SinglePoint, Inc.

State of Incorporation: Nevada

2999 North 4th Street Suite 530
Phoenix AZ 85018
(855)711-2009
www.SinglePoint.com

SIC Code: 7385

ANNUAL REPORT
For the Year Ended December 31, 2017
(the "Reporting Period")

The number of shares outstanding of our common stock, par value $0.0001 per share ("common stock"), is 935,585,925 shares as of December 31, 2017.

The number of shares outstanding of our common stock, par value $0.0001 per share ("common stock"), is 905,507,800 shares as of September 30, 2017.

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

Yes: ☐ No: ☒

Indicate by check mark whether the company's shell status has changed since the previous reporting period:
Yes: ☐ No: ☒

Indicate by check mark whether a change in control of the company has occurred over this reporting period:
Yes: ☐ No: ☒

For more information:
www.OTCQB.com Ticker: SING
or
www.SinglePoint.com

Disclosure Regarding Forward-Looking Statements

Any reference to "Singlepoint" (which also may be referred to as the "Company", "we", "us" or "our") means Singlepoint, Inc. You should read the following discussion of our financial condition and results of operations together with the consolidated financial statements and notes to the consolidated financial statements included elsewhere in this Annual Report.

This Annual Report and certain other communications made by us contain "forward-looking statements." Forward-looking statements include, but are not limited to, statements about our financial position, business strategy, competitive position, potential growth opportunities, future operating performance, effects of competition, the effects of future legislation or regulations and plans and objectives of our management for future operations. Any statement made herein that is not a statement of historical fact should be considered a forward-looking statement. We have based our forward-looking statements on our management's beliefs and assumptions based on information available to our management at the time the statements are made. Use of the words "may," "should," "continue," "plan," "potential," "anticipate," "believe," "estimate," "expect," "intend," "could," "project," "predict" or variations of such words and similar expressions are intended to identify forward-looking statements but are not the exclusive means of identifying such statements. All subsequent written and oral forward-looking statements attributable to us or persons acting on our behalf are expressly qualified in their entirety by the applicable cautionary statements.

These forward-looking statements rely on assumptions, estimates and predictions that could be inaccurate and that are subject to risks and uncertainties that could cause actual results to differ materially from expected results. Forward-looking statements speak only as of the date of this Annual Report. Except as required by applicable law, we undertake no obligation to publicly update or revise any forward-looking statements, whether as a result of new information, future events or otherwise.

Available Information

The Company's common stock has been quoted on the OTCQB under the trading symbol "SING." As part of the OTCQB listing requirements, the Company has been required to prepare and post material news, quarterly and annual financial reports on the OTCQB's website.

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PART A - GENERAL COMPANY INFORMATION

Item I. The Exact Name of the Issuer and its Predecessor (if any)

Exact name of the issuer: Singlepoint, Inc

Exact names of predecessor entities in the past five years and dates of name changes:

SinglePoint Inc.	July 1st 2013 - Current
Carbon Credits International, Inc.	December 23rd 2011- June 30th 2013
LifeStyle Wireless, Inc	April 14th 2006- December 23rd 2011

Item II. The Address of the Issuer's Principal Executive Offices

Principal Executive Offices:	Address: 2999 N. 44th St Suite 530 Phoenix Arizona 85018 Phone: 602-481-1544 Email: gregl@singlepoint.com Website(s): www.singlepoint.com
Investor Relations Officer:	Name: Michael McCarthy Firm: Network Newswire Address 1: 1324 Lexington Ave, Ste 117 New York, NY 10128 Phone: 2124181217 Email: Michael@networknewswire.com

Item III. The Jurisdiction and Date of the Issuer's Incorporation or Organization

Singlepoint, Inc. was incorporated in the state of Nevada on October 15th, 2007

PART B – SHARE STRUCTURE

Item IV. The Exact Title and Class of Securities Outstanding

Trading Symbol: SING
Exact title and class of securities outstanding: Common Stock
CUSIP: 82932V 102
Par or Stated Value: 0.0001

Additional class of securities (if necessary):
Trading Symbol: N/A
Exact title and class of securities outstanding: Class A Convertible Preferred Stock
CUSIP: 82932V 102
Par or Stated Value: 0.0001

Item V. Par or Stated Value and Description of the Security

The Company's outstanding securities consist of common stock, par value $0.0001 per share and Class A Convertible Preferred Stock, par value $0.0001 per share.

Class A Convertible Preferred Shares

Each share of Class A Convertible Preferred Stock ("Class A Shares") is convertible at any time into 25 shares of common stock. No dividends are payable unless declared by the Board of Directors. Each share of Class A Stock votes with the shares of common Stock and is entitled to 50 votes per share and ranks senior to all other classes of stock in liquidation in the amount of $1 per share.

Item VI. The Number of Shares or Total Amount of the Securities Outstanding for Each Class of Securities Authorized

As of December 31, 2017					
Class	Number of Shares Authorized	Number of Shares Outstanding	Freely Tradable Shares (Public Float) (1)	Total Number of Beneficial Stockholders (2)	Total Number of Stockholders of Record
Common Stock	2,000,000,000	935,585,925	768,008,819	N/A	204
Preferred Stock	60,000,000	47,750,000	—	—	5
As of December 31, 2016					
Class	Number of Shares Authorized	Number of Shares Outstanding	Freely Tradable Shares (Public Float)	Total Number of Beneficial Stockholders	Total Number of Stockholders of Record
Common Stock	1,000,000,000	639,034,093	428,657,978	N/A	203
Preferred Stock	60,000,000	31,750,000	—	—	4

(1) For purposes of this calculation only, shares of common stock held by each of the Company's directors and officers on the given date and by each person who the Company knows beneficially owned 5% or more of the outstanding common stock on that date have been excluded in that such persons may be deemed to be affiliates.
(2) Exact number not available. There are greater than 100 beneficial shareholders owning at least 100 shares of the Company's common stock.

Item VII. The Name and Address of the Transfer Agent

Name: West Coast Stock Transfer Inc.
Address: 721 N. Vulcan Ave. Ste. 205 Encinitas CA 92024
Phone: 619-664-4780

West Coast Stock Transfer Inc. is currently registered under the Securities Exchange Act of 1934, as amended, and is an authorized transfer agent subject to regulation by the SEC.

PART C – BUSINESS INFORMATION

Item VIII. The Nature of the Issuer's Business

Singlepoint Inc. (the "Singlepoint), a state of the art mobile technology company focusing on mobile payments, and developing new technologies in blockchain and cannabis markets. Singlepoint operates a best-in-class mobile commerce and communications platform specifically designed to serve the needs of small business operators, as well as vendors that want to accept mobile credit card payments. Singlepoint's SMS services allows our clients to conduct business transactions and engage in targeted communication campaigns with their customers on a national and international scale.

Singlepoint was incorporated in Nevada on October 15, 2007. The Company has a December 31 year end.

Carbon Credits International Inc. ("CCII"), which was formed on October 15, 2007 as a Nevada corporation, was the result of a spin off from Carbon Credits Industries, Inc. ("CCI"), its former parent issuer, on October 17, 2007, in which 24,196,000 shares of common stock were issued to the shareholders of CCI on a share for share basis ownership. No assets or liabilities were included in the spin off and there was no previous history or operations of CCII.

On December 23, 2011, CCII entered into a merger agreement with Lifestyle Wireless, Inc. ("LWI"), A Washington Corporation, whereby 30,008,000 shares of CCI common stock were cancelled and 6,321,830 shares of CCII common stock were issued to LWI, with CCII remaining as the surviving company. The effective date of the merger was January 10, 2012 under the Articles of Merger.

On July 1st 2013, CCII changed its name to Singlepoint Inc. ("Singlepoint" or "the Company") and increased its authorized shares of common stock from 100,000,000 to 500,000,000 and authorized 30,000,000 preferred shares. On July 1st 2013, the ticker symbol changed from CARN to SING and received a new CUSIP number of 82932V102. The Company operates a mobile commerce and communications platform specifically designed to serve the needs of the non-profit community, as well as vendors that want to accept

mobile credit card payments.

In January 2014, Singlepoint announced the development of mobile payment systems designed for use in the legal cannabis industry.

On July 20, 2016, the Company increased the number of authorized Class A Convertible Preferred Stock from 30,000,000 to 60,000,000. The Class A Stock shall be entitled to vote 25 votes of common stock for each share of Class A Stock held with respect to all matters upon which common stockholders are entitled to vote or to which stockholders are entitled to give consent. Class A Stock shall convert into common stock of the Company at a ratio of 6 common shares for every 1 Class A Share.

On July 20, 2016, the Company amended its Articles of Incorporation and increased its authorized common shares from 500,000,000 to 1,000,000,000.

On May 17, 2017, the Company entered into a Stock Purchase Agreement ("SPA") to purchase a 90% interest in Discount Indoor Garden Supply, Inc. ("DIGS") for $30,000, paid on July 14, 2017, plus the issuance of $1,000,000 of Singlepoint stock, due in three installments over 240 days from closing of the Agreement. On August 25, 2017, the Company issued 14,285,714 common shares to the owners of DIGS with a fair value of $1,092,857 and finalized the SPA.

On May 18th, 2017, Gowri Shankar resigned as a director of the Company.

In August 2017, Wil Ralston was appointed President and a director of the Company.

On August 31, 2017, the Company amended its Articles of Incorporation and increased its authorized common shares from 1,000,000,000 to 2,000,000,000.

On August 31, 2017, the Company amended its Articles of Incorporation and increased the voting rights on its Class A Convertible Preferred Stock to 50 votes of common stock for each share of Class A Stock held with respect to all matters upon which common stockholders are entitled to vote, and increased the conversion ratio on its Class A Stock so that it converts into common stock of the Company at a ratio of 25 common shares for every 1 Class A share.

In October 2017, the Company purchased a 51% equity stake in a Colorado glass company, Jiffy Auto Glass, LLC ("JAG") for approximately $400,000, comprised of cash of ($50,000) and common stock ($325,000), and a convertible note of $25,000.

The Company is not and has never been a shell company as defined by the SEC.

SIC CODES

Singlepoint, Inc.

- Primary: 7389
- Secondary: N/A

Subsidiary: Discount Garden Supply, Inc.

- Primary: 5900
- Secondary: N/A

Subsidiary: Jiffy Auto Glass

- Primary: 7536
- Secondary: N/A

EMPLOYEES

The Company currently has three full-time employees.

The Company's subsidiaries comprise of six additional full-time employees

COMPETITION

The markets for our products are intensely competitive, continually evolving and subject to changing technologies. We currently compete with Mobile Payment and Mobile Messaging Technology Provider systems, such as Square, Stripe, Vantiv, and on the messaging side Tatango, Waterfall, Upland and others. Many of our competitors are substantially larger than us and have significantly greater name recognition, sales and marketing, financial, technical, customer support and other resources. These competitors also may have more established distribution channels and stronger relationships with local, long distance and Internet service providers. These competitors may be able to respond more rapidly to new or emerging technologies and changes in customer requirements or to devote greater resources to the development, promotion and sale of their products.

These competitors may enter our existing or future markets with products that may be less expensive, that may provide higher performance or additional features or that may be introduced more quickly than our products. Key competitive factors in each of the segments in which we currently compete and may compete in the future include: low cost of ownership, product features, price and performance. We believe that our principal competitive advantages include:

- Managed Services Provider
- Text Message Payment options
- Rapid service delivery;
- Customized API Access for Clients
- Ability to Reduce Costs
- Cross market integration options

We believe that we compete favorably with our competitors on the basis of these factors. However, if we are not able to compete successfully against our current and future competitors, it will be difficult to acquire and retain customers, and we may experience revenue declines, reduced operating margins, loss of market share and diminished value in our services.

INTELLECTUAL PROPERTY

We generally rely upon copyright, trademark and trade secret laws to protect and maintain our proprietary rights for our technology and products.

We maintain a policy requiring our employees, consultants and other third parties to enter into confidentiality and proprietary rights agreements and to control access to software, documentation and other proprietary information.

