

Disclosure Statement Pursuant to the Pink Basic Disclosure Guidelines

Viper Networks, Inc.



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7899

Quarterly Report
For the Period Ending: 06.30.2024 (the "Reporting Period")

Outstanding Shares

The number of shares outstanding of our Common Stock was:

6,563,597,467 as of June 30, 2024

5,868,597,467 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, 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 Control¹ of the company has occurred over this reporting period:

Yes: No:

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

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

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

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

Tinglefoot Mining, Inc. from February 28, 1983 – February 26, 1996
Baja Pacific International, Inc. from February 26, 1996 – October 7, 1998
Taig Ventures, Inc., from October 7, 1998 – September 14, 2000
Viper Networks, Inc. from September 14, 2000 - Present

The state of incorporation or registration of the issuer and of each of its predecessors (if any) during the past five years; Please also include the issuer's current standing in its state of incorporation (e.g. active, default, inactive):

Incorporated in the State of Utah on February 28, 1983
Redomiciled to Nevada in May 2005

The Issuer is currently active in the State of Nevada.

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:

On September 13, 2021, the Board of Directors of the Company approved a reverse split of the Corporation's issued and outstanding common stock whereby each two hundred (200) shares of common stock will be converted into one (1) share of common stock. The reverse split was approved by a majority of the Company's shareholders on September 15, 2021.

On October 20, 2021, the Board of Directors unanimously cancelled the approval of the reverse split.

On November 27, 2021, the Company, and the owners of EcoTech Solutions Inc. ("EcoTech") entered into a share exchange agreement, whereby the Company intended to acquire all of the issued and outstanding shares of EcoTech in exchange for the issuance of 230,000,000. EcoTech is an industrial manufacturing and distribution company specializing in both legacy through-hole and SMT (Surface Mount Technology) printed circuit board manufacturing as well as stocking distributor of LED lighting. EcoTech has full component level repair and refurbish capabilities for all industrial electronic and electrical equipment. On February 4, 2022, the Company issued 1,150,000 Series B preferred stock to the owner of EcoTech. Each share of Series B Preferred Stock is convertible into 200 shares of common stock and each share of Series B Preferred Stock is entitled to 200 votes per share.

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

200 East Big Beaver
Troy, Michigan 48083

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

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 Company
Phone: 800-785-7782
Email: info@pacificstocktransfer.com
Address: 6725 Via Austi Parkway, Suite 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:	<u>VPER</u>
Exact title and class of securities outstanding:	<u>Common Stock</u>
CUSIP:	<u>92762R105</u>
Par or stated value:	<u>\$0.00001</u>
Total shares authorized:	<u>20,000,000,000</u> as of date: <u>06.30.24</u>
Total shares outstanding:	<u>6,563,597,467</u> as of date: <u>06.30.24</u>
Total number of shareholders of record:	<u>327</u> as of date: <u>06.30.24</u>

Other classes of authorized or outstanding equity securities:

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). Use the fields below to provide the information, as applicable, for all other authorized or outstanding equity securities.

Exact title and class of securities outstanding:	<u>Preferred Series A</u>
CUSIP:	<u>None.</u>
Par or stated value:	<u>\$0.001</u>
Total shares authorized:	<u>20,000,000</u> as of date: <u>06.30.24</u>
Total shares outstanding:	<u>5,317,600</u> as of date: <u>06.30.24</u>
Total number of shareholders of record:	<u>2</u> as of date: <u>06.30.24</u>

Exact title and class of securities outstanding:	<u>Preferred Series B</u>
CUSIP:	<u>None.</u>
Par or stated value:	<u>\$0.001</u>
Total shares authorized:	<u>20,000,000</u> as of date: <u>06.30.24</u>
Total shares outstanding:	<u>17,289,422</u> as of date: <u>06.30.24</u>
Total number of shareholders of record:	<u>7</u> as of date: <u>06.30.24</u>

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.

1 to 1 voting.

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

Preferred A stock has 1 to 100 voting and 1 to 100 conversion to common stock.
Preferred B stock has 1 to 600 voting and 1 to 200 conversion to common stock.

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

N/A

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.

Preferred B stock was 1 to 200 voting, but subsequently changed to 1 to 600 voting.

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: (If yes, you must complete the table below)

Shares Outstanding as of Second Most Recent Fiscal Year End: <u>Opening Balance</u>	*Right-click the rows below and select "Insert" to add rows as needed.
Date <u>12.31.19</u>	
Common: <u>5,928,852,781</u>	
Preferred A: <u>100,000</u> Preferred B: <u>3,487,500</u>	

Date of Transaction	Transaction type (e.g. new issuance, cancellation, shares returned to treasury)	Number of Shares Issued (or cancelled)	Class of Securities	Value of shares issued (\$/per share) at issuance	Were the shares issued at a discount to market price at the time of issuance ? (Yes/No)	Individual/ Entity Shares were issued to (entities must have individual with voting / investment control disclosed).	Reason for share issuance (e.g. for cash or debt conversion) OR Nature of Services Provided	Restricted or Unrestricted as of this filing.	Exemption or Registration Type.
April 8, 2021	Cancellation	200,000,000	Common Shares	\$0.0002	No	Farid Shouekani	Cancellation	Restricted	Exemption
April 8, 2021	Cancellation	270,000,000	Common Shares	\$0.0006	No	Amjad Shouekani	Cancellation	Restricted	Exemption
May 26, 2021	Cancellation	2,500,000	Series B Preferred	\$0.0001	No	Housam Hajyousif	Cancellation	Restricted	Exemption
May 26, 2021	Cancellation	162,792	Series B Preferred	\$0.0005	No	Hazar Marwan Alemam	Cancellation	Restricted	Exemption
May 26, 2021	Cancellation	250,000	Series B Preferred	\$0.0005	No	Samar Saleh Al-Ashek	Cancellation	Restricted	Exemption
May 26, 2021	Cancellation	250,000	Series B Preferred	\$0.0005	No	Faisal A A Al-Saati	Cancellation	Restricted	Exemption
September 17, 2021	Conversion	7,463,832	Series B Preferred	\$0.0060	Yes	Farid Shouekani	Conversion	Restricted	Exemption
September 17, 2021	Conversion	886,657	Series B Preferred	\$0.0060	Yes	Hala Shouekani	Conversion	Restricted	Exemption
September 17, 2021	Conversion	1,831,298	Series B Preferred	\$0.0060	Yes	Abed Almajid Al Mashoor	Conversion	Restricted	Exemption
September 17, 2021	Conversion	415,581	Series B Preferred	\$0.0060	Yes	Jinan Haba	Conversion	Restricted	Exemption
November 8, 2021	New issuance	10,000,000	Common Shares	\$0.0109	Yes	Bassim Alkhafaji	Service	Restricted	Exemption
February 3, 2022	New Issuance	12,406,082	Common Shares	\$0.0109	No	Bassim Alkhafaji	Service	Restricted	Exemption
February 4, 2022	New Issuance	1,150,000	Series B Preferred	\$0.0045	No	Joshua Jeter	Acquisition	Restricted	Exemption
February 10, 2022	Conversion	625,000	Series B Preferred	\$0.0012	No	Farid Shouekani	Conversion	Restricted	Exemption
February 10, 2022	Conversion	504,221	Series B Preferred	\$0.0012	No	Ayman Shouekani	Conversion	Restricted	Exemption
February 10, 2022	Conversion	1,238,125	Series B Preferred	\$0.0012	No	Jinan Haba	Conversion	Restricted	Exemption
February 10, 2022	Conversion	250,000	Series B Preferred	\$0.0025	No	Bashar Imam	Conversion	Restricted	Exemption

May 18, 2022	New Issuance	10,671,937	Common Shares	\$0.0022	No	Bassim Alkhafaji	Service	Restricted	Exemption
September 22, 2022	New Issuance	166,666,667	Common Shares	\$0.0008	No	Mark Matrazzo	Investment	Restricted	Exemption
December 2, 2022	New Issuance	100,000,000	Common Shares	\$0.0005	No	Curt Kramer Geneva Roth Remark Holdings, Inc.	Cash	Restricted	Exemption
December 8, 2022	New Issuance	10,000,000	Common Shares	\$0.0005	No	Scott Gibson SAG Equity Group, LLC	Service	Restricted	Exemption
January 20, 2023	New Issuance	100,000,000	Common Shares	\$0.0004	No	Cede & Co.	Investment	Restricted	Exemption
August 1, 2023	Return of Stock	(1,150,000)	Series B Preferred	\$0.0045	No	Joshua Jeter	Acquisition	Restricted	Exemption
September 9, 2023	New Issuance	1,500,000	Series A Preferred	\$0.0004	No	Sean Robinson	Service	Restricted	Exemption
September 12, 2023	New Issuance	5,217,600	Series A Preferred	\$0.0002	No	Ameer Shouekani	Conversion	Restricted	Exemption
September 18, 2023	New Issuance	3,750,000	Series B Preferred	\$0.0002	No	Farid Shouekani	Conversion	Restricted	Exemption
February 6, 2024	New Issuance	110,000,000	Common Shares	\$0.00025	No	Cede & Co.	Investment	Unrestricted	Exemption
February 8, 2024	New Issuance	160,000,000	Common Shares	\$0.00025	No	Cede & Co.	Investment	Unrestricted	Exemption
February 12, 2024	New Issuance	275,000,000	Common Shares	\$0.0004	No	Pacific Capital Markets LLC	Service	Restricted	Exemption
April 2, 2024	New Issuance	150,000,000	Common Shares	\$0.0004	No	Sean Robinson	Investment	Unrestricted	Exemption
Shares Outstanding on Date of This Report:									
<u>Ending Balance</u> Ending <u>Balance:</u> Date: June 30, 2024 Common: <u>6,563,597,467</u> Preferred A: <u>6,817,600</u> Preferred B: <u>17,289,422</u>									

Example: A company with a fiscal year end of December 31st, 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, 2021 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:

- Zachary R. Logan is the control person for Pacific Capital Markets LLC

B. Promissory and Convertible Notes

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

No: Yes: (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. <small>*You must disclose the control person(s) for any entities listed.</small>	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:

N/A

4) Issuer’s Business, Products and Services

The purpose of this section is to provide a clear description of the issuer’s current operations. (Please 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”)

Viper Networks, Inc., and subsidiaries, (the "Company" or “Viper” or “the Issuer”), in partnership with Apollo Metro, is a manufacturer and distributor of highly efficient LED lighting to provide superior turnkey LED lighting solutions for metropolitan areas (streets and highways), parking lots and warehousing facilities anywhere. By combining LED Lighting, Wireless MESH, Sensors, Infrared and Video into a single design; Apollo Metro Solutions' proprietary line of wireless products can be applied to existing infrastructure through streamlined system integration for a full selection of intelligent LED lighting solutions worldwide.

Viper Networks also provides telecom engineering services for planning, network expansion and managed services to telecommunication service providers of various telecom networks in the U.S., Middle East and Northern Africa with top tier expertise in wireless communications.

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

None

C. Describe the issuers’ principal products or services.

With the main product line Apollo Smart Lights, the Company is a manufacturer and distributor of highly efficient LED lighting to provide superior turnkey LED lighting solutions for metropolitan areas. The Company also, provides telecom engineering services

for planning, network expansion and managed services to telecommunication service providers of various telecom networks in the U.S., Middle East and Northern Africa with top tier expertise in wireless communications.

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 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, 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.

N/A

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 any officers, or directors of the company, individuals or entities controlling more than 5% of any class of the issuers 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.

Names of All Officers, Directors and Control Persons	Affiliation with Company (e.g. Officer Title /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
<u>Farid Shouekani</u>	<u>President, CEO, CFO, Treasurer, Secretary, Director</u>	<u>Rochester Hills, MI</u>	<u>38,442,088</u>	<u>Common Shares</u>	<u>0.67%</u>	
<u>Farid Shouekani</u>	<u>President, CEO, CFO, Treasurer, Secretary, Director</u>	<u>Rochester Hills, MI</u>	<u>8,088,832</u>	<u>Series B Preferred</u>	<u>55.07%</u>	
<u>Bassim Alkhafaji</u>	<u>Strategic Business Advisor & Technology Executive - Director</u>	<u>Brecksville, OH</u>	<u>22,406,082</u>	<u>Common Shares</u>	<u>0.39%</u>	
<u>Abed Almajid Al Mashhoor</u>	<u>>5%</u>	<u>UAE</u>	<u>1,831,208</u>	<u>Series B Preferred</u>	<u>12.47%</u>	

<u>Housam Haiyousif</u>	<u>>5%</u>	<u>Orland Park, IL</u>	<u>328,400,000</u>	<u>Common Shares</u>	<u>5.69%</u>	
<u>Ronald G. Weaver</u>	<u>>5%</u>	<u>Irvine, CA</u>	<u>100,000</u>	<u>Series A Preferred</u>	<u>100%</u>	
<u>Hala Shouekani</u>	<u>>5%</u>	<u>Rochester Hills, MI</u>	<u>886,657</u>	<u>Series B Preferred</u>	<u>6.04%</u>	<u>Family member of the CEO</u>
<u>Joshua Jeter</u>	<u>>5%</u>	<u>Somonauk, IL</u>	<u>1,150,000</u>	<u>Series B Preferred</u>	<u>7.83%</u>	
<u>Jinan Haba</u>	<u>>5%</u>	<u>Rochester Hills, MI</u>	<u>1,238,125</u>	<u>Series B Preferred</u>	<u>8.43%</u>	

7) Legal/Disciplinary History

A. Identify whether any of the persons or entities listed above have, in the past 10 years, been the subject of:

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.

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.

Securities Counsel (must include Counsel preparing Attorney Letters).

Name: Jeff Turner
Address 1: 897 W Baxter Dr.
Address 2: South Jordan, UT 84095
Phone: (801) 810-4465
Email: jeff@jdt-legal.com

Accountant or Auditor

Name: Cheryl King
Firm: Pretty Productive Financials
Address 1: 2411 3rd Street, #C
Address 2: Santa Monica, CA 90405
Phone: (310) 295-1213
Email: cheryl@vipernetworks.com

Investor Relations

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

All other means of Investor Communication:

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) Disclosures & Financial Statements

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

Name: Cheryl King, CPA
Title: Consultant
Relationship to Issuer: Outside Accounting Consulting

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

- IFRS
 U.S. GAAP

C. The following financial statements were prepared by (name of individual)²:

Name: Cheryl King, CPA
Title: Consultant
Relationship to Issuer: Outside Accounting Consulting

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

Cheryl King is an experienced CPA accounting professional with experience in internal and external financial reporting. Including public accounting, audits, personal income tax; Internal controls, government accounting, and internal audits. Extensive knowledge in managing the financial reporting process, business management, and operations, particularly for start-ups and companies in the hypergrowth phase.

Previously, she was a Controller at Platinum, HRM, and an Accounting Manager at Concord Music Group and Dreamworks Animation. She spent 6 years in Public Accounting in both tax and audit. Including experience in policies and procedures implementation, Defense Contract reporting, and compliance.

Cheryl King received her BA from Cal State Fullerton University's Mihaylo College of Business and Economics.

Provide the following financial statements 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.

² 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.

- 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

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, Farid Shouekani certify that:

1. I have reviewed this Disclosure Statement for Viper Networks, 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.

August 26, 2024

/s/ Farid Shouekani

Principal Financial Officer:

I, Farid Shouekani certify that:

1. I have reviewed this Disclosure Statement for Viper Networks, 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.

August 26, 2024

/s/ Farid Shouekani

VIPER NETWORKS, INC.



UNAUDITED FINANCIAL STATEMENTS FOR THE SIX MONTHS ENDED JUNE 30, 2024

VIPER NETWORKS, INC.

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Viper Networks, Inc.
Balance Sheets
(UNAUDITED)

	June 30, 2024	December 31, 2023
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 12	\$ 44
Accounts Receivable	7,640	2,000
Inventory	279,215	242,536
Total Current Assets	286,867	244,580
Fixed Assets		
Computers	\$ 5,667	\$ 6,666
Machinery & Equipment	15,726	15,726
Total Other Assets	21,393	22,392
Other Assets		
Investment in Subsidiary	\$ -	\$ -
Total Other Assets	-	-
TOTAL ASSETS	\$ 308,260	\$ 266,972
LIABILITIES AND STOCKHOLDERS' DEFICIT		
Liabilities		
Accounts payable and accrued expenses	\$ 83,684	\$ 76,581
Accrued salaries	225,000	150,000
Due to related parties	300,815	285,342
Total Current Liabilities	609,499	511,923
Long-Term Liabilities	\$ 12,901	\$ 15,322
Total Long-Term Liabilities	12,901	15,322
Total Liabilities	622,400	527,245
Stockholders' Deficit		
Preferred Series A stock, par value \$0.001, 20,000,000 shares authorized, 5,317,600 shares and 100,000 issued and outstanding as of June 30, 2024, and December 31, 2023, respectively.	5,318	6,818
Preferred Series B stock, par value \$0.001, 20,000,000 shares authorized, 17,289,422 shares issued and outstanding as of June 30, 2024, and December 31, 2023, respectively.	17,290	17,290

Common stock, par value \$0.00001, 20,000,000,000 shares		
authorized, 6,563,597,467 and 5,868,597,467 shares		
issued and outstanding		
as of June 30, 2024, and December 31, 2023,		
respectively.	295,899	288,949
Stock payable	72,000	72,000
Treasury stock, at cost	(223,028)	(223,028)
Additional Paid-In Capital	72,756,785	72,594,735
Accumulated deficit	(73,238,405)	(73,017,037)
Total Stockholders' Equity (Deficit)	<u>(314,141)</u>	<u>(260,273)</u>
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY	<u>\$ 308,260</u>	<u>\$ 266,972</u>

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

Viper Networks, Inc.
Statement of Operations
(UNAUDITED)

	For the six months ended June 30, 2024	For the six months ended June 30, 2023
Revenues, net of discount	\$ 59,865	\$ 500
Cost of goods sold	365	251
Gross profit (loss)	59,500	249
Operating Expenses		
General and Administrative Expenses	80,279	82,238
Professional and compensation fees	195,401	25,771
Total Operating Expenses	275,680	108,009
Net Operating Loss	(216,180)	(107,760)
Other Income (Expenses)		
Interest Expense	(4,189)	(6,025)
Depreciation Expense	(1,000)	(1,000)
Income (Loss) from Nonconsolidated Subsidiary	-	96,086
Total Income (Expense)	(5,189)	89,061
Net Income (Loss)	\$ (221,369)	\$ (18,699)
Earnings per share - Basic and diluted	\$ (0.00)	\$ (0.00)
Weighted average common shares outstanding - Basic and diluted	6,445,531,169	5,858,041,911

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

Viper Networks, Inc.

