Hollywall Entertainment, