SOLEEZE USA INC.

UNAUDITED FINANCIAL STATEMENTS AND COMPILATION REPORT

DECEMBER 31, 2014 AND DECEMBER 31, 2013

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Internal Accountant's Compilation Report

Board of Directors
Soleeze USA Inc

We have internally compiled the accompanying balance sheet of Soleeze USA Inc. as of December 31, 2014 and December 31, 2013, and the related statements of income and expense, cash flows, and changes in capital for the periods then ended. These statements have not been audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

SOLEEZE USA INC.
UNAUDITED BALANCE SHEET
AS OF THE DATES INDICATED

	DECEMBER 31, 2014	DECEMBER 31, 2013
ASSETS		
Current Assets:		
Cash in the bank	$ 11,854	$ 28,633
Accounts receivable	35,141	987
Trade show deposits	91,469	135,743
Prepaid expenses	4,144	2,543
Total Current Assets	142,608	167,906
Trade show displays	15,525	5,000
Other Assets:		
Patents (Note 6)	575,000	410,000
Investments (Note 10)	25,000	25,000
Deposits (Notes 4 and 9)	35,000	55,000
Total Other Assets	635,000	490,000
Total Assets	**$ 793,133**	**$ 662,906**
LIABILITIES AND CAPITAL		
Current Liabilities:		
Accounts payable	$ 2,500	$ 2,186
Other Liabilities:		
Loans from stockholders (Note 3)	125,000	75,000
Total Liabilities	**127,500**	**77,186**
Capital:		
Additional paid-in capital	420,000	420,000
Retained earnings (deficit)	245,633	165,720
Total Capital	**665,633**	**585,720**
Total Liabilities and Capital	**$ 793,133**	**$ 662,906**

See accountant's compilation report.

SOLEEZE USA INC.
UNAUDITED STATEMENT OF INCOME AND EXPENSE
FOR THE PERIODS INDICATED

	FOR THE YEAR ENDING 12/31/2014	FOR THE YEAR ENDING 12/31/2013
Sales	**$ 2,354,288**	**$ 1,987,415**
Operating Expenses:		
Salaries and wages	$ 75,000	$ 75,000
Tradeshow expense	575,899	465,043
Sales commission	367,558	321,859
Inventory sales	556,135	402,930
Direct selling cost	198,412	184,744
Bank charges	58,141	46,222
Legal and professional	1,200	300
Rent	2,100	2,100
Office	4,411	7,474
Utilities	7,588	5,174
Freight	58,998	41,322
Telephone	3,620	2,636
Insurance	2,809	1,709
Taxes	1,743	1,543
Other sales commission	181,997	135,289
Supplies	4,255	6,597
Amortization	10,000	10,000
Other Expense	11,233	18,541
Total Operating Expenses	**2,121,099**	**1,787,483**
Net Income From Operations	**$ 233,189**	**$ 258,932**
Extraordinary Income	**$ 0**	**$ 20,000**
Net Income	**$ 233,189**	**$ 278,932**

See accountant's compilation report.

SOLEEZE USA, INC.
UNAUDITED STATEMENT OF CASH FLOWS
FOR THE PERIODS INDICATED

	FOR THE YEAR ENDING 12/31/2014	FOR THE YEAR ENDING 12/31/2013
Cash Flows from Operations:		
Net Income	**$ 233,189**	**$ 278,932**
Adjustments to Reconcile with Net Cash:		
	-	
Non cash amortization	10,000	10,000
Accounts Receivable	887	887
Tradeshow Deposits	(34,154)	(20,995)
Prepaid Expenses	(4,494)	6,031
Accounts Payable	314	0
Net Adjustments to Income	**(27,761)**	**(4,077)**
Total Cash Flows From Operations	**(27,761)**	**(4,077)**
Cash Flows From Investing Activities:		
Advances in property purchase	(50,000)	(24,411)
Proceeds from (payments for) expense	20,000	30,556
Purchase of property and equipment	-	
Investment in other	(63,801)	11,897
Total Cash Flows From Investing Activities	**(93,801)**	**13,965**
Cash Flows From Financing Activities:		
Intercompany transfer	(128,406)	(200,000)
Total Cash Flows From Financing Activities	**(128,406)**	**(200,000)**
Total Cash Flows	**(16,779)**	**9,888**
Cash Balance at January 1	**28,633**	**18,745**
Cash Balance at the End of the Period	**$ 11,854**	**$ 28,633**

See accountant's compilation report. See the following page for non-cash transactions.

