Alternative Reporting Standard: Disclosure Guidelines for the Pink® Market

Federal and state securities laws require issuers to provide *current information* to the public markets. With a view to facilitating compliance with these laws, OTC Markets Group has created these Disclosure Guidelines ("Guidelines")[1] that set forth the disclosure obligations that make up the "Alternative Reporting Standard" for Pink companies. Companies on the Pink Market that do not make disclosure directly to the SEC (via EDGAR), a banking regulator, or a non-U.S. regulatory authority may provide disclosure under our "Alternative Reporting Standard." We use information provided by companies under these Guidelines to designate the appropriate tier in the Pink Market: Current Information or Limited Information. [2]

Pink Current Information Tier

To qualify for the Current Information Tier:

1. **Subscribe to the OTC Disclosure & News Service**: To submit an application, visit Gateway to sign in or create a new account. Allow OTC Markets Group 2-4 weeks to process your application and provide authorized user credentials to OTCIQ.

2. **Publish Initial Disclosure**: Upload the following documents through OTCIQ:

   - *Annual Report* for the most recently completed fiscal year.

   - *All Quarterly Reports* for the Current Fiscal Year.

     Annual or Quarterly Reports are composed of:
     - ***Disclosure Statements:*** Disclosure information pursuant to these Guidelines for the applicable period. Available as a fillable form beginning on page 4 of these Guidelines.
     - ***Financial Statements:*** Qualifying Financial Statements in accordance with the Financial Statement Requirements specified in Item 9 of these Guidelines.

     Qualifying Financial Statements include:
     - Audit Letter, if audited
     - Balance Sheet
     - Statement of Income
     - Statement of Cash Flows
     - Statement of Retained Earnings (Statement of Changes in Stockholders' Equity)
     - Notes to Financial Statements

[1] These Guidelines have been designed to encompass the "current information" requirements under state and federal securities laws, such as Rules 10b-5 and 15c2-11 of the Securities Exchange Act of 1934 ("Exchange Act") as well as Rule 144 of the Securities Act of 1933 ("Securities Act"), and state Blue Sky laws. However, these Guidelines have not been reviewed by the U.S. Securities and Exchange Commission or any state securities regulator. These Guidelines do not constitute legal advice, and OTC Markets Group makes no assurance that compliance with our disclosure requirements will satisfy any legal requirements. These Guidelines may be amended from time to time, in the sole and absolute discretion of OTC Markets Group, with or without notice.

[2] OTC Markets Group may require companies with securities designated as "Caveat Emptor" or other compliance flags to make additional disclosures to qualify for the Pink Current Information tier.

3. **Publish Attorney Letter**: If financial statements are not audited by a PCAOB registered firm, companies must retain U.S. counsel to review their disclosure and provide a letter to OTC Markets Group with respect to adequate current information by providing the following:
   - *Attorney Letter Agreement:* The attorney for the company must submit a signed Attorney Letter Agreement according to the Attorney Letter Agreement Instructions.
   - *Attorney Letter:* After the attorney reviews the company's disclosure, publish the "Attorney Letter With Respect to Current Information" through OTCIQ. Attorney Letters must be in accordance with the Attorney Letter Guidelines.

4. **Verify Profile:** Verify the Company Profile through OTCIQ. This includes the complete list of current officers, directors, and service providers; outstanding shares; a business description; contact information; and the names of all company insiders and beneficial owners of 10% or more of the outstanding units or shares of any class of any equity security of the issuer.

5. **OTC Markets Group Processing of Reports**: Allow OTC Markets Group to process the posted documents (typically three to five business days) and provide any comments. Companies will only be evaluated for Current Information once all required documentation has been submitted. A new Attorney Letter is required upon amendment of any referenced report.

6. **Ongoing Requirements**: To qualify for Current Information on an ongoing basis, companies must:
   - Publish reports through OTCIQ on the following schedule:
     - Quarterly Report within **45 days** of the quarter end
     - Annual Report within **90 days** of the fiscal year end
     - Attorney Letter within **120 days** of the fiscal year end if financial statements are unaudited.
   - Maintain a Verified Profile. At least once every six months, review and verify the Company Profile through OTCIQ.
   - Maintain Transfer Agent Verified share data. If your transfer agent participates in the Transfer Agent Verified Shares Program, then your securities must have current share data verified by the transfer agent.
   - Maintain an Active standing in the Company's State of Incorporation.

Pink Limited Information Tier

Companies that do not meet the requirements of the Pink Current Information tier set forth above may still qualify for the Pink Limited Information Tier by meeting the following minimum disclosure requirements.

1. **Annual Financial Statements:** Publish one set of Qualifying Annual Financial Statements which cover the past 2 completed fiscal years, provided the most recently completed fiscal year is within the past 16 months.