Statement of Stockholders' Deficit
For the Six Months Ended June 30, 2024

(UNAUDITED)

	Common Stock, par value \$0.0001		Preferred Stock, Series A par value \$0.001		Preferred Stock, Series B par value \$0.001		Additional Paid in Capital	Accumulated Deficit	Stock Payable	Treasury Stock	Stockholder' Deficit
	Shares	Amount	Shares	Amount	Shares	Amount					
Balance December 31, 2021	5,468,852,781	\$275,952	100,000	\$100	10,922,076	\$10,923	\$71,389,266	(\$72,069,507)	\$160,980	(\$223,028)	(\$455,315)
Prior period Adjustment	-	30	-	-	-	-	(24)	(573)	-	-	(567)
Conversion of accrued salaries into Series Preferred B	-	-	-	-	625,000	625	149,375	-	-	-	150,000
Conversion of debt into Series Preferred B	-	-	-	-	1,742,346	1,742	369,208	-	-	-	370,950
Conversion of stock payable into Series Preferred B	-	-	-	-	250,000	250	124,730	-	(124,980)	-	-
Issuance of Series Preferred B for Ecotech acquisition	-	-	-	-	1,150,000	1,150	1,691,448	-	-	-	1,692,598
Common shares issued pursuant to subscription agreement	166,666,667	1,667	-	-	-	-	123,333	-	-	-	125,000
Common shares issued pursuant to Regulation A Issuance	100,000,000	1,000	-	-	-	-	49,000	-	-	-	50,000
Common shares issued pursuant to consulting agreement	33,078,019	300	-	-	-	-	55,964	-	36,000	-	92,264
Net income	-	-	-	-	-	-	-	(126,023)	-	-	(126,023)
Balance December 31, 2022	5,768,597,467	\$278,949	100,000	\$100	14,689,422	\$14,690	\$73,952,299	(\$72,196,103)	\$72,000	(\$223,028)	\$1,898,907
Common shares issued pursuant to subscription agreement	100,000,000	10,000	-	-	-	-	30,000	-	-	-	40,000
Net income	-	-	-	-	-	-	-	10,363	-	-	10,363
Balance March 31, 2023	5,868,597,467	\$288,949	100,000	\$100	14,689,422	\$14,690	\$73,982,299	(\$72,185,740)	\$72,000	(\$223,028)	\$1,949,270
Net income	-	-	-	-	-	-	-	(29,062)	-	-	(29,062)
Balance June 30, 2023	5,868,597,467	\$288,949	100,000	\$100	14,689,422	\$14,690	\$73,982,299	(\$72,214,802)	\$72,000	(\$223,028)	\$1,920,208
Issuance of Series Preferred A for Consulting Agreement	-	-	1,500,000	1,500	-	-	58,500	-	-	-	60,000
Conversion of debt into Series Preferred A	-	-	5,217,600	5,218	-	-	99,134	-	-	-	104,352
Conversion of debt into Series Preferred B	-	-	-	-	3,750,000	3,750	146,250	-	-	-	150,000
Net income	-	-	-	-	-	-	-	(71,815)	-	-	(71,815)
Balance September 30, 2023	5,868,597,467	\$288,949	6,817,600	\$6,818	18,439,422	\$18,440	\$74,286,184	(\$72,286,617)	\$72,000	(\$223,028)	\$2,162,745
Return of Series Preferred B for Ecotech acquisition	-	-	-	-	(1,150,000)	(1,150)	(1,691,448)	-	-	-	(1,692,598)
Net income	-	-	-	-	-	-	-	(730,419)	-	-	(730,419)
Balance December 31, 2023	5,868,597,467	\$288,949	6,817,600	\$6,818	17,289,422	\$17,290	\$72,594,735	(\$73,017,037)	\$72,000	(\$223,028)	(\$260,273)

Common shares issued pursuant to subscription agreement	270,000,000	2,700	-	-	-	-	64,800	-	-	-	67,500
Common shares issued pursuant to marketing agreement	275,000,000	2,750	-	-	-	-	97,250	-	-	-	100,000
Net income	-	-	-	-	-	-	-	(171,482)	-	-	(171,482)
Balance March 31, 2024	6,413,597,467	\$294,399	6,817,600	\$6,818	17,289,422	\$17,290	\$72,756,785	(\$73,188,519)	\$72,000	(\$223,028)	(\$264,256)
Conversion of Series Preferred A to Common Shares	150,000,000	1,500	(1,500,000)	(1,500)	-	-	-	-	-	-	0
Net income	-	-	-	-	-	-	-	(49,886)	-	-	(49,886)
Balance June 30, 2024	6,563,597,467	\$295,899	5,317,600	\$5,318	17,289,422	\$17,290	\$72,756,785	(\$73,238,405)	\$72,000	(\$223,028)	(\$314,141)

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

Viper Networks, Inc.
Statement of Cash Flows
(UNAUDITED)

	For the six months ended June 30, 2024	For the six months ended June 30, 2023
OPERATING ACTIVITIES		
Net Loss	\$ (221,369)	\$ (18,699)
Adjustments to reconcile Net Income to Net Cash used in operations:		
Inventory	(36,680)	(10,000)
Depreciation	1,000	1,000
Accounts receivable	(5,640)	-
Accounts payable and other current liabilities	22,576	86,609
Net cash used in operating activities	(240,112)	58,910
INVESTING ACTIVITIES		
Fixed Assets - Computers	-	-
Machinery & Equipment	-	-
Investment in Subsidiary (EcoTech Solutions)	-	(96,086)
Net cash provided by investing activities	-	(96,086)
FINANCING ACTIVITIES		
Accrued Salaries	75,000	(974)
Loans	(2,420)	(4,033)
Additional Paid-In Capital	162,050	30,000
Common Stock	6,950	10,000
Preferred Stock - Series A	(1,500)	-
Preferred Stock - Series B	-	-
Stock Payable	-	-
Net cash provided by financing activities	240,080	34,993
Net change in cash	(32)	(2,183)
Cash at beginning of period	44	2,466
Cash at end of period	\$ 12	\$ 283
Supplemental disclosure of cash flow information:		
Cash paid for interest	\$ 4,189	\$ 6,025
Non-cash Investing and Financing Activities		
Conversion of Series Preferred A to Common Shares	\$ 60,000	\$ -

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

VIPER NETWORKS, INC. AND SUBSIDIARIES
Notes to the Unaudited Financial Statements

NOTE 1 – ORGANIZATION AND DESCRIPTION OF BUSINESS

Viper Networks, Inc. and subsidiaries, (the "Company" or "Viper" or "the Issuer"), in partnership with Apollo Metro, is a manufacturer and distributor of highly efficient LED lighting to provide superior turnkey LED lighting solutions for metropolitan areas (streets and highways), parking lots and warehousing facilities anywhere. By combining LED Lighting, Wireless MESH, Sensors, Infrared and Video into a single design; Apollo Metro Solutions' proprietary line of wireless products can be applied to existing infrastructure through streamlined system integration for a full selection of intelligent LED lighting solutions worldwide.

Viper Networks also provides telecom engineering services for planning, network expansion and managed services to telecommunication service providers of various telecom networks in the U.S., Middle East and Northern Africa with top tier expertise in wireless communications.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

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

The accompanying unaudited financial statements have been prepared on a basis consistent with GAAP for financial information. In the opinion of management, the accompanying unaudited financial statements reflect all adjustments, consisting of only normal and recurring adjustments, necessary for a fair presentation of the results of operations, financial position and cash flows for the periods presented. The results of operations for the periods are not necessarily indicative of the results expected for any future period.

Principles of Consolidation

The accompanying consolidated financial statements of the Company include the accounts of its wholly owned subsidiaries.

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. Accordingly, actual results could differ from those estimates. Such estimates include management's assessments of the carrying value of certain assets, useful lives of assets, and related depreciation and amortization methods applied.

Cash equivalents

The Company considers all highly liquid investments with an original maturity of three months or less when purchased to be cash equivalents. At June 30, 2024, the Company had no cash equivalents besides what was in the cash balances as of those dates.

Fair value of financial instruments

The Company adopted the provisions of FASB Accounting Standards Codification ("ASC") 820 (the "Fair Value Topic") which defines fair value, establishes a framework for measuring fair value under U.S. GAAP, and expands disclosures about fair value measurements.

The Fair Value Topic defines fair value as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. It requires that valuation techniques maximize the use of observable inputs and minimize the use of unobservable inputs. It also establishes a fair value hierarchy, which prioritizes the valuation inputs into three broad levels.

The following fair value hierarchy is used to classify assets and liabilities based on the observable inputs and unobservable inputs used in order to value the assets and liabilities:

Market approach—Uses prices and other relevant information generated by market transactions involving identical or comparable assets or liabilities. Prices may be indicated by pricing guides, sale transactions, market trades, or other sources.

Cost approach—Based on the amount that currently would be required to replace the service capacity of an asset (replacement cost); and

Income approach—Uses valuation techniques to convert future amounts to a single present amount based on current market expectations about the future amounts (includes present value techniques, and option-pricing models). Net present value is an income approach where a stream of expected cash flows is discounted at an appropriate market interest rate.

Level 1: Quoted market prices available in active markets for identical assets or liabilities as of the reporting date. An active market for an asset or liability is a market in which transactions for the asset or liability occur with significant frequency and volume to provide pricing information on an ongoing basis.

Level 2: Observable inputs other than Level 1 inputs. Example of Level 2 inputs include quoted prices in active markets for similar assets or liabilities and quoted prices for identical assets or liabilities in markets that are not active.

Level 3: Unobservable inputs based on the Company's assessment of the assumptions that are market participants would use in pricing the asset or liability.

The carrying amount of the Company's financial assets and liabilities, such as cash, accounts receivable, prepaid expenses, inventory, accounts payable, and accrued expenses approximate their fair value because of the short maturity of those instruments. The Company's notes payable approximates the fair value of such liabilities based upon management's best estimate of interest rates that would be available to the Company for similar financial arrangements at June 30, 2024.

Commitments and contingencies

The Company follows subtopic 450-20 of the FASB ASC to report accounting for contingencies. Liabilities for loss contingencies arising from claims, assessments, litigation, fines and penalties and other sources are recorded when it is probable that a liability has been incurred and the amount of the assessment can be reasonably estimated.

Revenue recognition

The Company recognizes revenue in accordance with ASU No. 2014-09, Revenue from Contracts with Customers (Topic 606).

