1,166,200. As of December 31, 2023, the balance was comprised primarily of interest receivable of \$996,334 and prepaid insurance of \$68,160.

##### Other Assets

The balances as of March 31, 2024 and December 31, 2023 were \$31,954 and \$292,372, respectively, and included trademark, brand asset and website totaling \$31,954 and \$47,829, respectively, reserved shares of preferred stock class B valued \$0 and \$200,000 respectively, and security deposits of \$0 and \$44,543, 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 \$1,166,200 and \$996,334 as of March 31, 2024 and December 31, 2023, respectively, is included in prepaid and other current assets on the balance sheet. As of March 31, 2024, 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 third quarter of 2024.

#### **NOTE 7 – RELATED PARTY TRANSACTIONS**

As of March 31, 2024 and December 31, 2023, the amounts owed to related parties totaled \$391,994 and \$297,035, respectively. As of March 31, 2024, the amounts owed to related parties consisted of \$200,000 owed for acquisition and \$191,994 to current management for demand cash advances. These amounts due are non-interest bearing. 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.

During the three months ended March 31, 2024, the Company reduced obligations to related parties by \$50,000 paid to management for cash advances and increased obligations to current management by \$144,959.

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 three months ended March 31, 2023, the Company reduced obligations to related parties by \$211,782 which includes \$200,000 paid for Plemco and accrual for remaining acquisition cost of 40% of Plemco 400,000, \$23,000 paid for Balance Authority and \$165,218 paid to management for cash advances and increased obligations to.

During the three months ended March 31, 2024, the Company issued 1,375,133,333 shares of common stock to officers for compensation of \$335,000.

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.

NOTE 8 – 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 March 31, 2024 and December 31, 2023, no principal has been repaid, and accrued interest totals \$1,089,955 and \$1,089,955, 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 was no contact information available. On February 29, 2024, there was a lawsuit filed against the Company for defaulting on the debenture. See Note 17.

NOTE 9 – CONVERTIBLE NOTES PAYABLE

Convertible notes as of March 31, 2024:

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 %	\$ 2,967,500
Jefferson Street Capital LLC	10/5/2021	10/5/2022	\$ 1.80	10 %	\$ 1,167,250
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
Root Venture LLC	3/21/2023	3/21/2024	***	24 %	35,000
Fast Capital LLC	3/21/2023	3/21/2024	\$ ***	24 %	\$ 50,000
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 %	1,301,528
Future Home Power (sale reps)	10/7/2023	4/7/2025	0.00472	12 %	1,728,663
Pablo Diaz Curiel	10/16/2023	10/16/2024	0.004	4.43 %	3,400,000
Pablo Diaz Curiel	1/23/2024	1/23/2025	*****	0 %	154,100
1800 Diagonal Lending LLC	2/14/2024	12/30/2024	***	12 %	220,915
TOTAL					\$ 13,978,456
UNAMORTIZED DEBT DISCOUNT					(21,622)
NET CONVERTIBLE NOTES					\$ 13,956,834

\* 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  
\*\*\*\*\* Conversion price will be equal to the lowest trading price during the previous 5 trading day period either ending on the date of the conversion

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

During the three months ended March 31, 2024, the Company received proceeds of \$165,000 and repaid \$88,826 in cash.

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.

Currently some 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.

NOTE 10 – 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 three months ended March 31, 2024, the Company added 2 convertible notes with balances of \$375,015 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 March 31, 2024 and December 31, 2023:

Fair Value Measurements Using Significant Observable Inputs (Level 3)		
Balance – December 31, 2022	\$	15,699
Loss on change in fair value of the derivative liability		(407,883)
Addition of new derivative liabilities		815,766
Balance – March 31, 2023	\$	423,582
Addition of new derivative liabilities		3,917,442
Reduction of derivative liabilities		5,141,115
Loss on change in fair value of the derivative liabilities		(4,733,208)
Balance – December 30, 2023	\$	4,748,931
Addition of new derivative liabilities		4,987,266
Loss on change in fair value of the derivative liabilities		(2,493,645)
Balance – March 31, 2024		7,242,552

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

	Three Months ended March 31, 2024	Three Months ended March 31, 2023
Expected term	0.01 – 0.82 years	0.01-0.98 years
Expected average volatility	1077 %	92 %
Expected dividend yield	-	-
Risk-free interest rate	4.94	4.64

NOTE 11 – NOTES PAYABLE

As of March 31, 2024, the Company owed notes payable totaling \$8,807,457 as follows:

- \$1,600,000 note payable to Brain Milholland with 0% interest rate and payable when the Company receives substantial funding.
- \$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.
- \$4,598 in loans from On-Deck.
- \$341,479 vehicle financings from prior years with total monthly payment of \$17,628, 2-3% interest, 2024 maturity dates.
- \$175,000 advance from Jason Newby to be applied toward asset purchase of Milholland Electric, Inc. and McKay Roofing Company.
- \$3,000,000 line of credit from RB Capital Partners, Inc. with 12% annual interest rate.

- \$1,016,871 balance due to David Massey.
- \$150,000 promissory note to Agile Capital with nine monthly payments of \$16,667 due starting 4/1/2024.
- \$400,000 promissory note to Cedar Advance with twenty-four monthly payments of \$16,667 starting 8/1/2024.
- \$450,000 promissory note to Robert Yarhi with 15% interest rate and maturity date 8/7/2025.
- \$230,000 promissory note to Robert Yarhi with maturity date 5/8/2024.

The current portion of the notes at March 31, 2024 was \$6,135,264 and non-current portion was \$2,672,193.

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 three months ended March 31, 2024, the Company received \$855,000 in proceeds from notes payable as follows: \$680,000 from Robert Yarhi and \$175,000 from Jason Newby. \$550,000 was added as a result from legal settlement.

During the three months ended March 31, 2024, the Company made repayments to On-Deck Capital of \$3,654, to Pablo Diaz \$25,000, \$150,000 to Agile Capital, \$300,000 to Cedar Advance and \$4,957 was repaid toward vehicles loans. The debt was reduced by \$500,000 as a result from legal settlement.

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 the \$150,000 note and \$145,019 to David Massey was offset by accrued expenses.

## **NOTE 12 – LEASES**

As of March 31, 2024 and December 31, 2023, 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 March 31, 2024 and December 31, 2023 were \$449,790 and \$449,790, respectively. The Company has two leases remaining as of March 31, 2024. The lease components are as follows:

	As of March 31, 2024	As of December 31, 2023
Operating lease ROU assets	\$ 407,672	\$ 449,790
Current portion of operating lease liabilities	152,123	152,123
Noncurrent portion of operating lease liabilities	255,549	297,667
Total operating lease liabilities	\$ 407,672	\$ 449,790

Information associated with the measurement of our remaining operating lease obligations as of March 31, 2024 is as follows:

Weighted-average remaining lease term	3.55 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	(109,414)
Present value of lease liabilities	\$ 407,672

### NOTE 13 – COMMON STOCK

At March 31, 2024, the Company was authorized to issue 15,000,000,000 shares of common stock par value \$0.00001. Effective March 18, 2024, the Company increased its authorized shares from 4,000,000,000 to 15,000,000,000. Following is a detail of Common Stock transactions during the three months ended March 31, 2024 and 2023, respectively:

#### Three Months ended March 31, 2024

January 4, 2024 – 133,333 shares were issued to Brad Rinehart at the price of \$0.45 per share for compensation valued \$60,000.

January 8, 2024 – 666,667 shares were issued to Continuation Capital Inc. at the price of \$0.0585 per share for debt valued \$39,000.

January 10, 2024 – 1,333,333 shares were issued to RB Capital Partners, Inc. at the price of \$0.045 per share for debt of \$60,000.

January 10, 2024 – 666,667 shares were issued to Mammoth Corporation at the price of \$0.054 per share for debt valued \$36,000.

January 16, 2024 – 641,206 shares were issued to Jason Newby at the price of \$0.096 per share for debt valued \$61,556.

January 17, 2024 – 666,667 shares were issued to Continuation Capital Inc. at the price of \$0.0585 per share for debt valued \$39,000.

January 18, 2024 – 56,667 shares were issued to Robert Zarbo at the price of \$0.08824 per share for services valued \$5,000.

January 24, 2024 – 160 shares were issued to shareholders as a result of reverse stock split share round up.

January 24, 2024 – 100,000,000 shares were issued to officers at the price of \$0.0002 per share for compensation valued \$20,000.

January 29, 2024 – 500,000 shares were issued to Continuation Capital Inc. at the price of \$0.02262 per share for debt valued \$11,310.

January 29, 2024 – 10,440,000 shares were issued to employees at the price of \$0.0002 per share for services valued at \$2,088.

January 30, 2024 – 10,416,667 shares were issued to Pablo Diaz Curiel at the price of \$0.048 per share for debt valued \$500,000.

January 30, 2024 – 430,875 shares were issued to Robert Yarhi at the price of \$0.02321 per share for services valued \$10,000.

January 30, 2024 – 2,082,051 shares were issued to Jefferson Street Capital LLC at the price of \$0.02437 per share for debt valued \$50,750.

January 30, 2024 – 19,361 shares were issued to CEDE as a result of reverse stock split.

February 1, 2024 – 7,500,000 shares were issued to Jason Newby at the price of \$0.02 per share for debt valued \$150,000.

February 1, 2024 – 242,079 shares were issued to Peter Bennett for debt at the price of \$0.03 valued \$7,262.

February 5, 2024 – 500,000 shares were issued to Continuation Capital Inc. at the price of \$0.02262 per share for debt valued \$11,310.

February 5, 2024 – 438,597 shares were issued to Philippe Gastone at the price of \$0.0228 per share for services valued \$10,000.

February 8, 2024 – 7,800,000 shares were issued to RB Capital Partners, Inc. at the price of \$0.01 per share for debt of \$78,000.

February 15, 2024 – 659,631 shares were issued to Robert Zarbo at the price of \$0.00758 per share for services valued \$5,000.

February 16, 2024 – (1,000,000) shares were cancelled for Continuation Capital Inc. for debt at the price of \$0.02262 valued \$22,620.

February 20 2024 – 15,076,695 shares were issued to Jason Newby at the price of \$0.0048 per share for debt valued \$72,368.

February 21, 2024 – 100,000,000 shares were issued to officers at the price of \$0.0002 per share for compensation valued \$20,000.

February 21, 2024 – 5,000,000 shares were issued to Continuation Capital Inc. at the price of \$0.00358 per share for debt valued \$17,875.

February 21, 2024 – 7,902,097 shares were issued to Jefferson Street Capital LLC at the price of \$0.00358 per share for debt valued \$28,250.

February 27, 2024 – 10,000,000 shares were issued to Continuation Capital Inc. at the price of \$0.00247 per share for debt valued \$24,700.

February 27, 2024 – 8,000,000 shares were issued to RB Capital Partners, Inc. at the price of \$0.00133 per share for debt of \$10,600.

March 1, 2024 – 300,000,000 shares were issued to officers at the price of \$0.0002 per share for compensation valued \$60,000.

March 1, 2024 – 28,361,776 shares were issued to Jason Newby at the price of \$0.00192 per share for debt valued \$54,455.

March 1, 2024 – 14,500,000 shares were issued to Continuation Capital Inc. at the price of \$0.00137 per share for debt valued \$19,793.

March 4, 2024 – 8,000,000 shares were issued to RB Capital Partners, Inc. at the price of \$0.00105 per share for debt of \$8,400.

March 4, 2024 – 14,285,714 shares were issued to Jefferson Street Capital LLC at the price of \$0.00137 per share for debt valued \$19,500.

March 6, 2024 – 25,000,000 shares were issued to RB Capital Partners, Inc. at the price of \$0.0007 per share for debt of \$17,500.

March 7, 2024 – 64,411,868 shares were issued to Jason Newby at the price of \$0.00096 per share for debt valued \$61,835.

March 7, 2024 – 32,000,000 shares were issued to Continuation Capital Inc. at the price of \$0.00078 per share for debt valued \$24,960.

March 8, 2024 – 4,545,455 shares were issued to Robert Zarbo at the price of \$0.0011 per share for services valued \$5,000.

March 11, 2024 – 30,000,000 shares were issued to RB Capital Partners, Inc. at the price of \$0.00055 per share for debt of \$16,500.

March 11, 2024 – 32,500,000 shares were issued to Continuation Capital Inc. at the price of \$0.00059 per share for debt valued \$19,013.

March 12, 2024 – 1,000,000,000 shares were issued to officers at the price of \$0.0002 per share for compensation valued \$200,000.

March 13, 2024 – 79,221,347 shares were issued to Jason Newby at the price of \$0.0006 per share for debt valued \$47,533.

March 14, 2024 – 40,000,000 shares were issued to RB Capital Partners, Inc. at the price of \$0.00035 per share for debt of \$14,000.

March 15, 2024 – 40,000,000 shares were issued to Continuation Capital Inc. at the price of \$0.00039 per share for debt valued \$15,600.

March 19, 2024 – 100,000,000 shares were issued to RB Capital Partners, Inc. at the price of \$0.0002 per share for debt of \$20,000.

March 19, 2024 – 61,000,000 shares were issued to Pablo Diaz Curiel at the price of \$0.0009 per share for debt valued \$54,900.

March 20, 2024 – 80,219,643 shares were issued to Riccardo Ricci at the price of \$0.00056 per share for debt valued \$44,923.

March 20, 2024 – 50,000,000 shares were issued to Continuation Capital Inc. at the price of \$0.00026 per share for debt valued \$13,000.

March 21, 2024 – 201,271,310 shares were issued to Jason Newby at the price of \$0.0004 per share for debt valued \$80,509.

March 22, 2024 – 50,000,000 shares were issued to Continuation Capital Inc. at the price of \$0.0002 per share for debt valued \$9,750.

#### Three Months ended March 31, 2023

January 4, 2023 – 13,935 shares were issued to Continuation Capital Inc. at the price of \$6.3 per share for debt valued \$87,791.

January 6, 2023 – 66,667 shares issued to Pablo Diaz for conversion of 1,000,000 shares of preferred stock Class B.

January 6, 2023 – 14,667 shares were issued to Continuation Capital Inc. at the price of \$6.3 per share for debt valued \$92,400.

January 10, 2023 – 36,000 shares were issued to Continuation Capital Inc. at the price of \$6.3 per share for debt valued \$226,800.

January 17, 2023 – 100,000 shares were issued to Brain Milholland at the price of \$10.035 per share for debt valued \$1,003,500.

January 19, 2023 – 38,186 shares were issued to Continuation Capital Inc. at the price of \$6.3 per share for debt valued \$240,576.



January 20, 2023 – 14,287 shares were issued to Continuation Capital Inc. at the price of \$6.3 per share for debt valued \$90,006.

February 2, 2023 – 243,434 shares were issued to Granite Global Value at the price of \$2.0535 for cash of \$500,000.

February 10, 2023 – 28,889 shares were issued to Heather Griffin for legal settlement at the price of \$11.55 valued \$333,667.

February 10, 2023 – 14,444 shares were issued to Josiah Carroll for legal settlement at the price of \$11.55 valued \$166,833.

February 14, 2023 – 253,333 shares of common stock issue to RB Capital Partners, Inc. at the price of \$1.5 per share for conversion of interest of \$380,000.

March 13, 2023 – 12,000 shares of common stock issued to Brian McLain for service at the price of \$5.82 valued \$69,840.

March 16, 2023 – 43,333 shares of common stock issue to employee for compensation at the price of \$4.725 valued \$204,750.

March 16, 2023 – 33,333 shares were issued to Continuation Capital Inc. at the price of \$2.415 per share for debt valued \$80,500.

March 17, 2023 – 232,350 shares were issued to Continuation Capital Inc. at the price of \$2.415 per share for debt valued \$561,125.

March 30, 2023 – 46,667 shares of common stock issued to AJB Capital Investments LLC at the price of \$7.485 for loan modification valued \$349,300.

#### Warrants and options.

During the three months ended March 31, 2024, the Company didn't issue any warrants nor options.

During the three months ended March 31, 2023, the Company didn't issue any warrant nor options. 43,333 options were cancelled.

During the year ended December 31, 2023, the Company didn't issue any warrants and issued 166,667 options at the exercise price of \$2.07. 383,333 options were cancelled.

The following summarizes the Company's warrant:

	<u>Number of shares</u>	<u>Weighted average exercise price</u>
Outstanding - 12/31/2023	10,000	49.50
Exercised	-	\$ -
Outstanding –3/31/2024	10,000	49.50

The following summarizes the Company's options:

	<u>Number of shares</u>	<u>Weighted average exercise price</u>
Outstanding - 12/31/2023	553,333	16.80
Exercised	-	-
Outstanding – 3/31/2024	553,333	16.80

## Warrants

	Three Months ended March 31, 2024
Expected term	3 years
Expected average volatility	425 %
Expected dividend yield	-
Risk-free interest rate	4.94

## Stock options

	Three Months ended March 31, 2024
Expected term	8.5 years
Expected average volatility	335 %
Expected dividend yield	-
Risk-free interest rate	4.94

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 March 31, 2024 and December 31, 2023, there were 5,000,000 and 3,000,000 shares of Series A Preferred Stock issued and outstanding, respectively. As of March 31, 2024 and December 31, 2023, there are 23,700,000 and 23,700,000 shares of Series B Preferred Stock issued and outstanding, respectively. As of March 31, 2024 and December 31, 2023, 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 67 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 0.067 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.
- ☐ 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 three months ended March 31, 2024 and 2023:

Three Months ended March 31, 2024

2,000,000 shares of Series A Preferred Stock issued to current management.