2. **Verified Profile:** The Company must verify the Company Profile through OTCIQ, including, but not limited to, a complete list of officers, directors, and service providers; outstanding shares; a business description; contact information; and the name of all company insiders. "Company Insiders" shall include the beneficial owner of 10% or more of the outstanding units or shares of any class of any equity security of the issuer.

3. **Ongoing Requirements:** To qualify for Limited Information on an ongoing basis, companies must:
   - Publish reports on the following schedule:
     - Annual Financial Statements as outlined in Item 9 within 120 days of the fiscal year end. Should a change in FYE occur, no more than 16 months may elapse from the fiscal year end of the prior Annual Financial Statement.

- Review and Verify the Company's profile information through OTCIQ at least once every 12 months.
- Maintain Transfer Agent Verified share data. If your transfer agent participates in the [Transfer Agent Verified Shares Program](), then your securities must have current share data verified by the transfer agent.

Current Reporting of Material Corporate Events

In addition to the disclosure requirements above, all companies on the Pink market are expected to promptly release to the public any news or information regarding corporate events that may be material to the issuer and its securities (including adverse information). Persons with knowledge of such events are considered to be in possession of material nonpublic information and may not buy or sell the issuer's securities until or unless such information is made public. If not included in the issuer's previous public disclosure documents, or if the material events occurs after the publication of such disclosure documents, the issuer shall publicly disclose such events by disseminating a news release **within four (4) business days** following their occurrence and posting such news release through an Integrated Newswire or the OTC Disclosure & News Service.[3]

Material corporate events may include:

- Changes to the company's shell status. Please refer to our FAQ on Shell Companies
- Changes in control of issuer
- Departure of directors or principal officers; election of directors; appointment of principal officers
- Entry into or termination of a material definitive agreement or material agreement not made in the ordinary course of business
- Completion of an acquisition or disposition of assets, including but not limited to merger transactions
- Creation of a direct financial obligation or an obligation under an off-balance sheet arrangement of an issuer
- Triggering events that accelerate or increase a direct or contingent financial obligation including any default or acceleration of an obligation or an obligation under an off-balance sheet arrangement
- Costs associated with exit or disposal activities including material write-offs and restructuring; Material impairments
- Unregistered sales of equity securities
- Material modification to rights of security holders
- Changes in issuer's certifying accountant
- Non-reliance on previously issued financial statements or a related audit report or completed interim review
- Change in a company's fiscal year; Amendments to articles of incorporation or bylaws that were not previously disclosed in a proxy statement or other such disclosure statement.
- Amendments to the issuer's code of ethics, or waiver of a provision of the code of ethics
- Any changes to litigation the issuer may be involved in, or any new litigation surrounding the issuer
- Officer, director, or insider transactions in the issuer's securities
- Disclosure of investor relations, marketing, brand awareness, and stock promotion activities which might reasonably be expected to materially affect the market for its securities or otherwise deemed material by the issuer
- A company's bankruptcy or receivership
- Termination or reduction of a business relationship with a customer that constitutes a specified amount of the company's revenues
- Any material limitation, restriction, or prohibition, including the beginning and end of lock-out periods, regarding the company's employee benefits, retirement and stock ownership plan
- Earnings releases
- Other materially different information regarding key financial or operation trends from that set forth in periodic reports
- Other events the issuer determines to be material

[3] "Integrated Newswire" shall mean a newswire service that is integrated with the OTC Disclosure & News Service and is included on OTC Markets Group's list of Integrated Newswires, as published on https://www.otcmarkets.com/corporate-services/ir-tools-services

Energy Revenue America, Inc.

2800 W. Pemberton Dr., Prescott, AZ 86305

330-977-4096

Annual Report

For the period ending December 31, 2022 (the "Reporting Period")

Outstanding Shares

The number of shares outstanding of our Common Stock was:

200,058,111 as of December 31, 2022 *(Current Reporting Period Date or More Recent Date)*

246,291,111 as of December 31, 2021 *(Most Recent Completed Fiscal Year End)*

Shell Status

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

Yes: ☐ No: ☒

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

Yes: ☐ No: ☒

Change in Control

Indicate by check mark whether a Change in Control[4] of the company has occurred during this reporting period:

Yes: ☐ No: ☒

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

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

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

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

Energy Revenue America, Inc. ERA was originally names Scotties Fish and Chips, Inc. until the name was changed to European Day Spa and Tanning Salon Holding Company, Inc. on October 5, 2000. The issuer then changed it name to European Diversified Holding Company on October 15, 2002. Subsequently, the issuer merger with NavStar Technologies, Inc. on July 16, 2007 and changed it name to NavStar Technologies, Inc. Then on July 31, 2012, the issuer merged with Energy Revenue America, LLC and changed its name to Energy Revenue America, Inc.

Current State and Date of Incorporation or Registration: Nevada
Standing in this jurisdiction: (e.g. active, default, inactive): Active

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

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

None

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

None

Address of the issuer's principal executive office:

2800 W. Pemberton Dr., Prescott, AZ 86305

Address of the issuer's principal place of business:
X *Check if principal executive office and principal place of business are the same address:*

______

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

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

______

2) Security Information

Transfer Agent

Name: Pacific Stock Transfer Co.
Phone: (800) 785-7782
Email: awalker@pacificstocktransfer.com

Address: 6725 Via Austi Pkwy Ste 300, Las Vegas, NV 89119

Publicly Quoted or Traded Securities:

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

Trading symbol: ERAO
Exact title and class of securities outstanding: common stock
CUSIP: 29272F-100
Par or stated value: 0.001
Total shares authorized: 250,000,000 as of date: 12/31/2022
Total shares outstanding: 200,058,111 as of date: 12/31/22
Total number of shareholders of record: 28 as of date: 12/31/22

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

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

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

Exact title and class of the security: Preferred Stock
Par or stated value: 0.001
Total shares authorized: 5,000,000 as of date: 12/31/2022
Total shares outstanding: 0 as of date: 12/31/22
Total number of shareholders of record: 0 as of date: 12/31/2022

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

Security Description:

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

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

Common stock has 1 for 1 voting rights, pro rata dividends and no preemption rights.

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

Preferred stock rights are declared by the Board at the time of issuance.

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

None

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

None

3) Issuance History

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

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

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

Indicate by check mark whether there were any changes to the number of outstanding shares within the past two completed fiscal years:
No: ☐ Yes: x (If yes, you must complete the table below)

Shares Outstanding Opening Balance: Date 01/012021 Common: 246,291,111 Preferred: 0			*Right-click the rows below and select "Insert" to add rows as needed.						
Date of Transaction	**Transaction type (e.g., new issuance, cancellation, shares returned to treasury)**	**Number of Shares Issued (or cancelled)**	**Class of Securities**	**Value of shares issued ($/per share) at Issuance**	**Were the shares issued at a discount to market price at the time of issuance? (Yes/No)**	**Individual/ Entity Shares were issued to. ***You must disclose the control person(s) for any entities listed.**	**Reason for share issuance (e.g. for cash or debt conversion) - OR- Nature of Services Provided**	**Restricted or Unrestricted as of this filing.**	**Exemption or Registration Type.**
12/09/2022	cancellation	49,800,000	common	0.0001	no	N. Douglas Pritt	N/a	Restricted	N/A
12/20/2022	Issuance	3,567,000	common	0.0001	no	Glen Gilleter	N/A	Restricted	N/A
								Restricted	N/A

Shares Outstanding on Date of This Report: Ending Balance: Date 12/31/2022 Common: 200,058,111 Preferred: 0	

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

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

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

____

B. Promissory and Convertible Notes

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

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

Date of Note Issuance	Outstanding Balance ($)	Principal Amount at Issuance ($)	Interest Accrued ($)	Maturity Date	Conversion Terms (e.g. pricing mechanism for determining conversion of instrument to shares)	Name of Noteholder. *** You must disclose the control person(s) for any entities listed.	Reason for Issuance (e.g. Loan, Services, etc.)
____	____	____	____	____	____	____	____
____	____	____	____	____	____	____	____
____	____	____	____	____	____	____	____
____	____	____	____	____	____	____	____

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

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

____

4) Issuer's Business, Products and Services

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

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

Energy Revenue America, Inc. ERA was originally named Scotties Fish and Chips, Inc until the name was changed to European Day Spa and Tanning Salon Holding Company, Inc on October 5, 2000. The issuer then changed its name to European Diversified Holding Company on October 15, 2002. Subsequently, the issuer merger with NavStar Technologies, Inc. on July 16, 2007 and changed its name to NavStar Technologies, Inc. Then on July 31, 2012, the issuer merged with Energy Revenue America, LLC and changed its name to Energy Revenue America, Inc. Wyckomar Inc. is a Canadian company with over 40 years of experience as a global leader in small systems water purification. The Company's products are proudly manufactured in Guelph, Ontario, and exported to over 45 countries worldwide. Since 1978, the Company has been committed to providing safe, clean, and Pathogen-free drinking water through non-chemical technologies.

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

Wyckomar Inc, is a wholly owned subsidiary of Wyckomar USA, LLC which is a wholly owned subsidiary of Energy Revenue America, Inc The Company has played a key role in developing and popularizing Ultra Violet (UV) drinking water systems for residential and commercial use. The Company's diverse product range includes standard UV water purification systems, as well as compact "All-In-One" skid and wall mounted systems

C. Describe the issuers' principal products or services.

The Company has played a key role in developing and popularizing Ultra Violet (UV) drinking water systems for residential and commercial use. The Company's diverse product range includes standard UV water purification systems, as well as compact "All-In-One" skid and wall mounted systems. The Company's "All-In-One" systems offer customers a variety of filtration, water conditioning, and UV disinfection options tailored to their specific needs. Wyckomar Inc. continues to innovate and expand, bring the benefits oOf UV technology to new domestic and international markets.

5) Issuer's Facilities

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

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

The corporate office is provided at the home of the president at no cost.

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

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

In addition, list all individuals or entities controlling 5% or more of any class of the issuer's securities.
If any insiders listed are corporate shareholders or entities, provide the name and address of the person(s) beneficially owning or controlling such corporate shareholders, or the name and contact information (City, State) of an individual representing the corporation or entity. Include Company Insiders who own any outstanding units or shares of any class of any equity security of the issuer.

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

Names of All Officers, Directors, and Control Persons	**Affiliation with Company (e.g. Officer Title /Director/Owner of 5% or more)**	**Residential Address (City / State Only)**	**Number of shares owned**	**Share type/class**	**Ownership Percentage of Class Outstanding**	**Names of control person(s) if a corporate entity**
Glen Billeter	Owner of more then 5%	Prescott, AZ	112,625,660	common	56.3%	Glen Billeter
______	______	______	______	______	______	______
______	______	______	______	______	______	______
______	______	______	______	______	______	______
______	______	______	______	______	______	______

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

7) Legal/Disciplinary History

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

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

None.

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

None

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

None

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

None

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

None

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

None

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

None

8) Third Party Service Providers

Provide the name, address, telephone number and email address of each of the following outside providers. You may add additional space as needed.
Confirm that the information in this table matches your public company profile on www.OTCMarkets.com. If any updates are needed to your public company profile, update your company profile.
Securities Counsel (must include Counsel preparing Attorney Letters).

Name: Law Office of Byron Thomas
Address 1: 3275 S. Jones Blvd.
Address 2: Suite 104, Las Vegas, NV 89146
Phone: 702-747-3103
Email: byronthomaslaw@gmail.com

Accountant or Auditor

Name: Tina Fagin
Firm: Outside accountant
Address 1: _____
Address 2: _____
Phone: _____
Email: _____

Investor Relations

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

Email: _____

All other means of Investor Communication:

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

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

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

9) Disclosure & Financial Information

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

Name: Glen Billeter
Title: **President**
Relationship to Issuer: **President**

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

☐ IFRS
x U.S. GAAP

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

Name: **Tina Fagin**
Title: **Outdside Accountant**
Relationship to Issuer: **Outside Accountant**
Describe the qualifications of the person or persons who prepared the financial statements:[5] **Assistant Auditor for CPA firm with more than 10 years experience.**

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

Provide the following qualifying financial statements:

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

Financial Statement Requirements:

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

10) Issuer Certification

Principal Executive Officer:

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

The certifications shall follow the format below:

I, Glen Billeter certify that:

1. I have reviewed this Disclosure Statement for Energy Revenue America, Inc.;

2. Based on my knowledge, this disclosure statement does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this disclosure statement; and

3. Based on my knowledge, the financial statements, and other financial information included or incorporated by reference in this disclosure statement, fairly present in all material respects the financial condition, results of operations and cash flows of the issuer as of, and for, the periods presented in this disclosure statement.

4/16/24

/s/ Glen Billeter

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

Principal Financial Officer:

I, Edwin Zelaya certify that:

1. I have reviewed this Disclosure Statement for Energy Revenue America, Inc.;

2. Based on my knowledge, this disclosure statement does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this disclosure statement; and

3. Based on my knowledge, the financial statements, and other financial information included or incorporated by reference in this disclosure statement, fairly present in all material respects the financial condition, results of operations and cash flows of the issuer as of, and for, the periods presented in this disclosure statement.

4/16/24

/s/ Edwin Zelaya

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

Energy Revenue America, Inc., and Subsidiary
Comparative Consolidated Balance Sheets

	December 31, 2022	December 31, 2021
Assets		
Current assets		
Cash in banks	$ 300	$ 300
Advance due from related parties	7,050	7,050
Deposits	10,200	10,200
Total current assets	$ 17,550	$ 17,550
Liabilities & Stockholders' Deficit		
Current liabilities		
Accounts payable	$ 181,500	$ 181,500
Advances due to related parties	6,188	-
Total liabilities	187,688	181,500
Stockholders' deficit		
Preferred stock, par value $.001, 5,000,000 shares authorized; shares issued and outstanding 0	$ -	$ -
Common stock, $0.001 par value, 250,000,000 shares authorized; 200,058,111 and 246,291,111 issued and outstanding at December 31, 2022 and December 31, 2021 , respectively	200,058	246,291
Additional paid in capital, net of issuance costs of $947,678	18,064,696	18,018,463
Accumulated deficit	(18,434,892)	(18,428,704)
Total stockholders' deficit	(170,138)	(163,950)
Total Liabilities and Stockholders' Deficit	$ 11,362	$ 17,550

The accompanying footnotes should be read in conjunction with these consolidated financial statements. No assurance is provided on these consolidated financial statements.

Energy Revenue America, Inc., and Subsidiary
Comparative Consolidated Statements of Operations

	Three months and Year ended December 31, 2022	Three and Nine months ended September 30, 2022	Three and Six months ended June 30, 2022	Three months ended March 31, 2022
Revenue:				
Gas revenues	$ -	$ -	$ -	$ -
Total income				
Cost of sale:				
Gas production costs	-	-	-	-
Total cost of sales	-	-	-	-
Gross profit				
Operating expenses:				
General and administrative	6,188	-	-	-
Total operating expenses	6,188	-	-	-
Net operating income	$ (6,188)	$ -	$ -	$ -
Other income and (expense):				
Forgiveness of related party payables	$ -	$ -	$ -	$ -
Total other expense	$ -	$ -	$ -	$ -
Net income	$ (6,188)	$ -	$ -	$ -
Weighted number of common shares outstanding Basic and fully diluted	200,058,111	246,291,111	246,291,111	246,291,111
Net loss per common share: Basic and fully diluted	(0.000031)	0.000000	0.000000	0.000000

The accompanying footnotes should be read in conjunction with these consolidated financial statements. No assurance is provided on these consolidated financial statements.

Energy Revenue America, Inc., and Subsidiary
Comparative Consolidated Statements of Operations

	Three months and Year ended December 31, 2021	Three and Nine months ended September 30, 2021	Three and Six months ended June 30, 2021	Three months ended March 31, 2021
Revenue:				
Gas revenues	$ -	$ -	$ -	$ -
Total income				
Cost of sale:				
Gas production costs	-	-	-	-
Total cost of sales	-	-	-	-
Gross profit				
Operating expenses:				
General and administrative	-	-	-	-
Total operating expenses	-	-	-	-
Net operating income	$ -	$ -	$ -	$ -
Other income and (expense):				
Forgiveness of related party payables	$ 161,663	$ -	$ -	$ -
Total other expense	$ 161,663	$ -	$ -	$ -
Net income	$ 161,663	$ -	$ -	$ -
Weighted number of common shares outstanding	246,291,111	246,291,111	246,291,111	246,291,111
Basic and fully diluted				
Net loss per common share:	0.000656	0.000000	0.000000	0.000000
Basic and fully diluted				

The accompanying footnotes should be read in conjunction with these consolidated financial statements. No assurance is provided on these consolidated financial statements.

Energy Revenue America, Inc., and Subsidiary
Comparative Consolidated Statements of Changes in Stockholders' Equity and Accumulated Deficit

	Preferred Stock		Common Stock				
	Shares	Par	Shares	Par	Additional Paid-In Capital, net of issuance costs	Accumulated Deficit	Total Stockholders' Deficit
Opening balance January 1, 2020	$ -	$ -	246,291,111	$ 246,291	$ 18,018,463	$ (18,590,367)	$ (325,613)
Net income at December 31, 2021			-	-	-	-	-
Ending balance at December 31, 2020	$ -	$ -	246,291,111	$ 246,291	$ 18,018,463	$ (18,590,367)	$ (325,613)
Opening balance January 1, 2021	-	-	246,291,111	246,291	18018463	(18,590,367)	(325,613)
Net income at December 31, 2021 (debt foriveness at 12/30/21)			-	-	-	161,663	161,663
Ending balance at December 31, 2021	$ -	$ -	246,291,111	$ 246,291	$ 18,018,463	$ (18,428,704)	$ (163,950)
Opening balance January 1, 2022	-	-	246,291,111	246,291	18,018,463	(18,428,704)	(163,950)
Shares issued in December 2022			3,567,000	3,567	(3,567)	-	-
Shares cancelled in December 2022			(49,800,000)	(49,800)	49,800	-	-
Net income for the period ending December 31, 2022			-	-	-	(6,188)	(6,188)
Ending balance at December 31, 2022	$ -	$ -	200,058,111	$ 200,058	$ 18,064,696	$ (18,434,892)	$ (170,138)

The accompanying footnotes should be read in conjunction with these consolidated financial statements. No assurance is provided on these consolidated financial statements.

Energy Revenue America, Inc., and Subsidiary
Comparative Consolidated Statements of Cash Flows

	Year ended December 31, 2022	Year ended December 31, 2021
Cashflows from Operations:		
Net income	$ (6,188)	$ 161,663
Adjustments to reconcile net income to net cash		
Shareholder Loans	6,188	
Forgiveness of related party payables	-	(161,663)
Net cash used by operating activities	-	-
Cash flows from investing activities:	-	-
Net cash used in investing activities	-	-
Cash flows from financing activities:		
Proceeds from changes in stock	-	-
Net cash provided in financing activities	-	-
Net increase (decrease) in cash	-	-
Cash balance, beginning of period	300	300
Cash balance, ending of period	$ 300	$ 300

The accompanying footnotes should be read in conjunction with these consolidated financial statements. No assurance is provided on these consolidated financial statements.

ENERGY REVENUE AMERICA, INC. AND SUBSIDIARY
NOTES TO COMPARATIVE CONSOLIDATED FINANCIAL STATEMENTS
(UNAUDITED)

ITEM 1. Summary of Significant Accounting Policies

Organization

Energy Revenue America was incorporated in the State of Nevada on October 17, 1997 as Scotties Fish and Chips, Inc. The issuer changed its name to European Day Spa and Tanning Salon Holding Company, Inc. on October 5, 2000. The issuer changed its name to European Diversified Holding Company on October 15, 2002. Subsequently, the issuer merged with NavStar Technologies, Inc. on July 16, 2007 and changed its name to NavStar Technologies, Inc. The issuer merged with Energy Revenue America, LLC on July 31, 2012 and changed its name to Energy Revenue America, Inc.

Basis of Presentation

The financial statements have been prepared in under the accrual method in conformity with accounting principles generally accepted in the United States of America ("GAAP"). The accompanying consolidated financial statements include the accounts of Energy Revenue America, Inc. and its subsidiary, Envirolink Fuel Systems, Inc (collectively, “ERA”). Upon consolidation, all intercompany accounts and transactions are eliminated.

Use of Estimates

The preparation of comparative financial statements in conformity with accounting principles generally accepted in the United States of America 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. The most significant assumptions and estimates relate to the valuation of equity issued for services, valuation of warrants associated with convertible debt, the valuation of derivative liabilities, the valuation of deferred tax assets, and the estimated useful life of the USRR license agreement. Actual results could differ from these estimates.

Fair Value Measurements and Fair Value of financial Instruments

ERA adopted ASC Topic 820, Fair Value Measurement's ASC Topic 820 clarifies the definition of fair value, prescribes methods for measuring fair value, and establishes a fair value hierarchy to classify the inputs used in measuring fair value as follows:

Level 1: Inputs are unadjusted quoted prices in active markets for identical assets or liabilities available at the measurement date.

Level 2: Inputs are unadjusted quoted prices for similar assets and liabilities in active markets, quoted prices for identical or similar assets and liabilities in markets that are not active, inputs other than quoted prices that are observable and inputs derived from or corroborated by observable market data.

Level 3: Inputs are unobservable inputs which reflect the reporting entities own assumptions on what assumptions the market participants would use in pricing the asset or liability based on the best available information.

The estimated fair value of certain financial instruments, including all current liabilities is carried at historical cost basis which approximates their fair values because of the short-term nature of these instruments.

Deferred Taxes

ERA follows Accounting Standards Codification subtopic 749-10, Income Taxes ("ASC 740-10") for recording the provision for income taxes. Deferred tax assets and liabilities are computed based upon the difference between the financial statement and income tax basis of assets and liabilities using the enacted marginal tax rate applicable when the related asset or liability is expected to be realized or settled. Deferred income tax expenses or benefits are based on the changes in the asset or liability during each period. If available evidence suggests that it is more likely than not that some portion or all of the deferred tax assets will not be realized, a valuation allowance is required to reduce the deferred tax assets to the amount that is more likely than not to be realized. Future changes in such valuation allowance are included in the provision for deferred income taxes in the period of change. Deferred income taxes may arise from temporary differences resulting from income and expense items reported for financial accounting and tax purposes in different periods.

Deferred taxes are classified as current or non-current depending on the classification of assets and liabilities to which they relate. Deferred taxes arising from temporary differences that are not related to an asset or liability are classified as current or non-current depending on the periods in which the temporary differences are expected to reverse and are considered immaterial.

Cash and cash Equivalents

For purposes of the consolidated statements of cash flows, ERA considers highly liquid investments with an original maturity of three months or less to be cash equivalents. Restricted cash accounts, if any, reflected on the balance sheet are not considered liquid and therefore not included in cash for the Statements of Cash Flows.

Accounts Receivable and Allowance for Doubtful Accounts

ERA monitors outstanding receivables based on factors surrounding the credit risk of specific customers, historical trends, and other information. The allowance for doubtful accounts is estimated based on an assessment of ERA's ability to collect on customer accounts receivable. There is judgment involved with estimating the allowance for doubtful accounts and if the financial condition of ERA's customers were to deteriorate, resulting in their inability to make the required payments, ERA may be required to record additional allowances or charges against revenues. ERA writes-off accounts receivable against the allowance when it determines a balance is uncollectible and no longer actively pursues its collection. As of December 31, 2022 and December 31, 2021 based upon the review of the outstanding accounts receivable, ERA has determined that an allowance for doubtful accounts is not material. The allowance for doubtful accounts is created by forming a credit balance which is deducted from the total receivables balance in the balance sheet.