Under ASU 2014-9, the Company recognizes revenue when its customers obtain control of the promised good or services, in an amount that reflects the consideration which the Company expects to receive in exchange for those goods or services. The Company applies the following five-step: (i) identify the contract(s) with a customer; (ii) identify the performance obligation(s) in the contract; (iii) determine the transaction price; (iv) allocate the transaction price to the performance obligation(s) in the contract; and (v) recognize revenue when (or as) the Company satisfies a performance obligation.

At contract inception, once the contract is determined to be within the scope of ASU 2014-09, the Company identifies the performance obligation(s) in the contract by assessing whether the goods or services promised within each contract are distinct. The Company then recognizes revenue for the amount of the transaction price that is allocated to the respective performance obligation when (or as) the performance obligation is satisfied.

Income taxes

The Company follows Section 740-10-30 of the FASB ASC, 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 temporary differences are expected to be recovered or settled. 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. 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.

The Company adopted section 740-10-25 of the FASB ASC ("Section 740-10-25") 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. The Company had no material adjustments to its assets and/or liabilities for unrecognized income tax benefits according to the provisions of Section 740-10-25.

Stock-based compensation

In December 2004, the FASB issued FASB ASC No. 718, *Compensation – Stock Compensation* (“ASC No. 718”). Under ASC No. 718, companies are required to measure the compensation costs of share-based compensation arrangements based on the grant-date fair value and recognize the costs in the financial statements over the period during which employees are required to provide services. Share-based compensation arrangements include stock options, restricted share plans, performance-based awards, share appreciation rights and employee share purchase plans. As such, compensation cost is measured on the date of grant at their fair value. Such compensation amounts, if any, are amortized over the respective vesting periods of the option grant. The Company applies this statement prospectively.

Equity instruments (“instruments”) issued to other than employees are recorded on the basis of the fair value of the instruments, as required by ASC No. 718. FASB ASC No. 505, *Equity Based Payments to Non-Employees*, defines the measurement date and recognition period for such instruments. In general, the measurement date is when either (a) a performance commitment, as defined, is reached or (b) the earlier of (i) the non-employee performance is complete or (ii) the instruments are vested. The measured value related to the instruments is recognized over a period based on the facts and circumstances of each particular grant as defined in the FASB ASC.

There are no outstanding options or warrants as of June 30, 2024.

Net loss per share

The Company computes basic and diluted earnings per share amounts pursuant to section 260-10-45 of the FASB ASC. Basic earnings per share is computed by dividing net loss available to common shareholders, by the weighted average number of shares of common stock outstanding during the period, excluding the effects of any potentially dilutive securities. Diluted earnings per share is computed by dividing net loss available to common shareholders by the diluted weighted average number of shares of common stock during the period. The diluted weighted average number of common shares outstanding is the basic weighted number of shares adjusted as of the first day of the year for any potentially dilutive debt or equity.

There were no potentially dilutive shares outstanding as of June 30, 2024.

NOTE 3 – LIQUIDITY AND CAPITAL RESOURCES

The Company’s financial statements are prepared in accordance with generally accepted accounting principles applicable to a going concern. This contemplates the realization of assets and the liquidation of liabilities in the normal course of business. The net loss for the six months ended June 30, 2024, was approximately \$221.4 thousand, and the Company has approximately \$73.2 million of accumulated deficit and working capital deficit of \$335,533 as of June 30, 2024. The Company does not have a source of revenue sufficient to cover its operation costs giving substantial doubt for it to continue as a going concern. The Company will be dependent upon the raising of additional capital through selling of common stock in order to implement its business plan, or merge with another operating company. Management is currently evaluating several investment opportunities which are at various stages of due diligence. Given the complex nature of such investigations and negotiations, management cannot predict when any future investments will be consummated. There can be no assurance that the Company will be successful in these efforts in order to continue as a going concern.

NOTE 4 – CAPITAL STOCK

The Company’s authorized capital at June 30, 2024, is 20,000,000,000 common shares with a par value of \$0.00001 per share, of which there are 6,563,597,467 shares issued and outstanding. There are 20,000,000 preferred Series A shares with a par value of \$0.001 per share, of which there are 5,317,600 shares issued and outstanding as of June 30, 2024. There are 20,000,000 preferred Series B shares with a par value of \$0.001 per share, of which there are 17,289,422 shares issued and outstanding as of June 30, 2024.

During the six months ended June 30, 2024, the Company issued 270,000,000 shares of common stock with a fair value of approximately \$67,500 pursuant to a subscription agreement.

During the six months ended June 30, 2024, the Company issued 275,000,000 shares of common stock with a fair value of \$100,000 pursuant to a service agreement.

During the six months ended June 30, 2024, the Company converted 1,500,000 shares of Series Preferred A for 150,000,000 common shares with a fair value of \$60,000 pursuant to a service agreement.

NOTE 5 – WARRANTS

The Company's has an no outstanding and exercisable warrant as of June 30, 2024.