Notwithstanding the steps we have taken to protect our intellectual property rights, third parties may infringe or misappropriate our proprietary rights. Competitors may also independently develop technologies that are substantially equivalent or superior to the technologies we employ in our products and services.

LEGAL PROCEEDINGS

None.

Item IX. The Nature of Products or Services Offered

Principal products or services, and their markets;

Singlepoint Inc offers best-in-class mobile marketing solutions; including a mobile credit card gateway, mobile donations, SMS text messaging services, and Text2Bid. Singlepoint's supplies merchants with credit card transactions through mobile devices via SMS. The business provides customers with essential marketing tools specializing in mobile commerce and mobile donations. With info/blast message technology companies can instantaneously reach their customer.

Principal products or services, and their markets;

PRODUCTS

SINGLEPOINT

The following is a list of our products that are material to our current operations from a financial standpoint:

Product	Description
Text Message Marketing	Enables companies to send and receive bulk messaging. Messages may include up to 160 characters per message. Commonly known as SMS SinglePoint has been a leader in the industry providing customized text messaging services for over 10 years.
Payment Processing	Credit, Debit, ACH and more SinglePoint through its partners is able to offer payment processing options to all businesses. SinglePoint is able to provide custom integrations for each unique business need from retail to e commerce.
Pay by Text	Seamlessly send text message to clients to receive payments. Sending an invoice reminder with a link to pay or a deal to a loyal customer with a link to purchase now SinglePoint makes Text Message Payment easy with Pay by Text.

CUSTOMERS

Our customers are primarily end-users. We have distribution referral agreements with Redfynn Technologies Inc., IATS and Vantage Payments. Our agreements have initial terms of one year. Each of these agreements are renewed automatically for additional one-year terms, provided that each party has the right to terminate the agreement for convenience upon ninety (90) days' written notice prior to the end of the initial term or any subsequent term of the agreement.

DIGS

DIGS currently operates two retail facilities and an online store with over sixty SKU's. The primary sales are derived from the sale of equipment to grow plants such as plant nutrients, soils, and lighting. DIGS also offers consulting services to generate additional sales and revenue for the entity.

JAG

JAG is a mobile auto glass replacement and repair business that operates strategically to acquire data and vehicle statistics through its License Plate Recognition technology. The company recognitions the majority of its revenue through the sale and repair of automotive glass. JAG is recognized as the official auto glass provider for UBER in Colorado.

MARKETING, SALES AND CUSTOMER SUPPORT

Marketing

We are organized and operate as two operating segments "in-house" services and "referral" services. Our marketing efforts currently focus on increasing demand for our solutions utilizing targeted email campaigns, SEO and SEM advertising. In addition, we generate awareness by participating in industry tradeshows, issuing press releases and articulating our messaging through our website. We conduct our marketing activities domestically to promote our products independently and in cooperation with our strategic partners. Our product information is available on our website, which contains overview presentations.

Sales

We market and distribute our products through a strategic partnership network of companies and we use a broad distribution channel to bring our products and solutions to our customers.

We have sales and support staff in various locations throughout the United States. Our inside sales group answers incoming calls from end users and refers new leads to a qualified partner. The inside sales group is also responsible for account management of our smaller resellers and end user clients. We also have over multiple strategic partners who refer our products directly to a broad range of end-users.

RESEARCH AND DEVELOPMENT

The market for our products is characterized by rapidly changing technology, evolving industry standards and frequent product introductions. We believe that our future success depends in large part upon our ability to continue to enhance the functionality and uses of our core technology. We intend to extend the functionality of our technology and develop new products by continuing to invest in research and development.

The majority of our product development is conducted in-house. We also use a small number of independent contractors to assist with certain product development and testing activities. We intend to continue working with our strategic partners to enhance our products.

We believe our future success relies on continued product enhancement. To accomplish this objective, we seek to improve product reliability, advance and broaden employed technologies while maintaining or reducing product cost. In addition, we actively pursue development of potential new products. Our efforts to enhance existing products and develop new products require extensive investment in research and development. We expense research and development costs relating to both present and potential future products in the period incurred.

We intend to continue to focus on product innovation, quality improvement, performance enhancement and on-time delivery while striving for product cost improvements to promote added value for our products. We seek growth opportunities through the development of new applications for existing products, technological improvements for both new and existing markets and the acquisition and development of new products and competencies.

RISK FACTORS

A description of the risks and uncertainties associated with our business is set forth below. If any of such risks and uncertainties actually occur, our business, financial condition or operating results could differ materially from the plans, projections and other forward-looking statements included in the section titled “Disclosure Regarding Forward-Looking Statements” and elsewhere in this Annual Report and in our other public filings and press releases. In addition, if any of the following risks and uncertainties, or if any other risks and uncertainties, actually occur, our business, financial condition or operating results could be harmed substantially, which could cause the market price of our stock to decline, perhaps significantly. We cannot assure you that we will successfully address these risks or that other unknown risks exist that may affect our business.

Risks Related to Our Business

We may not be able to achieve our strategic initiatives and grow our business as anticipated.

Beginning in fiscal year 2014, we made a strategic decision to transition from a technology-based solutions provider to an acquisition and funding development partner. Our strategic initiatives have required us to devote financial and operational assets to these activities. Our success depends on our ability to appropriately manage our expenses as we invest in these initiatives. If we are not able to execute on this strategy successfully or if our investments in these activities do not yield significant returns, our business may not grow as we anticipated, which could adversely affect our operating results.

Any disruption of service at our facilities or our third-party providers could interrupt or delay our customers’ access to solutions, which could harm our operating results.

Any damage to, or failure of, our systems generally could result in interruptions in our services. Interruptions in our services may reduce our revenue, cause customers to terminate their subscriptions and adversely affect our attrition rates and our ability to attract new customers, all of which would reduce our revenue. Our business would also be harmed if our customers and potential customers believe our services are unreliable.

We rely on third parties for certain financial and operational services essential to our ability to manage our business. A failure or disruption in these services could materially and adversely affect our ability to manage our business effectively.

We rely on third parties for certain essential financial and operational services. Traditionally, the vast majority of these services are provided by large enterprise software vendors who license their software to customers. Moreover, these vendors provide their services to us via a cloud-based model instead of software that is installed on our premises. As a result, we depend upon these vendors providing us with services that are always available and are free of errors or defects that could cause disruptions in our business processes, which could adversely affect our ability to operate and manage our operations.

Many of our customers are small- and medium-sized businesses, which may result in increased costs as we attempt to reach, acquire and retain customers.

We market and sell our services to small- and medium-sized businesses. In order for us to improve our operating results and continue to grow our business, it is important that we continually attract new customers, sell additional services to existing customers and encourage existing customers to renew their subscriptions. However, selling to and retaining small- and medium- sized businesses can be more difficult than selling to and retaining large enterprises because small- and medium-sized business customers:

- are more price sensitive;
- are more difficult to reach with broad marketing campaigns;
- have high churn rates in part because of the nature of their businesses;
- often lack the staffing to benefit fully from our application suite's rich feature set; and
- often require higher sales, marketing and support expenditures by vendors that sell to them per revenue dollar generated for those vendors.

If we are unable to cost-effectively market and sell our service to our target customers, our ability to grow our revenue and become profitable will be harmed.

We may choose to raise additional capital. Such capital may not be available, or may be available on unfavorable terms, which would adversely affect our ability to operate our business.

We expect that our existing cash balances will be sufficient to meet our working capital and capital expenditure needs for the next twelve months. If we choose to raise additional funds, due to unforeseen circumstances or material expenditures, we cannot be certain that we will be able to obtain additional financing on favorable terms, if at all, and any additional financings could result in additional dilution to our existing stockholders.

Our market is subject to changing preferences; failure to keep up with these changes would result in our losing market share, thus seriously harming our business, financial condition and results of operations.

Our customers and end users expect frequent product introductions and have changing requirements for new products and features. In order to be competitive, we need to develop and market new products and product enhancements that respond to these changing requirements on a timely and cost-effective basis. Our failure to do so promptly and cost effectively would seriously harm our business, financial condition and results of operations.

We could become involved in claims or litigations that may result in adverse outcomes.

Due to the nature of our business from time to time we may be involved in a variety of claims or litigations.

We have had a history of losses and may incur future losses, which may prevent us from attaining profitability.

We have had a history of operating losses since our inception and, as of December 31, 2017, we had an accumulated deficit of approximately $61 million. We may incur operating losses in the future, and these losses could be substantial and impact our ability to attain profitability. We do not expect to significantly increase expenditures for product development, general and administrative expenses, and sales and marketing expenses; however, if we cannot increase revenue growth, we will not achieve or sustain profitability or positive operating cash flows. Even if we achieve profitability and positive operating cash flows, we may not be able to sustain or increase profitability or positive operating cash flows on a quarterly or annual basis.

We cannot predict every event and circumstance that may impact our business and, therefore, the risks discussed above may not be the only ones you should consider.

As we continue to grow our business, we may encounter other risks of which we are not aware as of the date of this Annual Report. These additional risks may cause serious damage to our business in the future, the impact of which we cannot estimate at this time.

Risks Related to Our Common Stock

Our stock is classed as a "penny stock." Trading of our stock may be restricted by the SEC's penny stock regulations which may

limit a stockholder's ability to buy and sell our stock.

Our stock is a penny stock. The SEC has adopted Rule 15g-9 which generally defines "penny stock" to be any equity security that has a market price (as defined) less than $5.00 per share, subject to certain exceptions. Our securities are covered by the penny stock rules, which impose additional sales practice requirements on broker-dealers who sell to persons other than established customers and "accredited investors." The term "accredited investor" refers generally to institutions with assets in excess of $5,000,000 or individuals with a net worth in excess of $1,000,000 (excluding the value of the primary residence of such individuals) or annual income exceeding $200,000 or $300,000 jointly with their spouse. The penny stock rules require a broker- dealer, prior to a transaction in a penny stock not otherwise exempt from the rules, to deliver a standardized risk disclosure document in a form prepared by the SEC which provides information about penny stocks and the nature and level of risks in the penny stock market. The broker-dealer also must provide the customer with current bid and offer quotations for the penny stock, the compensation of the broker-dealer and its salesperson in the transaction and monthly account statements showing the market value of each penny stock held in the customer's account. The bid and offer quotations, and the broker-dealer and salesperson compensation information, must be given to the customer orally or in writing prior to effecting the transaction and must be given to the customer in writing before or with the customer's confirmation. In addition, the penny stock rules require that prior to a transaction in a penny stock not otherwise exempt from these rules; the broker-dealer must make a special written determination that the penny stock is a suitable investment for the purchaser and receive the purchaser's written agreement to the transaction. These disclosure requirements may have the effect of reducing the level of trading activity in the secondary market for the stock that is subject to these penny stock rules. Consequently, these penny stock rules may affect the ability of broker-dealers to trade our securities. We believe that the penny stock rules discourage investor interest in and limit the marketability of our common stock.

Trading of our common stock may be volatile and sporadic, which could depress the market price of our common stock and make it difficult for our stockholders to resell their shares.

There is currently a limited market for our common stock and the volume of our common stock traded on any day may vary significantly from one period to another. Our common stock is quoted on OTC Market's OTCQB. Trading in stock quoted on OTC Market's OTCQB is often thin and characterized by wide fluctuations in trading prices, due to many factors that may have little to do with our operations or business prospects. The availability of buyers and sellers represented by this volatility could lead to a market price for our common stock that is unrelated to operating performance. Moreover, OTC Market's OTCQB is not a stock exchange, and trading of securities quoted on OTC Market's OTCQB is often more sporadic than the trading of securities listed on a stock exchange like NASDAQ. There is no assurance that a sufficient market will develop in the stock, in which case it could be difficult for our stockholders to resell their stock.

Item X. The Nature and Extent of the Issuer's Facilities

Our headquarters is located in Phoenix, AZ where we lease 1,400 square feet of office space. This facility accommodates key management team members running day to day operations. The term of the lease for this facility expires in September 2019 with an option to renew.