As of December 31, 2022 and December 31, 2021, ERA had $-0- and $-0- in trade receivables, respectively.

Oil & Gas Properties

ERA follows the successful efforts method of accounting. Under this method, costs of productive exploratory wells, development dry holes and productive wells and undeveloped leases are capitalized. Oil and natural gas lease acquisition costs are also capitalized. Exploration costs, including personnel costs, certain geological and geophysical expenses and delay rentals for oil and natural gas leases, are charged to expense as incurred. Exploratory drilling costs are initially capitalized, but such costs are charged to expense if and when the well is determined not to have found reserves in commercial quantities. In most cases, a gain or loss is recognized for sales of producing properties.

The application of the successful efforts method of accounting requires management's judgment to determine the proper designation of wells as either developmental or exploratory, which will ultimately determine the proper accounting treatment of the costs incurred. The results from a drilling operation can take considerable time to analyze, and the determination that commercial reserves have been discovered requires both judgment and application of industry experience. Wells may be completed that are assumed to be productive and actually deliver oil and natural gas in quantities insufficient to be economic, which may result in the abandonment of the wells at a later date. On occasion, wells are drilled which have targeted geologic structures that are both developmental and exploratory in nature, and in such instances an allocation of costs is required to properly account for the results. Delineation seismic costs incurred to select development locations within a productive oil and natural gas field are typically treated as development costs and capitalized, but often these seismic programs extend beyond the proved reserve areas and therefore management must estimate the portion of seismic costs to expense as exploratory. The evaluation of oil and natural gas leasehold acquisition costs requires management's judgment to estimate the fair value of exploratory costs related to drilling activity in a given area. Drilling activities in an area by other companies may also effectively condemn leasehold positions.

The successful efforts method of accounting can have a significant impact on the operational results reported when ERA enters a new exploratory area in hopes of finding oil and natural gas reserves. The initial exploratory wells may be unsuccessful and the associated costs will be expensed as dry hole costs. Seismic costs can be substantial which will result in additional exploration expenses when incurred.

Other Property and Equipment

Other property and equipment are stated at cost and depreciated using the straight-line method over their estimated useful lives. When retired or otherwise disposed, the related carrying value and accumulated depreciation are removed from the respective accounts and the net difference less any amount realized from disposition, is reflected in earnings. Routine maintenance, repairs and replacement costs are expensed as incurred and improvements that extend the useful life of the assets are capitalized.

Estimates of Proved Oil and Gas Reserves

Estimates of ERA's proved reserves included in this report are prepared in accordance with GAAP and SEC guidelines. The accuracy of a reserve estimate is a function of:

• The quality and quantity of available data;

• The interpretation of that data;

• The accuracy of various mandated economic assumptions; and

• The judgement of the persons preparing the estimate.

ERA proved reserve information included in this report was based on studies performed by our independent petroleum engineers assisted by the engineering and operations departments of Abraxas. Estimates prepared by other third parties may be higher or lower than those included herein. Because these estimates depend on many assumptions, all of which may substantially differ from future actual results, reserve estimates will be different from the quantities of oil and gas that are ultimately recovered. In addition, results of drilling, testing and production after the date of an estimate may cause material revisions to the estimate.

Revenue Recognition

Revenue includes product sales. The products sold are crude oil and natural gas. ERA recognizes revenue from product sales in accordance with Topic 606 "Revenue Recognition in Financial Statements" which considers revenue realized or realizable and earned when all of the following criteria are met:

(i) persuasive evidence of an arrangement exists,
(ii) the services have been rendered and all required milestones achieved,
(iii) the sales price is fixed or determinable, and
(iv) Collectability is reasonably assured.

Fair Value of Financial Instruments

Accounting Standards Codification subtopic 825-10 Financial Instruments ("ASC 825-10") requires disclosure of the fair value of certain financial instruments. The carrying value of cash and cash equivalents, and accounts payable are reflected in the consolidated balance sheets, approximate fair value because of the short-term maturity of these instruments. All other significant financial assets, financial liabilities and equity instruments of ERA are either recognized or disclosed in the consolidated 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.

ERA follows Accounting Standards Codification subtopic 820-10, Fair Value Measurements and Disclosures ("ASC 820- 10") and Accounting Standards Codification subtopic 825-10, Financial Instruments ("ASC 825-10"), which permits entities to choose to measure many financial instruments and certain other items at fair value.

Traditional Convertible Debt Model

For conventional convertible debt, ERA uses the traditional convertible debt model. Under this model, unless the convertible debt falls under ASC 815 Derivatives and Hedging, the convertible instrument is typically treated as a single instrument and no portion is allocated to equity.