NOTE 6 – INCOME TAXES

Management did not provide any current U.S. federal income tax provision or benefit for the current or any prior periods because the Company has experienced operating losses since inception. Management has determined that the Company does not have any uncertain tax positions and associated unrecognized benefits that would impact the consolidated financial statements or related disclosures.

Deferred income tax assets and liabilities are computed annually for differences between financial statement and tax bases 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. Income tax expense is the tax payable or refundable for the period plus or minus the change during the period in deferred tax assets and liabilities. The net deferred tax assets and liabilities included in the financial statements consist of the following amounts at June 30, 2024:

Deferred Tax Assets:	
Net operating loss carryforwards	\$15,134,596
Total	<u>15,134,596</u>
Less valuation allowance	<u>\$(15,134,596)</u>

The ultimate realization of deferred tax assets is dependent upon the generation of future taxable income during the periods in which those temporary differences become deductible. Management considers the scheduled reversal of deferred tax liabilities, historical taxable income including available net operating loss carryforwards to offset taxable income, and projected future taxable income in making this assessment.

Past and future changes in the ownership of the Company may place limitations on the use of these net operating losses pursuant to Section 382 of the Internal Revenue Code.

NOTE 7 – ACCRUED COMPENSATION AND RELATED PARTY TRANSACTIONS

The Company has accrued for salaries due only to one officer of the company, which is recorded on an annual basis.

The balance of accrued salaries was \$0 and \$225,000 as of June 30, 2024, and December 31, 2023.

Advances from related parties and unrelated parties consisted of the following at June 30, 2024 and December 31, 2023:

	June 30, 2024	December 31, 2023
Athena Brown	3,767	0
Ameer Shouekani	4,223	6,789
Farid Shouekani (CEO)	166,485	149,795
Six Twenty Management LLC (unrelated)	60,000	60,000
Bashir Imam	30,906	30,906
Hala Shouekani	3,267	4,352
Charles Castelli	4,000	4,000
Mustafa Alsamarac	10,000	10,000
Ayman Shouekani	14,500	0
Jinan Haba	3,667	10,000
Total Advances	<u>\$300,815</u>	<u>\$285,342</u>

The due to related party consists of unsecured advances to the Company, from shareholders, related parties, and officer of the company. The loans totaled \$300,815 and \$285,342 as of June 30, 2024 and December 31, 2023, respectively. Such advances will be repaid upon the increase in operations and as additional cashflow becomes available.

NOTE 8 – BUSINESS ACQUISITION OF ECOTECH SOLUTIONS INC.

On November 27, 2021, the Company and the owners of EcoTech Solutions Inc. (“EcoTech”) entered into a share exchange agreement, whereby the Company would acquire all of the issued and outstanding shares of EcoTech on the date of acquisition.

EcoTech is an industrial manufacturing and distribution company specializing in both legacy through-hole and SMT (Surface Mount Technology) printed circuit board manufacturing as well as stocking distributor of LED lighting. EcoTech has full component level repair and refurbish capabilities for all industrial electronic and electrical equipment.

On February 3, 2022, the Company issued 1,150,000 Series B preferred stock to the owner of EcoTech, to acquire the entire operations of the business, in exchange of all of its issued and outstanding stock, which was a total of 230,000,000 shares on the date of acquisition.

The cost of the acquisition of EcoTech by the Company were measured based on the fair value of the assets received, which was valued at approximately \$1,692,598. There were no transaction costs incurred as part of this acquisition. There were no gains or losses recognized due to the acquisition of EcoTech.

Each share of Series B Preferred Stock is convertible into 200 shares of common stock and each share of Series B Preferred Stock is entitled to 200 votes per share.

The Company will not have and influential control over the daily management of the business nor the day-to-day operations of EcoTech.

The Company adopted the provisions of FASB Accounting Standards Codification (“ASC”) 805 (“Business Combinations”) which defines business combinations, establishes a framework for accounting for business combinations under U.S. GAAP, and expands on the disclosures about business combinations.

The Company adopted the provisions of FASB Accounting Standards Codification (“ASC”) 323 (“Investments—Equity Method and Joint Ventures”) which discusses specific guidance on applying the equity method of accounting to investments in partnerships, unincorporated joint ventures, and limited liability companies under U.S. GAAP, and expands on the disclosures about investments in partnerships, unincorporated joint ventures, and limited liability companies being accounted for under the Equity Method.

NOTE 9 – BUSINESS SEPARATION FROM ECOTECH SOLUTIONS INC.

On August 1, 2023, the Company and the owners of EcoTech signed a separation agreement to cease combined business operations. The 1,150,000 Series B preferred shares issued to EcoTech was returned to the Company and the internal accounts were settled.

Viper will continue to utilize the facilities on a rental basis, and services for fee if needed.

NOTE 10 –SUBSEQUENT EVENTS

On January 24, 2023, the Company has entered into an agreement with the City of Palos Hills, Illinois to install the Company's Apollo Smart Light poles throughout the city. This is the Company's first major project in the Greater Chicago area.