We believe that our existing facility is adequate and well suited to accommodate our operations. The Company continuously reviews space requirements to ensure it has adequate room for growth in the future.

PART D - MANAGEMENT STRUCTURE AND FINANCIAL INFORMATION

Item XI. The Name of the Chief Executive Officer, Members of the Board of Directors, as well as Control Persons

- Greg Lambrecht, Chief Executive Officer, Chief Financial Officer and Chairman of the Board (65.0% Class A Convertible Preferred Stock, 1.0% of common stock)
- Eric Lofdahl, Director (17.5% Class A Convertible Preferred Stock, 3.0% of common stock)
- Wil Ralston, President (7.5% Class A Convertible Preferred Stock, 0.2% of common stock)
- Gowri Shankar, Control Person (6.3% Class A Convertible Preferred Stock, 0.3% of common stock)
- Ken Liu, Control Person (9.6% of common stock)
- Venugopal Aravamudan, Independent Board Member (0. 003% of common stock)

The address for the above individuals is 2999 N. 44th St Suite 530 Phoenix Arizona 85018

Legal/Disciplinary History

Please identify whether any of the foregoing persons have, in the last five years, been the subject of:

A conviction in a criminal proceeding or named as a defendant in a pending criminal proceeding (excluding traffic violations and other minor offenses);

No

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, or banking activities;

No

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

No

4. The entry 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.

No

Item XII. Financial Information for the Issuer's Most Recent Fiscal Period

The following documents are filed as a part of this Annual Report:

1. Financial Statements – The consolidated financial statements for the years ended December 31, 2017 and 2016 are included as an Exhibit in Part F below.

2. Exhibits – Certain of the exhibits to this Annual Report are hereby incorporated by reference, as summarized in Part F below.

Item XIII. Similar Financial Information for Such Part of the Two Preceding Fiscal Years as the Issuer or its Predecessor Has Been in Existence

The consolidated financial statements for the years ended December 31, 2017 and 2016 are included as an Exhibit in Part F below.

Item XIV. Beneficial Owners

As of December 31, 2017, the following shareholders beneficially own 5% or more of our common stock or Class A Convertible Preferred Stock:

- Greg Lambrecht, Chief Executive Officer, Chief Financial Officer and Chairman of the Board (31,050,000 shares (65.0%) Class A Convertible Preferred Stock)
- Eric Lofdahl, Director (8,350,000 shares (17.5%) Class A Convertible Preferred Stock)
- Wil Ralston, President (3,600,000 shares (7.5%) Class A Convertible Preferred Stock)
- Gowri Shankar, Control Person (3,000,000 shares (6.3%) Class A Convertible Preferred Stock)
- Ken Liu, Control Person (90,087,099 shares (9.9%) of common stock)

The address for the above individuals is 2999 N. 44th St Suite 530 Phoenix Arizona 85018

The Company is not aware of any additional beneficial shareholders owning 5% or more of our common stock. It is possible that there are additional beneficial holders of a significant percentage of our common stock; however, federal securities laws do not

require a beneficial shareholder of 5% or more of our common stock to disclose that information publicly or to the Company. The table above is based on the best information available to the Company as of the date of this Annual Report.

Item XV. The Name, Address, Telephone Number, and Email Address of Each of the Advisors to the Issuer on Matters Relating to Operations, Business Development and Disclosure:

Securities Counsel:	Stein Law Group 1000 Woodbury Road Suite 110 Woodbury New York 11797 Telephone: (516) 422-6285 Email: JStein@Jmslg.com
Auditor:	Turner Stone and Company 12700 Park Central Dr. Ste 1400 Dallas, Texas 75251 Telephone: (972)239-1660 Email: CherylG@Turnerstone.com
Investor Relations:	Network Newswire 5 Penn Plaza, 23rd Floor New York, NY 10001 Telephone: (212) 418-1217 Email: Michale@networknewswire.com

Preparation of SinglePoint's consolidated financial statements are the responsibility of the Company. SinglePoint's independent auditors, Turner Stone and Company, an independent registered public accounting firm, are responsible for expressing an opinion on the consolidated financial statements based on its audit of our consolidated financial statements for the years ended December 31, 2017 and 2016 included with this report. All other historical consolidated financial statements of the Company posted to the OTC website are unaudited.

Item XVI. Management's Discussion and Analysis or Plan of Operation

The following discussion should be read in conjunction with the information contained in our consolidated financial statements, including the notes thereto, and the other financial information appearing elsewhere in this Annual Report. Statements regarding future financial and operating performance, management's plans and objectives, and any statements concerning assumptions related to the foregoing contained in this Management's Discussion and Analysis or Plan of Operation constitute forward- looking statements. Certain factors, which may cause actual results to vary materially from these forward-looking statements, accompany such statements or appear elsewhere in this Annual Report, including without limitation, the factors disclosed under "Risk Factors" in Item IX of this Annual Report.

Critical Accounting Policies and Estimates

Management's discussion and analysis of the Company's financial condition and results of operations is based upon the Company's consolidated financial statements, which have been prepared in accordance with accounting principles generally accepted in the United States. The preparation of these consolidated financial statements requires the Company's management to make estimates and judgments that affect the reported amounts of assets, liabilities, revenues and expenses, and related disclosure of contingent assets and liabilities. The Company's estimates are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis for the Company's conclusions. The Company continually evaluates the information used to make these estimates as its business and the economic environment change. The Company's management believes that certain estimates, assumptions and judgments derived from the accounting policies have significant impact on its consolidated financial statements, so the Company considers the following be its critical accounting policies.

Principles of Consolidation

The consolidated financial statements include the accounts of Singlepoint, Inc., DIGS and JAG as of and for the year ended December 31, 2017, the year of their acquisition. All significant intercompany transactions have been eliminated in consolidation.

Revenues

The Company's product revenues result from the direct sale of products to customers/businesses or commissions earned from the sale of mobile payment products, or from payment services provided. The Company's accounting policy for revenue recognition is to record revenues and cost of revenues upon monthly customer payment for the Company's technology products, upon delivery of the Company's tangible products, or when services are provided.

Revenue Sharing

In addition to selling the Company's products to customers, the Company recognizes revenues by sharing commissions with Independent Sales Organizations as an agent on a net basis.

Cash and Cash Equivalents

The Company considers all highly liquid investments with the original maturities of ninety days or less to be cash equivalents. The Company maintains deposits in financial institution which are insured by the Federal Deposit Insurance Corporation ("FDIC"). The Company had deposits in excess of amounts insured by the FDIC of approximately $659,992 as of December 31, 2017.

Inventories

Inventory is stated at the lower of cost (first-in, first-out method) or market. We perform a detailed review of inventory each fiscal quarter, with consideration given to future customer demand for our products, obsolescence from rapidly changing technology, product development plans, and other factors. If future demand or market conditions for our products are less favorable than those projected by management, or if our estimates prove to be inaccurate due to unforeseen technological or other changes, we may be required to record an additional inventory obsolescence provision which would negatively affect gross margins in the period when the write-downs are recorded. Our inventory balance was $15,355 and $0 as of December 31, 2017 and December 31 2016, respectively.

Convertible Instruments

The Company evaluates and accounts for conversion options embedded in its convertible instruments in accordance with the Accounting Standards Committee ("ASC") 815 "Derivatives and Hedging". It provides three criteria that, if met, require companies to bifurcate conversion options from their host instruments and account for them as free-standing derivative financial instruments. These three criteria include circumstances in which (a) the economic characteristics and risks of the embedded derivative instrument are not clearly and closely related to the economic characteristics and risks of the host contract, (b) the hybrid instrument that embodies both the embedded derivative instrument and the host contract is not re-measured at fair value under otherwise applicable generally accepted accounting principles with changes in fair value reported in earnings as they occur and (c) a separate instrument with the same terms as the embedded derivative instrument would be considered a derivative instrument. The result of this accounting treatment could be that the fair value of a financial instrument is classified as a derivative financial instrument and is marked-to-market at each balance sheet date and recorded as a liability. In the event that the fair value is recorded as a liability, the change in fair value is recorded in the statement of operations as other income or other expense. Upon conversion or exercise of a derivative financial instrument, the instrument is marked to fair value at the conversion date and is reclassified to equity. The Company records, when necessary, discounts to convertible notes for the intrinsic value of conversion options embedded in debt instruments based upon the differences between the fair value of the underlying common stock at the commitment date of the note transaction and the effective conversion price embedded in the note. Debt discounts under these arrangements are amortized over the term of the related debt to their earliest date of notes redemption

Income Taxes

The Company accounts for its income taxes in accordance with Income Taxes ASC 740, which requires recognition of deferred tax assets and liabilities for future tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax bases 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 operations in the period that includes the enactment date. The Company has a net operating loss carryforward, however, due to the uncertainty of realization, the Company has provided a full valuation allowance for deferred tax assets resulting from this net operating loss carry forward.

Earnings (loss) Per Common Share

Basic loss per common share has been calculated based upon the weighted average number of common shares outstanding during the

period in accordance with the Statement of FASB ASC 260-10, “Earnings per Share”. Common stock equivalents are not used in the computation of loss per share, as their effect would be antidilutive.

Use of Estimates in the Preparation of Financial Statements

The preparation of 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, the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates and assumptions.

Fair Value Measurements

On January 1, 2011, the Company adopted guidance which defines fair value, establishes a framework for using fair value to measure financial assets and liabilities on a recurring basis, and expands disclosures about fair value measurements. Beginning on January 1, 2011, the Company also applied the guidance to non-financial assets and liabilities measured at fair value on a non-recurring basis, which includes goodwill and intangible assets. The guidance establishes a hierarchy for inputs used in measuring fair value that maximizes the use of observable inputs and minimizes the use of unobservable inputs by requiring that the most observable inputs be used when available. Observable inputs are inputs that market participants would use in pricing the asset or liability developed based on market data obtained from sources independent sources. Unobservable inputs are inputs that reflect the Company’s assumptions of what market participants would use in pricing the asset or liability developed based on the best information available in the circumstances. The hierarchy is broken down into three levels based on the reliability of the inputs as follows:

Level 1 - Valuation is based upon unadjusted quoted market prices for identical assets or liabilities in accessible active markets.

Level 2 - Valuation is based upon quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in inactive markets; or valuations based on models where the significant inputs are observable in the market.

Level 3 - Valuation is based on models where significant inputs are not observable. The unobservable inputs reflect a company’s own assumptions about the inputs that market participants would use.

The Company’s financial instruments consist of cash, prepaid expenses, inventory, investments, accounts payable, accrued liabilities, convertible notes payable, advances from related parties, and derivative liabilities. The estimated fair value of cash, prepaid expenses, inventory, investments, accounts payable, accrued liabilities, convertible notes payable and advances from related parties approximate their carrying amounts due to the short-term nature of these instruments.

Certain non-financial assets are measured at fair value on a nonrecurring basis. Accordingly, these assets are not measured and adjusted to fair value on an ongoing basis but are subject to periodic impairment tests. These items primarily include goodwill and other intangible assets.

Goodwill

The Company periodically reviews the carrying value of intangible assets not subject to amortization, including goodwill, to determine whether impairment may exist. Goodwill and certain intangible assets are assessed annually, or when certain triggering events occur, for impairment using fair value measurement techniques. These events could include a significant change in the business climate, legal factors, a decline in operating performance, competition, sale or disposition of a significant portion of the business, or other factors. Specifically, goodwill impairment is determined using a two-step process. The first step of the goodwill impairment test is used to identify potential impairment by comparing the fair value of a reporting unit with its carrying amount, including goodwill. The Company uses level 3 inputs and a discounted cash flow methodology to estimate the fair value of a reporting unit. A discounted cash flow analysis requires one to make various judgmental assumptions including assumptions about future cash flows, growth rates, and discount rates. The assumptions about future cash flows and growth rates are based on the Company’s budget and long-term plans. Discount rate assumptions are based on an assessment of the risk inherent in the respective reporting units. If the fair value of a reporting unit exceeds its carrying amount, goodwill of the reporting unit is considered not impaired and the second step of the impairment test is unnecessary. If the carrying amount of a reporting unit exceeds its fair value, the second step of the goodwill impairment test is performed to measure the amount of impairment loss, if any. The second step of the goodwill impairment test compares the implied fair value of the reporting unit’s goodwill with the carrying amount of that goodwill. If the carrying amount of the reporting unit’s goodwill exceeds the implied fair value of that goodwill, an impairment loss is recognized in an amount equal to that excess. The implied fair value of goodwill is determined in the same manner as the amount of goodwill recognized in a business combination. That is, the fair value of the reporting unit is allocated to all of the assets and liabilities of that unit (including any unrecognized intangible assets) as if the reporting unit had been acquired in a business combination and the fair value of the reporting unit was the purchase price paid to acquire the reporting

unit.

The Company recorded an impairment loss on goodwill of $1,178,197 and $0 for the years ended December 31, 2017 and 2016, respectively.

Results of Operations

The following table sets forth consolidated statements of operations data for the periods indicated.

	For the Year Ended December 31, 2017	For the Year Ended December 31, 2016
REVENUE		
Revenue	$ 259,634	$ 922
Total Revenue	259,634	922
Cost of Revenue	231,820	26
Gross profit	27,814	896
OPERATING EXPENSES:		
Consulting fees	275,859	33,380
Compensation	38,824,066	671,220
Professional and legal fees	134,091	33,372
Investor relations	451,957	184,315
General and administrative	269,525	31,337
Impairment of goodwill	1,178,197	-
Operating expenses	41,133,695	953,624
LOSS FROM OPERATIONS	(41,105,881)	(952,728)
OTHER INCOME (EXPENSE):		
Interest expense	(555,701)	(177,523)
Amortization of loan costs	(460,356)	(244,240)
Gain (loss) on settlement of debt	(9,724,195)	(10,000)
Loss on change in fair value of investments	(608,402)	(979,600)
Gain (loss) on change in fair value of derivative liability	(270,829)	132,423
Other income (expense), net	(11,619,483)	(1,278,940)
LOSS BEFORE NON-CONTROLLING INTERESTS	(52,725,364)	(2,231,668)
Loss (income) attributable to non-controlling interests	31,804	-
NET LOSS	$ (52,693,560)	$ (2,231,668)

Results of Operations—Comparison

Net Revenue

The Company's product revenues are anticipated to result from the direct sale of products to customers/businesses or commissions earned from the sale of mobile payment products, or from payment services provided.

Net revenues from our mobile payment products and services were not material during the years ended December 31, 2017 and 2016. Net revenue increased during the year ended December 31, 2017 primarily from revenues of our DIGS subsidiary acquired in the second quarter of 2017.

Cost of Revenue

Cost of revenue increased during the year ended December 31, 2017 primarily from revenues of our DIGS subsidiary acquired in the second quarter of 2017.

Operating Expenses

Operating expenses increased during 2017 due to an increase in stock-based compensation to officer, directors and investment relation firms, along with increased general and administration costs related to increased use of marketing and public relations services.

We expect operating expenses to continue to increase in the foreseeable future due in part to our continued emphasis on additional acquisitions.

Other Income (Expense)

Interest expense consists primarily of expense related to convertible notes payable and derivative liabilities in excess of debt discounts. The Company recorded interest expense of $555,701 and $177,523 in fiscal years 2017 and 2016, respectively, as a result of an increase in convertible notes payable.

Loan cost amortization of $460,356 and $244,240 during the year ended December 31, 2017 and 2016, respectively, relates to amortized beneficial conversion features relating to certain convertible notes payable issued during the periods.

The loss on change in fair value of investments of $608,402 and $979,600 during the year ended December 31, 2017 and 2016, respectively, relates to the write-down of investments during the periods.

The loss on settlement of debt of $9,724,195 and $10,000 during the years ended December 31, 2017 and 2016, respectively, relates to the settlement of various convertible notes payable during the period.

The loss on change in fair value of derivative liability of $270,829 and gain of $132,423 during the years ended December 31, 2017 and 2016, respectively, relates to the change in value of convertible loans with embedded derivative features.

Liquidity and Capital Resources

Since inception, we have experience negative cash from operating activities and have financed our operations primarily through the sale of equity securities and issuance of convertible notes payable. As of December 31, 2017 we had cash of $915,078.

Based on our recent performance and current expectations, we believe our existing cash and cash equivalents, as well as cash expected to be generated from operating activities will not adequately meet our working capital, capital expenditure needs and other liquidity requirements associated with our existing operations over the next 12 months.

Our cash needs depend on numerous factors, including market acceptance of and demand for our products and services, our ability to develop and introduce new product offerings and enhancements to existing products, the prices at which we can sell our products, the resources we devote to developing, marketing, selling and supporting our products, as well as other factors. If we are unable to raise additional capital or if sales from our new products or enhancements are lower than expected, we will be required to make additional reductions in operating expenses and capital expenditures to ensure that we will have adequate cash reserves to fund

operations.

Additional financing, if required, may not be available on favorable terms, or at all. To the extent that existing cash and cash equivalents are not sufficient to fund our future operations, we may need to raise additional funds through public or private equity offerings or through additional debt financing. If we cannot raise additional funds on acceptable terms, we may not be able to further develop or enhance our products and services, take advantage of opportunities, or respond to competitive pressures or unanticipated requirements, which could seriously harm our business. Even if additional financing is available, we may be required to obtain the consent of our stockholders, which we may or may not be able to obtain. In addition, the issuance of equity or equity-related securities will dilute the ownership interest of our stockholders and the issuance of debt securities could increase the risk or perceived risk of investing in our securities.

We did not have any material commitments for capital expenditures as of December 31, 2017.

On August 9, 2017, we entered into a 25-month operating lease agreement on our office facility for approximately $3,200 per month from September 1, 2017 through October 31, 2019.

Off-Balance Sheet Arrangements

As of December 31, 2017, we did not have any off-balance sheet arrangements.

PART E - ISSUANCE HISTORY

Item XVII. List of Securities Offerings and Shares Issued for Services in the Past Two Years

The following table sets forth information about shares of the Company's common stock issued in the past two fiscal years:

Common Stock:

Date	Number of Shares	Name	Note
02/01/16	4,000,000	Consultant	3
02/24/16	1,000,000	Consultant	1
03/01/16	1,000,000	Consultant	1
04/27/16	4,000,000	Jump Television Studios, LLC	3
04/27/16	4,000,000	Go Draft	8
06/03/16	54,719,562	Think Logica, LLC	8
06/20/16	2,000,000	Consultant	3
06/20/16	1,000,000	Accredited Investor	12
07/14/16	42,417,815	Think Logica, LLC	8
08/11/16	1,000,000	Consultant	3
08/31/16	28,500,000	Greg Lambrecht	11
09/22/16	8,333,333	Accredited Investor	2
09/22/16	1,500,555	Consultant	3
09/22/16	1,000,000	Wil Ralston, VP	4
11/10/16	3,800,000	Accredited Investor	12
11/22/16	2,000,000	Accredited Investor	12
12/13/16	2,777,778	Accredited Investor	12
Quarter Ended March 31, 2017:			
	42,000,000	Greg Lambrecht	11
	124,800,000	Accredited Investors	12
	4,878,049	Jacksam Corporation	8
	2,629,944	Consultants	1
Quarter Ended June 30, 2017:			
	11,081,632	Accredited Investors	12
Quarter Ended September 30, 2017:			
	107,680,000	Accredited Investors	12
	5,000,000	Consultant	1
	1,428,571	integrative Business Alliance	8
	11,428,572	Healing Haven Apothecary	8
	1,428,571	Magnum Ventures, LLC	8
Quarter Ended December 31, 2017:			
	25,000,000	Eric Lofdahl	11
	5,078,125	Dan Shikiar	8

Class A Convertible Preferred Stock:

Date	Number of Share	Name	Note
08/11/16	7,000,000	Greg Lambrecht	4/7
08/11/16	1,000,000	Eric Lofdahl	7
08/11/16	1,000,000	Govindan Gowrishankar	7
08/11/16	1,000,000	Vara Prasad Boddu	7
08/31/16	(4,750,000)	Greg Lambrecht	11
02/09/17	(7,000,000)	Greg Lambrecht	11

Quarter Ended September 30, 2017:

07/20/17	16,800,000	Greg Lambrecht	4
07/20/17	3,600,000	Eric Lofdahl	4
07/20/17	3,600,000	Wil Ralston	4

Quarter Ended December 31, 2017:

12/06/17	(1,000,000)	Eric Lofdahl	11

Legend:
* shares transferred
(1) Advisor
(2) Securities Act Rule 504
(3) Investor Relations
(4) Management
(5) LifeStyle Wireless Shareholders
(6) Cancelled
(7) Director
(8) Acquisition / Investment stake
(9) Transfer to Holding Company CEDE & Co
(10) Interest
(11) Preferred shares converted to common shares
(12) Debt converted to common shares

PART F - EXHIBITS

Item XVIII. Material Contracts

The following is a list of all contracts which the Company is a party to, and which currently can reasonably be regarded as material to a security holder of the Company as of the date of this Annual Report:

- Asset purchase agreement between SinglePoint and Discount Indoor Garden Supply Garden.
- Lease Agreement for 2999 N 44th Street, Hannay Management and the Company.
- Amendment to Certificate of Designation, Class A Convertible Preferred Shares dated November 30, 2015
- Amendment to Certificate of Designation, Class A Convertible Preferred Shares dated July 20, 2016
- Amendment to Certificate of Designation, Class A Convertible Preferred Shares dated August 31, 2017
- Renewed Executive Employment contract between Gregory P. Lambrecht and the Company dated April 1, 2016

Copies of these agreements will be available for inspection at the office of the Company located at 2999 N. 44th Street, Suite 530, Phoenix, AZ 85018 during ordinary business hours.

Item XIX. Articles of Incorporation and Bylaws

The information required by this Item XIX are separately posted on the OTC website and can be accessed at www.otcmarkets.com, and are incorporated by reference in this Annual Report

Item XX. Purchases of Equity Securities by the Issuer and Affiliated Purchasers

There were no purchases of equity securities by the Company or Affiliated Purchasers as defined in Item 20 of the OTC Disclosure Guidelines during the year ended December 31, 2017.

Item XXI. Issuer's Certifications

CERTIFICATION OF CHIEF EXECUTIVE OFFICER AND CHIEF FINANCIAL OFFICER

I, Greg Lambrecht, certify that:

1. I have reviewed this Annual disclosure statement of Singlepoint, 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 consolidated 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.

Date: April 16, 2018

/s/ Greg Lambrecht
Greg Lambrecht
Chief Executive Officer & Chief Financial Officer

Exhibits

- Singlepoint, Inc. Consolidated Financial Statements and Report of Independent Registered Public Accounting Firm for the Years Ended December 31, 2017 and 2016

SINGLEPOINT, INC.
CONSOLIDATED FINANCIAL STATEMENTS
AND REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

For the Years Ended December 31, 2017 and 2016

Your Vision Our Focus

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Board of Directors and Stockholders of SinglePoint, Inc.

Opinion on the Financial Statements

We have audited the accompanying consolidated balance sheets of SinglePoint, Inc. and its subsidiaries (the "Company") as of December 31, 2017 and 2016 and the related consolidated statements of operations, stockholders' deficit and cash flows for the years then ended, and the related notes (collectively referred to as the "consolidated financial statements"). In our opinion, the consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Company as of December 31, 2017 and 2016, and the results of its consolidated operations and its cash flows for the years then ended, in conformity with accounting principles generally accepted in the United States of America.

Explanatory Paragraph – Going Concern

The accompanying consolidated financial statements have been prepared assuming that the Company will continue as a going concern. As discussed in Note 1 to the consolidated financial statements, the Company has suffered recurring losses from operations since inception and expects to continue to generate operating losses and negative cash flows for the foreseeable future. These conditions raise substantial doubt about its ability to continue as a going concern. Management's plans in regard to these matters are also described in Note 1. The consolidated financial statements do not include any adjustments that might result from the outcome of this uncertainty.

Basis for Opinion

These consolidated financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on the Company's consolidated financial statements based on our audits. We are a public accounting firm registered with the Public Company Accounting Oversight Board (United States) ("PCAOB") and are required to be independent with respect to the Company in accordance with the U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB.

We conducted our audits in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the consolidated financial statements are free of material misstatement, whether due to error or fraud. The Company is not required to have, nor were we engaged to perform, an audit of its internal control over financial reporting. As part of our audits, we are required to obtain an understanding of internal control over financial reporting but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control over financial reporting. Accordingly, we express no such opinion.

Turner, Stone & Company, L.L.P.
Accountants and Consultants

12700 Park Central Drive, Suite 1400
Dallas, Texas 75251
Telephone: 972-239-1660/Facsimile: 972-239-1665
Toll Free: 877-853-4195
Web site: turnerstone.com

INAA GROUP
INTERNATIONAL ASSOCIATION OF ACCOUNTANTS AND AUDITORS

Our audits included performing procedures to assess the risks of material misstatement of the consolidated financial statements, whether due to error or fraud, and performing procedures that respond to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements. Our audits also included evaluating the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements. We believe that our audits provide a reasonable basis for our opinion.

/s/ Turner, Stone & Company, L.L.P.

Dallas, Texas
April 16, 2018

We have served as the Company's auditor since 2017.

SINGLEPOINT, INC.
CONSOLIDATED BALANCE SHEETS

	December 31, 2017	December 31, 2016
ASSETS		
CURRENT ASSETS:		
Cash	$ 915,078	$ 380,059
Prepaid expenses	385	-
Inventory	15,355	-
Total Current Assets	930,818	380,059
NON-CURRENT ASSETS:		
Equipment, net	3,547	-
Investment	20,000	-
Intangible asset	346,000	-
Goodwill	362,261	-
Notes receivable - related parties	4,225	
Other assets	123	-
Total Assets	$ 1,666,974	$ 380,059
LIABILITIES AND STOCKHOLDERS' DEFICIT		
LIABILITIES		
CURRENT LIABILITIES:		
Accounts payable	$ 142,395	$ 30,225
Accrued expenses, including accrued officer salaries	551,384	401,867
Convertible notes payable, net of debt discount (Note 4)	350,295	140,872
Advances from related party	70,832	20,000
Derivative liability	324,774	118,147
Total Current Liabilities	1,439,680	711,111
LONG-TERM LIABILITIES:		
Convertible notes payable, net of debt discount (Note 4)	1,007,271	-
Total Liabilities	2,446,951	711,111
Commitments and Contingencies (Note 9)		
STOCKHOLDERS' DEFICIT		
Class A convertible preferred stock, par value $0.0001; 60,000,000 shares authorized; 47,750,000 and 31,750,000 shares issued and outstanding	4,775	3,175
Common stock, par value $0.0001; 2,000,000,000 shares authorized; 935,585,925 and 639,034,093 shares issued and outstanding	93,559	63,903
Common stock subscriptions receivable	-	(355,500)
Additional paid-in capital	59,951,381	8,061,698
Accumulated deficit	(60,797,888)	(8,104,328)
Total Singlepoint, Inc. stockholders' deficit	(748,173)	(331,052)
Non-controlling interest	(31,804)	-
Total Stockholders' Deficit	(779,977)	(331,052)
Total Liabilities and Stockholders' Deficit	$ 1,666,974	$ 380,059

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

SINGLEPOINT, INC.
CONSOLIDATED STATEMENTS OF OPERATIONS

	For the Year Ended December 31, 2017	For the Year Ended December 31, 2016
REVENUE		
Revenue	$ 259,634	$ 922
Total Revenue	259,634	922
Cost of Revenue	231,820	26
Gross profit	27,814	896
OPERATING EXPENSES:		
Consulting fees	275,859	33,380
Compensation	38,824,066	671,220
Professional and legal fees	134,091	33,372
Investor relations	451,957	184,315
General and administrative	269,525	31,337
Impairment of goodwill	1,178,197	-
Operating expenses	41,133,695	953,624
LOSS FROM OPERATIONS	(41,105,881)	(952,728)
OTHER INCOME (EXPENSE):		
Interest expense	(555,701)	(177,523)
Amortization of loan costs	(460,356)	(244,240)
Gain (loss) on settlement of debt	(9,724,195)	(10,000)
Loss on change in fair value of investments	(608,402)	(979,600)
Gain (loss) on change in fair value of derivative liability	(270,829)	132,423
Other income (expense), net	(11,619,483)	(1,278,940)
LOSS BEFORE NON-CONTROLLING INTERESTS	(52,725,364)	(2,231,668)
Loss (income) attributable to non-controlling interests	31,804	-
NET LOSS	$ (52,693,560)	$ (2,231,668)
Net loss per share - basic	$ (0.07)	$ (0.00)
Weighted average number of common shares outstanding - basic	787,332,849	464,135,528

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

SINGLEPOINT, INC.

CONSOLIDATED STATEMENTS OF STOCKHOLDERS' DEFICIT

For the Years Ended December 31, 2017 and 2016

	Preferred Stock Par Value $0.0001		Common Stock Par Value $0.0001		Stock Subscriptions	Additional	Accumulated	Non-controlling	Total Stockholders'
	Number of Shares	Amount	Number of Shares	Amount	Receivable	paid-in Capital	Deficit	Interest	Deficit
Balance, December 31, 2015	26,500,000	$ 2,650	367,671,402	$ 36,767	$ -	$ 5,170,484	$ (5,872,660)	$ -	$ (662,759)
Issuance of common shares for services			11,504,000	1,150		100,777			101,927
Issuance of common shares for investments			101,137,377	10,114		969,486			979,600
Issuance of common shares for convertible note			130,221,314	13,022	(355,500)	856,828			514,350
Issuance of preferred shares for services	10,000,000	1,000				539,000			540,000
Conversion of preferred shares	(4,750,000)	(475)	28,500,000	2,850		(2,375)			-
Valuation of beneficial conversion feature of debt						418,368			418,368
Resolution of derivative liability due to debt conversion						9,130			9,130
Net loss							(2,231,668)		(2,231,668)
Balance, December 31, 2016	31,750,000	$ 3,175	639,034,093	$ 63,903	$ (355,500)	$ 8,061,698	$ (8,104,328)	$ -	$ (331,052)
Issuance of common shares for services			2,629,944	263		144,384			144,647
Issuance of common shares for investments			29,241,888	2,924		2,098,742			2,101,666
Issuance of common shares for convertible note			197,680,000	19,769	355,500	9,991,616			10,366,885
Issuance of preferred shares for services	24,000,000	2,400				38,637,600			38,640,000
Conversion of preferred shares	(8,000,000)	(800)	67,000,000	6,700		(5,900)			-
Warrants issued with convertible notes payable						237,161			237,161
Resolution of derivative liability due to debt conversion						786,080			786,080
Non-controlling interest in subsidiaries								(31,804)	(31,804)
Net loss							(52,693,560)		(52,693,560)
Balance, December 31, 2017	47,750,000	$ 4,775	935,585,925	$ 93,559	$ -	$ 59,951,381	$ (60,797,888)	$ (31,804)	$ (779,977)

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

SINGLEPOINT, INC.

CONSOLIDATED STATEMENT OF CASH FLOWS

	For the Year Ended December 31, 2017	For the Year Ended December 31, 2016
CASH FLOWS FROM OPERATING ACTIVITIES:		
Net loss	$ (52,693,560)	$ (2,231,668)
Adjustments to reconcile net loss to net cash used in operating activities		
Income attributable to non-controlling interests	(31,804)	-
Common stock issued for services	144,647	101,927
Changes in fair value of investments	608,402	979,600
Amortization of loan costs	460,356	244,240
Gain on change in fair value of derivatives	270,829	(132,423)
Excess of fair value of derivative over debt principal	471,880	127,700
(Gain) loss on debt settlement	9,724,195	10,000
Preferred stock issued for services	38,640,000	540,000
Impairment of goodwill	1,178,197	-
Changes in operating assets and liabilities:		
Prepaid expenses	(385)	-
Inventory	(2,995)	-
Accounts payable	49,438	6,164
Accrued expenses	209,819	194,407
NET CASH USED IN OPERATING ACTIVITIES	(970,981)	(160,053)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Cash paid for investments	(230,000)	-
Cash paid for acquisition of subsidiaries	(80,000)	-
NET CASH USED IN INVESTING ACTIVITIES	(310,000)	-
CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds from sale of common stock	355,500	-
Proceeds from advances from related party	-	41,000
Payments on advances to related party	-	(24,000)
Proceeds from issuance of convertible notes, net	1,460,500	521,350
NET CASH PROVIDED BY FINANCING ACTIVITIES	1,816,000	538,350
NET CHANGE IN CASH	535,019	378,297
Cash at beginning of year	380,059	1,762
Cash at end of year	$ 915,078	$ 380,059
SUPPLEMENTAL DISCLOSURE OF CASH FLOWS INFORMATION:		
Interest paid	$ -	$ -
Income tax paid	$ -	$ -
NON-CASH INVESTING AND FINANCING ACTIVITIES:		
Common stock issued to acquire investments	$ 343,903	$ 979,600
Common stock issued to acquire intangible asset	$ 346,000	$ -
Common stock issued to acquire subsidiaries	$ 1,411,763	$ -
Warrants for debt	$ 237,163	$ 418,368
Original issue discount charged to interest	$ 16,493	$ 19,500
Common stock issued for conversion of debt	$ 10,366,885	$ 514,350
Debt discount from derivative liability	$ -	$ 142,000
Derivitive liability settlements	$ 786,080	$ 9,130
Conversion of preferred stock to common stock	$ 800	$ 475
Derivative liability recognized from convertible debt	$ 721,880	$ 250,570

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

SINGLEPOINT, INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

NOTE 1 – ORGANIZATION AND NATURE OF BUSINESS

History

Carbon Credits International Inc. ("CCII"), which was formed on October 15, 2007 as a Nevada corporation, was the result of a spin off from Carbon Credits Industries, Inc. ("CCI"), its former parent issuer, on October 17, 2007, in which 24,196,000 shares of common stock were issued to the shareholders of CCI on a share for share basis ownership. No assets or liabilities were included in the spin off and there was no previous history or operations of CCII.

On December 23, 2011, CCII entered into a merger agreement with Lifestyle Wireless, Inc. ("LWI"), A Washington Corporation, whereby 30,008,000 shares of CCI common stock were cancelled and 6,321,830 shares of CCII common stock were issued to LWI, with CCII remaining as the surviving company. The effective date of the merger was January 10, 2012 under the Articles of Merger.

On July 1st 2013, CCII changed its name to Singlepoint Inc. ("Singlepoint" or "the Company") and increased its authorized shares of common stock from 100,000,000 to 500,000,000 and authorized 30,000,000 preferred shares. On July 1st 2013, the ticker symbol changed from CARN to SING.

On July 20, 2016, the Company amended its Articles of Incorporation and increased its authorized common shares from 500,000,000 to 1,000,000,000.

On July 20, 2016, the Company increased the number of authorized Class A Convertible Preferred Stock from 30,000,000 to 60,000,000. The Class A Stock shall be entitled to vote 25 votes of common stock for each share of Class A Stock held with respect to all matters upon which common stockholders are entitled to vote or to which stockholders are entitled to give consent. Class A Stock shall convert into common stock of the Company at a ratio of 6 common shares for every 1 Class A Share.

On August 31, 2017, the Company amended its Articles of Incorporation and increased its authorized common shares from 1,000,000,000 to 2,000,000,000.