Advertising Marketing and Public Relations

ERA follows the policy of charging the costs of advertising, marketing and public relations to expense as incurred and are classified as such on the statements of operations.

Offering Costs

Costs incurred in connection with raising capital by the issuance of common stock are recorded as contra equity and deducted from the capital raised.

Income Taxes

Income taxes are accounted for under the asset and liability method. Deferred tax assets and liabilities are recognized for the future tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax bases and operating loss, capital loss and tax credit carry forwards. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the 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 income in the period that includes the enactment date.

ERA recognizes the effect of income tax positions only if those positions are more likely than not of being sustained. Recognized income tax positions are measured at the largest amount that is greater than 50% likely of being realized. Changes in recognition or measurement are reflected in the period in which the change in judgment occurs. ERA records interest and penalties related to unrecognized tax benefits as a component of general and administrative expenses. ERA's comparative federal tax return and any state tax returns are not currently under examination.

ERA has adopted FASB ASC 740-10, Accounting for Income Taxes, which requires an asset and liability approach to financial accounting and reporting for income taxes. Deferred income tax assets and liabilities are computed annually from differences between the financial statement and tax basis of assets and liabilities that will result in taxable or deductible amounts in the future based on enacted tax laws and rates applicable to the periods in which the differences are expected to affect taxable income. Valuation allowances are established when necessary to reduce deferred tax assets to the amount expected to be realized.

Net Income (loss} Per Common Share

ERA computes loss per common share, in accordance with FASB ASC Topic 260, Earnings Per Share, which requires dual presentation of basic and diluted earnings per share. Basic income or loss per common share is computed by dividing net income or loss by the weighted average number of common shares outstanding during the period. Diluted income or loss per common share is computed by dividing net income or loss by the weighted average number of common shares outstanding, plus the issuance of common shares, if dilutive that could result from the exercise of outstanding stock options and warrants.

Adoption of new Accounting Standard

Income Taxes

In December 2019, the FASB issued ASU No. 2019-12, “Simplifying the Accounting for Income Taxes”. This ASU removes certain exceptions to the general principles in ASC 740, Income Taxes (“ASC 740”) and also simplifies portions of ASC 740 by clarifying and amending existing guidance. It is effective for interim and annual reporting periods after December 15, 2020. ERA adopted this ASU on January 1, 2021, and it did not have a material impact on the ERA’s unaudited consolidated financial statements.

2. Capital Stock

Common Stock

There has been no common stock activity since fiscal year 2015.

Preferred Stock

There are 5,000,000 shares of Preferred Stock authorized with none issued and no base preference assigned.

3. Related-Party Transactions

Included in Advances due to related parties on the consolidated balance sheets are cash advances and payments made on the Company’s behalf. These amounts totaled $6,188 and $-0- at December 31, 2022 and December 31, 2021, respectively. These advances bear no interest.

4. Commitments and Contingencies

From time to time, ERA is involved in routine litigation that arises in the ordinary course of business. There are no pending significant legal proceeding to which ERA is a party for which management believes the ultimate outcome would have a material adverse effect on ERA's financial position.

5. Concentration of Credit Risks

ERA maintains cash and checking accounts with financial institutions. At times, cash balances may exceed the maximum coverage provided by the FDIC on insured depositor accounts. ERA believes it mitigates its risk by depositing its cash and cash equivalents with major financial institutions.

6. Going Concern

ERA's consolidated financial statements are prepared using generally accepted accounting principles applicable to a going concern, which contemplates the realization of assets and liquidation of liabilities in the normal course of business. At December 31, 2022 and December 31, 2021, respectively, ERA had $300 and $300 in cash and working capital of ($170,138) and ($163,950) at December 31, 2022 and December 31, 2021, respectively. For the years ended December 31, 2022 and December 31, 2021, ERA had net income from operations of ($6,188) and $161,663, respectively. ERA had a financial set back in fiscal year 2015 and became inactive for the following four years shutting down all operations but keeping the shares issued for restructuring with a whole new team of players and officers to guide ERA going forward. Everything was set so that operations would resume in 2019, however, COVID-19 took place and operations are now expected to begin anew by the end of fiscal year 2023.

In view of the matters described in the preceding paragraph, recoverability of a major portion of the recorded asset amounts shown in the accompanying balance sheets is dependent upon continued operations of ERA, which in turn is dependent upon ERA's ability to raise additional capital, obtain financing and to succeed in its future operations. The consolidated financial statements do not include any adjustments relating to the recoverability and classification of recorded asset amount or amounts and classification of liabilities that might be necessary should ERA be unable to continue as a going concern. Management has taken the steps to revive its operating and financial picture, which it believes are sufficient to provide ERA with the ability to continue as a going concern. The accompanying consolidated financial statements have been prepared assuming that the entity will continue as a going concern.