SOLEEZE USA, INC.
UNAUDITED STATEMENT OF CASH FLOWS
FOR THE PERIODS INDICATED (PAGE 2)

During the twelve months ending December 31, 2014, the Company had the following non-cash transactions:

None

See accountant's compilation report.

SOLEEZE USA INC.
UNAUDITED STATEMENT OF CHANGES IN CAPITAL
FOR THE PERIODS INDICATED

	Paid-in Capital	Retained Earnings	TOTAL CAPITAL
Balances at December 31, 2013	**$ 420,000**	**$ 165,720**	**$ 585,720**
Transactions During 2014:			
Net income			$ -
Purchase of property		(50,000)	(50,000)
Payment of expenses		36,112	36,112
Intercompany transfer		(139,388)	(139,388)
Transactions During 2014	**$**	**$ (153,276)**	**$ (153,276)**
Net income		233,189	233,189
Balance December 31, 2014	**$ 420,000**	**$ 245,633**	**$ 665,633**

See accountant's compilation report.

SOLEEZE USA, INC.
NOTES TO UNAUDITED FINANCIAL STATEMENTS
AS OF DECEMBER 31, 2014 AND DECEMBER 31, 2013

NOTE 1—BUSINESS AND HISTORY

The Company was incorporated July 18, 2000 under the laws of the State of Indiana as PHI Management Company. In 2012, it rolled the assets to Soleeze USA Inc. Soleeze USA Inc is a wholly owned subsidiary of Soleeze Wave Inc. The Company is in the business of selling and manufacturing unique and proprietary health care products.

NOTE 2—ACCOUNTING POLICIES

The Company uses the accrual accounting method as required by Generally Accepted Accounting Principles.

The Company has no depreciable assets, so there is no depreciation or depreciation policy.

The Company considers that "cash and cash equivalents" is composed of cash on hand, demand deposits, and time deposits with less than ninety days to maturity.

NOTE 3—LOANS FROM STOCKHOLDERS

In 2012, the Board of Directors passed a resolution that the stockholder loans would bear an interest rate of 10%, with no specific terms of repayment. The stockholder loans consist of the following: Mark Julian, president, director, and stockholder, as to $75,000 with an additional loan amount of $50,000 in 2014 for a total outstanding of $125,000 at end of year December 31, 2014.

NOTE 4—PATENTS AND PROPRITARY INFORMATION

The company owns or has the rights to sell various patented or patent pending products. These products are unique and are one of a kind items. This affords the company to gain a competitive advantage. The company also has various trade secrets with which they operate the company. If the patent rights were rescinded and/or the trade secrets were disclosed the company could be subject to serious financial damage. The ability to maintain this segment is crucial for the success of the company.

SOLEEZE USA INC.
NOTES TO UNAUDITED FINANCIAL STATEMENTS (PAGE 2)
AS OF DECEMBER 31, 2014 AND DECEMBER 31, 2013

NOTE 5—COMMITMENTS AND CONTINGENCIES

The Company has no commitments or contingencies, including environmental remediation matters, of which it is aware.

NOTE 6—NON-CASH TRANSACTIONS

The company amortizes the patent assets. There are no known other non cash transactions.

NOTE 7—MISCELLANOUS INVESTMENTS

From time to time the company will either receive or disburse an immaterial amount of capitol for new items. These items might have the potential to be selling in the market. Due to Mr. Julian's vast overseas manufacturing and experience in selling in this market venue the company sometimes invest in these projects. The company may gain rights to sell or become a partner in the project. The overall investments are financially immaterial to the company.

SOLEEZE USA INC.
NOTES TO UNAUDITED FINANCIAL STATEMENTS (PAGE 3)
AS OF DECEMBER 31, 2014 AND DECEMBER 31, 2013

NOTE 8—RELATED PARTY TRANSACTION

From time to time the company has related party transactions with either Mr. Julian or his controlled organizations, or family members. For the purposes of these financial statements those transactions are eliminated and showing a true reflection of this company's operations.