On August 31, 2017, the Company amended its Articles of Incorporation and increased the voting rights on its Class A Convertible Preferred Stock to 50 votes of common stock for each share of Class A Stock held with respect to all matters upon which common stockholders are entitled to vote, and increased the conversion ratio on its Class A Stock so that it converts into common stock of the Company at a ratio of 25 common shares for every 1 Class A share.

On May 17, 2017, the Company acquired a 90% interest in Discount Garden Supply, Inc. ("DIGS") for cash and common stock.

On October 11, 2017, the Company acquired a 51% interest in Jiffy Auto Glass ("JAG") for cash and common stock.

Going Concern

The financial statements have been prepared assuming that the Company will continue as a going concern. As of December 31, 2017, the Company has yet to achieve profitable operations and is dependent on its ability to raise capital from stockholders or other sources to sustain operations and to ultimately achieve viable operations. The financial statements do not include any adjustments that might result from the outcome of these uncertainties. These factors raise substantial doubt about the Company's ability to continue as a going concern.

The Company's ability to continue in existence is dependent on the Company's ability to develop the Company's business plan and to achieve profitable operations. Since the Company does not anticipate achieving profitable operations and/or adequate cash flows in the near term, management will continue to pursue additional equity financing through private placements of the Company's common stock.

NOTE 2 – BASIS OF PRESENTAION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

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

Principles of Consolidation

The consolidated financial statements include the accounts of Singlepoint, Inc., DIGS and JAG as of and for the year ended December 31, 2017, the year of their acquisition. All significant intercompany transactions have been eliminated in consolidation.

Revenues

The Company's product revenues result from the direct sale of products to customers/businesses or commissions earned from the sale of mobile payment products, or from payment services provided. The Company's accounting policy for revenue recognition is to record revenues and cost of revenues upon monthly customer payment for the Company's technology products, upon delivery of the Company's tangible products, or when services are provided.

Revenue Sharing

In addition to selling the Company's products to customers, the Company recognizes revenues by sharing commissions with Independent Sales Organizations as an agent on a net basis.

Cash and Cash Equivalents

The Company considers all highly liquid investments with the original maturities of ninety days or less at the time of purchase to be cash equivalents. The Company maintains deposits in financial institutions which are insured by the Federal Deposit Insurance Corporation ("FDIC"). The Company had deposits in excess of amounts insured by the FDIC of approximately $659,992 as of December 31, 2017.

Convertible Instruments

The Company evaluates and accounts for conversion options embedded in its convertible instruments in accordance with the Accounting Standards Committee ("ASC") 815 "Derivatives and Hedging". It provides three criteria that, if met, require companies to bifurcate conversion options from their host instruments and account for them as free standing derivative financial instruments. These three criteria include circumstances in which (a) the economic characteristics and risks of the embedded derivative instrument are not clearly and closely related to the economic characteristics and risks of the host contract, (b) the hybrid instrument that embodies both the embedded derivative instrument and the host contract is not re-measured at fair value under otherwise applicable generally accepted accounting principles with changes in fair value reported in earnings as they occur and (c) a separate instrument with the same terms as the embedded derivative instrument would be considered a derivative instrument. The result of this accounting treatment could be that the fair value of a financial instrument is classified as a derivative financial instrument and is marked-to-market at each balance sheet date and recorded as a liability. In the event that the fair value is recorded as a liability, the change in fair value is recorded in the consolidated statement of operations as other income or other expense. Upon conversion or exercise of a derivative financial instrument, the instrument is marked to fair value at the conversion date and is reclassified to equity. The Company records, when necessary, discounts to convertible notes for the intrinsic value of conversion options embedded in debt instruments based upon the differences between the fair value of the underlying common stock at the commitment date of the note transaction and the effective conversion price embedded in the note. Debt discounts under these arrangements are amortized over the term of the related debt to their earliest date of notes redemption

Income Taxes

The Company accounts for its income taxes in accordance with Income Taxes ASC 740, which requires recognition of deferred tax assets and liabilities for future tax consequences attributable to differences between the financial statement

carrying amounts of existing assets and liabilities and their respective tax bases 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 operations in the period that includes the enactment date. The Company has a net operating loss carryforward, however, due to the uncertainty of realization, the Company has provided a full valuation allowance for deferred tax assets resulting from this net operating loss carry forward.

Earnings (loss) Per Common Share

Basic loss per common share has been calculated based upon the weighted average number of common shares outstanding during the period in accordance with the Statement of FASB ASC 260-10, "Earnings per Share". Common stock equivalents are not used in the computation of loss per share, as their effect would be antidilutive.

Use of Estimates in the Preparation of Financial Statements

The preparation of 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, the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates and assumptions.

Fair Value Measurements

On January 1, 2011, the Company adopted guidance which defines fair value, establishes a framework for using fair value to measure financial assets and liabilities on a recurring basis, and expands disclosures about fair value measurements. Beginning on January 1, 2011, the Company also applied the guidance to non-financial assets and liabilities measured at fair value on a non-recurring basis, which includes goodwill and intangible assets. The guidance establishes a hierarchy for inputs used in measuring fair value that maximizes the use of observable inputs and minimizes the use of unobservable inputs by requiring that the most observable inputs be used when available. Observable inputs are inputs that market participants would use in pricing the asset or liability developed based on market data obtained from sources independent sources. Unobservable inputs are inputs that reflect the Company's assumptions of what market participants would use in pricing the asset or liability developed based on the best information available in the circumstances. The hierarchy is broken down into three levels based on the reliability of the inputs as follows:

Level 1 - Valuation is based upon unadjusted quoted market prices for identical assets or liabilities in accessible active markets.

Level 2 - Valuation is based upon quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in inactive markets; or valuations based on models where the significant inputs are observable in the market.

Level 3 - Valuation is based on models where significant inputs are not observable. The unobservable inputs reflect a company's own assumptions about the inputs that market participants would use.

The Company's financial instruments consist of cash, prepaid expenses, inventory, investments, accounts payable, accrued liabilities, convertible notes payable, advances from related parties, and derivative liabilities. The estimated fair value of cash, prepaid expenses, inventory, investments, accounts payable, accrued liabilities, convertible notes payable and advances from related parties approximate their carrying amounts due to the short-term nature of these instruments.

Certain non-financial assets are measured at fair value on a nonrecurring basis. Accordingly, these assets are not measured and adjusted to fair value on an ongoing basis but are subject to periodic impairment tests. These items primarily include goodwill and other intangible assets.

Our intangible asset and derivative liabilities have been valued as Level 3 instruments.

	Level 1	Level 2	Level 3	Total
Fair value of convertible notes derivative liability - December 31, 2016	$ –	$ –	$ 118,147	$ 118,147

	Level 1	Level 2	Level 3	Total
Intangible asset – December 31, 2017	$ –	$ –	$ 346,000	$ 346,000
Fair value of convertible notes derivative liability – December 31, 2017	$ –	$ –	$ 324,774	$ 324,774

The following tables provides a summary of changes in fair value of the Company's Level 3 financial assets and liabilities as of December 31, 2017 and 2016:

	Intangible Asset
Balance, December 31, 2015	$ -
Fair value of intangible asset at acquisition	-
Mark-to-market at December 31, 2016	-
Balance, December 31, 2016	-
Fair value of intangible asset at acquisition	346,000
Mark-to-market at December 31, 2017	-
Balance, December 31, 2017	$ 346,000
Net loss for the year included in earnings relating to the investments held at December 31, 2017	$ -

	Derivative Liability (convertible promissory notes)
Balance, December 31, 2015	$ -
Initial fair value at note issuances	259,700
Fair value of liability at note conversion	(9,130)
Mark-to-market at December 31, 2016	(132,423)
Balance, December 31, 2016	118,147
Initial fair value at note issuances	721,878
Fair value of liability at note conversion	(786,080)
Mark-to-market at December 31, 2017	270,829
Balance, December 31, 2017	$ 324,774
Net loss for the year included in earnings relating to the liabilities held at December 31, 2017	$ 270,829

Goodwill

The Company periodically reviews the carrying value of intangible assets not subject to amortization, including goodwill, to determine whether impairment may exist. Goodwill and certain intangible assets are assessed annually, or when certain triggering events occur, for impairment using fair value measurement techniques. These events could include a significant

change in the business climate, legal factors, a decline in operating performance, competition, sale or disposition of a significant portion of the business, or other factors. Specifically, goodwill impairment is determined using a two-step process. The first step of the goodwill impairment test is used to identify potential impairment by comparing the fair value of a reporting unit with its carrying amount, including goodwill. The Company uses level 3 inputs and a discounted cash flow methodology to estimate the fair value of a reporting unit. A discounted cash flow analysis requires one to make various judgmental assumptions including assumptions about future cash flows, growth rates, and discount rates. The assumptions about future cash flows and growth rates are based on the Company's budget and long-term plans. Discount rate assumptions are based on an assessment of the risk inherent in the respective reporting units. If the fair value of a reporting unit exceeds its carrying amount, goodwill of the reporting unit is considered not impaired and the second step of the impairment test is unnecessary. If the carrying amount of a reporting unit exceeds its fair value, the second step of the goodwill impairment test is performed to measure the amount of impairment loss, if any. The second step of the goodwill impairment test compares the implied fair value of the reporting unit's goodwill with the carrying amount of that goodwill. If the carrying amount of the reporting unit's goodwill exceeds the implied fair value of that goodwill, an impairment loss is recognized in an amount equal to that excess. The implied fair value of goodwill is determined in the same manner as the amount of goodwill recognized in a business combination. That is, the fair value of the reporting unit is allocated to all of the assets and liabilities of that unit (including any unrecognized intangible assets) as if the reporting unit had been acquired in a business combination and the fair value of the reporting unit was the purchase price paid to acquire the reporting unit.

The Company recorded an impairment loss on goodwill of $1,178,197 and $0 for the years ended December 31, 2017 and 2016, respectively.

Recently Issued Accounting Pronouncements

Revenue Recognition

In May 2014, the FASB issued ASU No. 2014-09, Revenue from Contracts with Customers (Topic 606). This standard provides a single set of guidelines for revenue recognition to be used across all industries and requires additional disclosures. It is effective for annual and interim reporting periods beginning after December 15, 2017. This standard permits early adoption and permits the use of either the retrospective or cumulative effect transition method. We are currently evaluating the potential impact of this standard on our financial position and results of operations, as well as our selected transition method. Based on our preliminary assessment, we believe the new standard will not have a material impact on our financial position and results of operations, as we do not expect to change the manner or timing of recognizing revenue on a majority of our revenue transactions.

Leases

In February 2016, the FASB issued ASU No. 2016-02, Leases (Topic 842). This standard requires all leases that have a term of over 12 months to be recognized on the balance sheet with the liability for lease payments and the corresponding right-of-use asset initially measured at the present value of amounts expected to be paid over the term. Recognition of the costs of these leases on the income statement will be dependent upon their classification as either an operating or a financing lease. Costs of an operating lease will continue to be recognized as a single operating expense on a straight-line basis over the lease term. Costs for a financing lease will be disaggregated and recognized as both an operating expense (for the amortization of the right-of-use asset) and interest expense (for interest on the lease liability). This standard will be effective for our interim and annual periods beginning January 1, 2019 and must be applied on a modified retrospective basis to leases existing at, or entered into after, the beginning of the earliest comparative period presented in the financial statements. Early adoption is permitted. We are currently evaluating the timing of adoption and the potential impact of this standard on our financial position, but we do not expect it to have a material impact on our results of operations.

There were various other accounting standards and interpretations issued recently, none of which are expected to have a material impact on the Company's financial position, operations or cash flows. Management has evaluated these new pronouncements through December 31, 2017.

NOTE 3 – INVESTMENTS, ACQUISITIONS AND GOODWILL

On April 27, 2016, the Company issued 4,000,000 shares of common stock with a fair value of approximately $26,000 to a third party as an initial payment for an ownership interest in GoDraft.com, a daily fantasy sports enterprise. On December 31, 2016, the Company adjusted this investment down by $26,000 to its estimated fair value of $0.

On June 3, 2016 and July 14, 2016, the Company issued 54,719,562 and 42,417,815 shares, respectively, of its common stock, (a total of 97,137,377 common shares with a fair value of approximately $953,600) to a third party for an ownership stake in Draft Fury, a daily fantasy sports enterprise. During the year ended December 31, 2016, the Company adjusted this investment down by $953,600 to its estimated fair value of $0.

In March 2017, the Company issued 4,878,049 shares of common stock with a fair value of $343,902 and paid $210,000 in cash for a 10% investment stake of Jacksam Corporation for a total investment of $553,902. During the year ended December 31, 2017, the Company adjusted this investment down by $553,902 to its estimated fair value of $0.

On May 17, 2017, the Company acquired a 90% interest in Discount Garden Supply, Inc. ("DIGS") for approximately $1.1 million, comprised of 14,285,714 shares of common stock with a fair value of $1,092,857 and cash of $30,000. A total of 1,178,197 of the purchase price was allocated to goodwill. During the year ended December 31, 2017, the Company recorded an impairment of this goodwill of $1,178,197 down to its estimated fair value of $0.

In October 2017, the Company purchased a 51% equity stake in Jiffy Auto Glass, ("JAG") a Colorado glass company for approximately $400,000, comprised of cash of $50,000, 5,078,125 shares of common stock with a fair value of $318,906, and a convertible note of $25,000. The Company allocated $362,261 of the purchase price to goodwill.

On December 22, 2017, the Company paid $20,000 to Shield Saver, LLC with its Letter of Intent to acquire 51% of the Shield Saver, LLC in 2018. The $20,000 good faith payment is reflected in investments on the accompanying balance sheet as of December 31, 2017.

For investments acquired with common stock, the Company recorded its investments at the fair value of the common stock issued for the ownership interests acquired.

Intangible Asset

On August 31, 2017, the Company issued 5,000,000 shares of the Company's common stock with a fair value of approximately $346,000 in exchange for 1,000,000 WEED tokens, a digital crypto currency, which is reflected in intangible asset on the accompanying balance sheet as of December 31, 2017.

The Company periodically reviews the carrying value of intangible assets not subject to amortization to determine whether impairment may exist. Intangible assets are assessed annually, or when certain triggering events occur, for impairment using fair value measurement techniques. These events could include a significant change in the market for digital crypto currency, or other factors. Specifically, a comparison of our crypto currency to published market rates is used to identify potential impairment. The Company performed this evaluation of our intangible asset as of December 31, 2017 and determined no impairment was necessary.

Goodwill

The following table presents details of the Company's goodwill as of December 31, 2017 and 2016:

	DIGS	JAG	Total
Balances at January 1, 2016:	$ -	$ -	$ -
Aggregate goodwill acquired	-	-	-
Impairment losses	-	-	-
Balances at December 31, 2016:	-	-	-
Aggregate goodwill acquired	1,178,197	362,261	1,540,448
Impairment losses	(1,178,197)	-	(1,178,197)
Balances at December 31, 2017:	$ -	$ 362,261	$ 362,261

Discount Garden Supply, Inc. (DIGS)

On May 17, 2017, the Company acquired 90% in DIGS for $30,000 cash and 14,285,714 shares of the Company's common stock valued at $1,092,857. The total purchase price for DIGS was allocated as follows:

Goodwill	$	1,178,197
Current assets		85,184
Current liabilities		(140,524)
Total net assets acquired	$	1,122,857
The purchase price consists of the following:		
Cash		30,000
Common Stock		1,092,857
Total purchase price	$	1,122,857

Jiffy Auto Glass Company. (JAG)

In October 2017, the Company purchased a 51% equity stake in JAG for approximately $400,000, comprised of cash of $50,000, 5,078,125 shares of common stock with a fair value of $318,906, and a convertible note of $25,000. The total purchase price for JAG was allocated as follows:

Goodwill	$	362,261
Current assets		6,329
Equipment		2,800
Note receivable		54,500
Current liabilities (accounts payable and accrued expenses)		(31,984)
Total net assets acquired	$	393,906
The purchase price consists of the following:		
Cash	$	50,000
Note payable to JAG		25,000
Common Stock		318,906
Total purchase price	$	393,906

The total amount of goodwill that is expected to be deductible for tax purposes is $1,535,457 and is amortized over 15 years. The total amortization expense for tax purposes for the year ended December 31, 2017 is $49,788.

The Company periodically reviews the carrying value of intangible assets not subject to amortization, including goodwill, to determine whether impairment may exist. Goodwill and certain intangible assets are assessed annually, or when certain triggering events occur, for impairment using fair value measurement techniques. These events could include a significant change in the business climate, legal factors, a decline in operating performance, competition, sale or disposition of a significant portion of the business, or other factors. Specifically, a goodwill impairment test is used to identify potential impairment by comparing the fair value of a reporting unit with its carrying amount, including goodwill. The Company uses level 3 inputs and a discounted cash flow methodology. A discounted cash flow analysis requires one to make various judgmental assumptions including assumptions about future cash flows, growth rates, and discount rates. The assumptions about future cash flows and growth rates are based on the Company's budget and long-term plans. Discount rate assumptions are based on an assessment of the risk inherent in the respective reporting units.

The Company used the discounted cash flow method for the impairment testing as of December 31, 2017. The Company performed discounted cash flow analysis projected over 10 years to estimate the fair value of the reporting units, using management's best judgement as to revenue growth rates and expense projections. For DIGS, this analysis indicated cash flows (and discounted cash flows) less than the $1,178,197 book value of goodwill. This analysis factored the lack of significant historical profitability and the uncertainty of significant future profitability at DIGS. The Company determined

these were indicators of impairment in goodwill for DIGS during the year ended December 31, 2017 and impaired the goodwill by $1,178,197.

Proforma Information (unaudited)

The accompanying consolidated financial statements include the results of operations of the acquisitions from the date acquired through December 31, 2017. The 2017 acquisitions contributed approximately $253,000 of revenue and approximately $95,000 of net loss for the year ended December 31, 2017. There were no acquisitions of subsidiaries during the year ended December 31, 2016.

The following unaudited pro forma information presents the consolidated results of the Company's operations and the results of the 2017 acquisitions as if the 2017 acquisitions had been consummated on January 1, 2016. Such unaudited pro forma information is based on historical unaudited financial information with respect to the 2017 acquisitions and does not include operational for other charges which might have been effected by the Company. The unaudited pro forma information for the years ended December 31, 2017 presented below is for illustrative purposes only and is not necessarily indicative of the results which would have been achieved or results which may be achieved in the future:

	2017	2016
Net revenue	$ 1,054,799	$ 810,034

	2017	2016
Net loss	$ (52,596,576)	$(2,147,155)

NOTE 4 – CONVERTIBLE NOTES PAYABLE

Convertible notes payable consisted of the following:

	December 31, 2017	December 31, 2016
Convertible $30,000 note payable to individual, Caroline Vanderoef, (the "CV Notes") with interest at 12%, due February 29, 2009, convertible at the option of the holder into shares of the Company's common stock at $0.75 per share. On November 14, 2016, $20,000 of this note was assigned to a noteholder with an amended conversion price of $0.015 per share, resulting in a debt discount for the beneficial conversion feature of $8,400. The new noteholder converted the $20,000 in full to 2,000,0000 shares of common stock on November 22, 2016 and the $8,400 debt discount was written off in full to amortization of loan costs. The remaining balance of $10,000 and accrued interest of $20,000 were assigned to new noteholders and converted to common stock subsequent to December 31, 2016.	$ -	$ 10,000

Convertible notes payable to institutional investor, Stockbridge Enterprises, L.P. (the "SB Notes"), with interest at 12%, dated November 1, 2010, due November 1, 2011, convertible at the option of the holder into shares of the Company's common stock at $0.75 per share (amended to $0.002 per share per Addendum dated October 27, 2016). The amendment resulted in a debt discount for the beneficial conversion feature of $350,000, of which $62,329 was amortized to amortization of loan costs during the year ended December 31, 2016. The holder converted $140,000 of this note in August 2017 for 70,000,000 shares of common stock at $0.002 per share, resulting in a loss on settlement of approximately $4,186,000. On December 18, 2017, the noteholder sold a total of $100,000 of this note to two investors. The balance of the note was subsequently converted in to shares of the Company's common stock (see Note 11 Subsequent Events).	110,000	350,000
Convertible note payable to two investors who purchased $50,000 each of the SB Notes above on December 18, 2017, convertible into shares of the Company's common stock at $0.002 per share. The notes were subsequently converted in to shares of the Company's common stock (see Note 11 Subsequent Events).	100,000	-
Convertible notes payable to institutional investor, with interest at 5%, dated May 19, 2016, due January 19, 2017, convertible at the option of the holder into shares of the Company's common stock at a discount of 50% of the Company's common stock over the 20 trading days prior to conversion. This variable conversion feature resulted in derivative liability of $115,867 and a charge to interest expense of $58,867 during the year ended December 31, 2016. The remaining $57,000 was recorded as a debt discount which resulted in amortization expense of $4,060 and $52,940 for the years ended December 31, 2017 and 2016, respectively. The Company recorded a loss of $637,101 and a gain of $44,968 for the change in fair value of the derivative liability related to this note for the years ended December 31, 2017 and 2016, respectively. The note was not repaid on the due date. The noteholder converted the note in full on June 5, 2017 for 60,000,000 shares at an agreed upon price of $0.0011 per share resulting in a loss on settlement of approximately $1,365,000.	-	60,000
Convertible note to investor dated August 24, 2016, with interest at 8%, an OID of $2,000, due August 23, 2017, convertible at the option of the holder into shares of the Company's common stock. The notes have a conversion price of the lower of a 50% discount to the lowest trading prices of the 20 days prior to conversion or $0.005, resulting in a derivative liability of $47,247, a charge to interest expense of $20,886 and a debt discount of $30,000. The Company recorded a total of $19,397 and $10,603 of amortization on the debt discount and loss of $30,834 and a gain of $3,340 on the change in fair value of the derivative liability related to this note for the years ended December 31, 2017 and 2016, respectively. These notes were past due and settled in full for 7,680,000 shares of common stock in September 2017, resulting in a loss on settlement of approximately $449,000.	-	32,000
Convertible note payable with an accredited investor dated October 31, 2017, with interest at 0%, due October 31, 2017, convertible at $0.007 per share.	10,500	-
Convertible note payable to investor dated July 31, 2017, with interest at 0%, due July 31, 2018, convertible at any time into shares of the Company's common stock at the average 20-day trading price prior to the noteholder' conversion. This variable conversion feature resulted in derivative liability of $721,880, a charge to interest expense of $471,880, and a debt discount of $250,000. The Company recorded amortization expense on the debt discount of $104,795 and a gain on the change in fair value of the derivative liability of $324,744 related to this note for the year ended December 31, 2017.	250,000	-

Convertible note payable to investor (the "CVP Note") dated October 10, 2017, with interest at 10%, an OID of $70,000, due October 6, 2019, convertible in 6 months into shares of the Company's common stock at $0.075 per share. The note provides for additional tranches of a maximum of $3,970,000, which includes OID of 10%. The note includes a warrant to purchase 5,000,000 shares of the Company's common stock at a price of $0.10 per share, resulting in a debt discount of $118,581. The Company recorded amortization expense of $13,970 related to this debt discount for the year ended December 31, 2017. The note is secured by substantially all assets of the Company.	670,000	-
Convertible note payable to investor (the "UAHC Note") dated October 10, 2017, with interest at 10%, an OID of $70,000, due October 6, 2019, convertible in 6 months into shares of the Company's common stock at $0.075 per share. The note includes a warrant to purchase 5,000,000 shares of the Company's common stock at a price of $0.10 per share, resulting in a debt discount of $118,581. The Company recorded amortization expense of $13,970 related to this debt discount for the year ended December 31, 2017. The note is secured by substantially all assets of the Company.	670,000	-
Convertible note payable, Jiffy Auto Glass, dated October 18, 2017, with interest at 0%, due October 11, 2018, convertible at any time into shares of the Company's common stock at $0.10 per share.	25,000	-
Total convertible notes payable	1,835,500	452,000
Less debt discounts	(477,934)	(311,128)
Convertible notes payable, net	1,357,566	140,872
Less current portion of convertible notes	(350,295)	(140,872)
Long-term convertible notes payable	$ 1,007,271	$ -

Total amortization of debt discounts was $460,356 and $244,240 for the years ended December 31, 2017 and 2016, respectively. Accrued interest on the above notes payable totaled $133,730 and $85,694 as of December 31, 2017 and 2016, respectively. Interest expense for the notes payable for the year ended December 31, 2017 and 2016 was $555,701 and $177,523, respectively.