Three Months ended March 31, 2023

1,000,000 shares of Series B Preferred Stock were converted into 66,667 shares of common stock.

**NOTE 15 – NON-CONTROLLING INTEREST**

	<b>March 31, 2024</b>		<b>March 31, 2023</b>	
Net loss Subsidiary	\$	-		(2,939)
Net loss attributable to the non-controlling interest		-		1,763
Net loss affecting the Company		-		(1,176)
Accumulated losses		(2,268,000)		(2,268,000)
Accumulated losses attributable to the non-controlling interest		1,392,895		1,392,895
Accumulated losses affecting the Company		(875,105)		(875,105)
Net equity non-controlling interest	\$	(875,105)		(875,105)

**NOTE 16 – ACQUISITIONS**

During the three months ended March 31, 2024, the Company returned the previously acquired 60% of SunUp Solar LLC back to the original owner for no consideration.

During the year ended December 31, 2023, the Company acquired the remaining 40% of Pacific Lighting Management, Inc. During the year ended December 31, 2023, the Company sold the interest of Balance Authority LLC.

**NOTE 17 – 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. 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 potentially recovering more against ABC than they are claiming against us, or at least offsetting a significant portion of the amount they claim we owe. 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 in-part 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. Mettias filed a motion to dismiss which was granted, but the Court permitted leave to amend to add more detail to the claims against her. SIRC intends to amend the lawsuit to keep her as a liable defendant. Moreover, the ruling has no effect on the other claims against Massey. The Court held Massey in default, due to his failure to respond to the lawsuit, on April 30, 2024. Massey has now moved to vacate the default. We believe his arguments are frivolous, and intend to oppose them.

**Chaffino v. SIRC**, Case No. 37-2023-00050941-CU-FR-CTL, Superior Court of California, County of San Diego. This case was settled, whereby Chaffino agreed to dismiss his lawsuit in return for nothing more than SIRC agreeing not to sue him for fraud-based claims. We are still waiting for Chaffino to dismiss his lawsuit as agreed.

**Ganahl Lumber Co. v. SIRC**, Case No. 30-2024-01395660-SC-SC-CJC, Superior Court of California, Orange County. This lawsuit is a small claim seeking \$2,760.80. Given the small amount, and straightforward breach of contract nature of the claim, SIRC intends to pay the amount in due course.

**New Horizons Special Situations Credit Strategies ICAV v. SIRC, Massey, and others**, Eighth Judicial District Court, Clark County, Nevada, Case No. A-24-887877-C. New Horizons filed the lawsuit on February 27, 2024, and served SIRC on February 29, 2024. The Complaint seeks \$3,260,478.19 in damages. SIRC is investigating whether the sums received by New Horizons were personal funds illegally obtained by Massey, and thus the true amount of SIRC's exposure, if any, is not known at this time. SIRC has filed an Answer opposing the claim.

**Rexel U.S.A. Inc. v. Milholland Electric Inc., Case No. 37-2023-00050714-CU-BC-CTL**, Superior Court of California, County of San Diego. This suit was filed against Milholland. Exposure is unknown at this time, not even known whether SIRC would be liable since filed against Milholland and SIRC not named.

**NOTE 18 – SUBSEQUENT EVENTS**

In accordance with ASC 855-10 management has performed an evaluation of subsequent events through May 15, 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 4,076,913,932 shares of common stock as follows:

2,751,913,932 shares of common stock for debt of \$205,742.

1,300,000,000 shares of common stock for compensation valued at \$130,000.

25,000,000 shares of common stock for services valued at \$7,500.

On May 10, 2024, the Company increased its authorized common shares from 15,000,000,000 to 20,000,000,000 shares.

On April 1, 2024, the Company entered into Asset Purchase Agreement with Nulux Ventures where Nulux Ventures acquired assets of Milholland Electric, Inc., McKay Roofing Company, Inc. and Kinetic Investments, Inc. dba Future Home Power. The total purchase price for the assets shall be \$1,205,000, which includes the following: a. \$205,000 in cash, payable as follows: i. \$175,000 paid as a deposit on March 29, 2024. ii. \$30,000 payable on April 4, 2024 to SIRC, in accordance with California law. b. \$1,000,000 in debt retirement.

**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.

May 15, 2024

/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.

May 15, 2024

/s/ Wanda Witoslawski

Name: Wanda Witoslawski

Title: Principal Financial Officer