In February 2017, the Company entered into a two separate Debt Purchase and Assignment Agreements with a noteholder with a note balance of $30,000 ($10,000 of principal and $20,000 of accrued interest) (the 'CV Note'), agreeing to the assignment of $15,000 and $15,000, to two new noteholders, with no balance remaining outstanding to the original noteholder under the CV Note.

From January 2017 through November 2017, the Company received proceeds of approximately $616,000 for convertible notes payable from various investors. The Notes bear interest at 0% - 12% and are convertible at prices ranging from $0.005 to $0.007 per share, with $195,500 of these notes convertible at a 50% discount from the 20-day average trading price prior to conversion. These notes were converted to common stock during the year ended December 31, 2017.

NOTE 5 – DERIVATIVE LIABILITY

Derivative Liability- Debt

The fair value of the described embedded derivative on all convertible debt was valued at $324,774 and $118,147 at December 31, 2017 and 2016, respectively, which was determined using the Black Scholes Pricing Model with the following assumptions:

	December 31, 2017	December 31, 2016
Dividend yield:	0%	0%
Term	0.1 – 1.0 year	0.5 – 1.0 year
Volatility	151.2 - 181.9%	151.2-163.0%
Risk free rate:	0.59 – 1.76%	0.62%-0.85%

For the year ended December 31, 2017, the Company adjusted the recorded fair value of the derivative liability on debt to market resulting in non-cash, non-operating loss of $270,829.

During the year ended December 31, 2017, the Company reclassed derivative liability of $786,080 to additional paid in capital on conversion of a convertible note.

For the year ended December 31, 2016, the Company adjusted the recorded fair value of the derivative liability on debt to market resulting in non-cash, non-operating gain of $132,423.

During the year ended December 31, 2016, the Company reclassed derivative liability of $9,130 to additional paid in capital on conversion of a convertible note.

The following table provides a summary of changes in fair value of the Company's Level 3 financial liabilities as of December 31, 2017 and 2016:

	Derivative Liability (convertible promissory notes)
Balance, December 31, 2015	$ -
Initial fair value at note issuances	259,700
Fair value of liability at note conversion	(9,130)
Mark-to-market at December 31, 2016	(132,423)
Balance, December 31, 2016	118,147
Initial fair value at note issuances	721,878
Fair value of liability at note conversion	(786,080)
Mark-to-market at December 31, 2016	270,829
Balance, December 31, 2017	$ 324,774
Net loss for the year included in earnings relating to the liabilities held at December 31, 2017	$ 270,829

NOTE 6 - EARNINGS PER SHARE

The Company computes net loss per share in accordance with FASB ASC 260-10 "Earnings per Share". Under the provisions of FASB ASC 260-10, basic net loss per share is computed by dividing the net loss available to common stockholders for the period by the weighted average number of shares of common stock outstanding during the period.

Diluted loss per share is computed using the weighted average number of shares and dilutive potential common shares arising from the conversion of preferred shares into common shares at the election of the holders thereof. Potentially dilutive common shares consist of employee stock options, warrants, and unissued restricted common stock, and are excluded from the diluted earnings per share computation in periods where the Company has incurred net losses.

For the year ended December 31, 2017 and 2016, the Company's net loss per share was $0.07 and $0.00, based on the weighted average number of shares outstanding of 787,332,849 and 464,135,528, respectively. Total dilutive securities related to convertible notes payable, warrants and Series A Convertible Preferred Stock was approximately 1,315,111,449 and 380,000,000 as of December 31, 2017 and 2016, respectively.

NOTE 7 – STOCKHOLDERS' DEFICIT

Articles of Incorporation

On July 20, 2016, the Company amended its Articles of Incorporation and increased its authorized common shares from 500,000,000 to 1,000,000,000.

On July 20, 2016, the Company increased the number of authorized Class A Convertible Preferred Stock from 30,000,000 to 60,000,000. The Class A Stock shall be entitled to vote 25 votes of common stock for each share of Class A Stock held with respect to all matters upon which common stockholders are entitled to vote or to which stockholders are entitled to give consent. Class A Stock shall convert into common stock of the Company at a ratio of 6 common shares for every 1 Class A Share.

On August 31, 2017, the Company amended its Articles of Incorporation and increased its authorized common shares from 1,000,000,000 to 2,000,000,000.

On August 31, 2017, the Company amended its Articles of Incorporation and increased the voting rights on its Class A Convertible Preferred Stock to 50 votes of common stock for each share of Class A Stock held with respect to all matters upon which common stockholders are entitled to vote, and increased the conversion ratio on its Class A Stock so that it converts into common stock of the Company at a ratio of 25 common shares for every 1 Class A share.

Class A Convertible Preferred Shares

As of December 31, 2017 and 2016, the Company had authorized 60,000,000 shares of Series A Convertible Preferred Stock ("Class A Stock") with $0.0001 par value, of which 47,750,000 and 31,750,000 shares were issued and outstanding as of December 31, 2017 and 2016, respectively.

Each share of Class A Stock is convertible at any time into 25 shares of common stock, totaling 1,193,750,000 shares of common stock assuming full conversion of all outstanding shares. No dividends are payable unless declared by the Board of Directors. Each share of Class A Stock votes with the shares of Common Stock and is entitled to 25 votes per share and ranks senior to all other classes of stock in liquidation in the amount of $1 per share.

On August 11, 2016, the Company issued an aggregate of 10,000,000 shares of Class A Stock to officers and directors for services with a fair value of approximately $540,000.

On August 31, 2016, the Company CEO converted 4,750,000 shares of Class A Stock into 28,500,000 shares of the Company's common stock.

In February 2017, the Company's CEO converted 7,000,000 shares of Class A Preferred Stock for 42,000,000 shares of the Company's common stock.

In August 2017, the Company issued a total of 24,000,000 shares of Class A Stock to officers and directors for services with a fair value of approximately $38,640,000.

In December 2017, the Company's CTO converted 1,000,000 shares of Class A Preferred Stock for 25,000,000 shares of the Company's common stock.

Common Shares

As of December 31, 2017, the Company's authorized common stock is 2,000,000,000 shares at $0.0001 par value, of which 935,585,925 and 639,034,093 shares were issued and outstanding as of December 31, 2017 and 2016, respectively.

Shares issued during the year ended December 31, 2016

During the year ended December 31, 2016, the Company issued an aggregate of 130,221,314 common shares for convertible notes payable converted by the noteholders with an aggregate balance of approximately $870,000, of which approximately $356,000 was not received by the Company until 2017 and is reflected as common stock subscriptions receivable on the accompanying financial statements.

During the year ended December 31, 2016, the Company issued 11,504,000 shares of common stock for services at an aggregate price of $101,927.

Shares issued during the year ended December 31, 2017

In March 2017, the Company issued 30,000,000 shares of common stock for a convertible note payable of $15,000 at a price of $0.005 per share, resulting in a loss on settlement of approximately $1,635,000.

In March 2017, the Company issued an aggregate of 2,629,944 shares of common stock for services with a fair value of $144,647.

See Note 3 and 4 for additional shares issuances during the years ended December 31, 2017 and 2016.

NOTE 8 – RELATED PARTY TRANSACTIONS

Accrued Officer Compensation

As of December 31, 2017 and 2016, a total of $358,167 and $289,000, respectively, was accrued for unpaid officer wages due the Company's CEO under the CEO's employment agreement.

The Company's CEO advanced the Company funds during 2017 and 2016, with a balance of $25,000 and $20,000 as of December 31, 2017 and 2016, respectively. The advances are unsecured, bear no interest and have no specified due date.

See Note 7 for related party share issuances to the Company's CEO, CTO and directors.

NOTE 9 - COMMITMENTS

On April 1, 2013, the Company entered into a three-year employment agreement with the Company's CEO. The agreement calls for compensation of $10,000 per month and allows for incentive bonuses as determined by the Company's board of directors. This agreement was extended for an additional three-year term on April 1, 2016. The CEO's employment agreement was amended to increase the compensation to $18,333 per month effective November 1, 2017.

NOTE 10 – INCOME TAXES

The components of income tax expense for the years ended December 31, 2017 and 2016 consist of the following:

	2017	2016
Federal tax statutory rate	34.0%	34.0%
Permanent differences	(31.3%)	(10.0%)
Valuation allowance	(2.7%)	(24.0%)
Effective rate	0%	0%

Significant components of the Company's estimated deferred tax assets and liabilities as of December 31, 2017 and 2016 are as follows

	2017	2016
Deferred tax assets:		
Net operating loss carryforwards	$ 631,000	$ 905,000
Temporary differences	641,000	455,000
Total deferred tax asset	1,272,000	1,360,000
Valuation allowance	(1,272,000)	(1,360,000)
	$ -	$ -

The Company has net operating losses ("NOLs") as of December 31, 2017 of approximately $3,000,000 for federal tax purposes, which will expire in varying amounts through 2036. The Company may be able to utilize its NOLs to reduce future federal and state income tax liabilities. However, these NOLs are subject to various limitations under Internal Revenue Code ("IRC") Section 382. IRC Section 382 limits the use of NOLs to the extent there has been an ownership change of more than 50 percentage points. In addition, the NOL carry-forwards are subject to examination by the taxing authority and could be adjusted or disallowed due to such exams. Although the Company has not undergone an IRC Section 382 analysis, it is possible that the utilization of the NOLs could be substantially limited. The Company has no tax provision for the year ended December 31, 2016 due to the net losses and full valuation allowances against net deferred tax assets.

The Tax Cuts and Jobs Act (the Act) was enacted on December 22, 2017. The Act reduces the US federal corporate tax rate from 35% to 21% and will require the Company to re-measure certain deferred tax assets and liabilities based on the rates at which they are anticipated to reverse in the future, which is generally 21%. The Company adopted the new rate as it relates to the calculations of deferred tax amounts as of December 31, 2017.

NOTE 11 - SUBSEQUENT EVENTS

On January 8, 2018, the Company's CEO converted 3,000,000 shares of the Company's Class A convertible preferred stock into 75,000,000 shares of the Company's common stock.

On January 16, 2018, the Company entered into an equity purchase agreement to purchase a 51% ownership in ShieldSaver, a Colorado limited liability company, for shares of the Company's common stock with a fair value of $670,000, cash payments of $200,000 based on performance milestones, and payment of $150,000 towards software development after 30 days of closing.

On January 31, 2018, the Company's president converted 800,000 shares of the Company's Class A convertible preferred stock into 20,000,000 shares of the Company's common stock.

On February 15, 2018, a convertible note holder converted $110,000 of convertible debt (the SB Notes) into 55,000,000 shares of the Company's common stock at a price of $0.002 per share.

On February 22, 2018, the Company issued 25,000,000 shares of the Company's common stock to a noteholder for conversion of $50,000 of notes purchased from Stockbridge Enterprises, L.P. (the "SB Notes"), at a price of $0.002 per share.

On March 7, 2018, the Company issued 600,000 shares of the Company's common stock to a consultant for services.

On March 12, 2018, the Company issued 25,000,000 shares of the Company's common stock to a noteholder for conversion of $50,000 of notes purchased from Stockbridge Enterprises, L.P. (the "SB Notes"), at a price of $0.002 per share.

On April 3, 2018, the Company issued 1,428,571 shares of the Company’s common stock to a noteholder for conversion of a convertible note payable at a price of $0.007 per share.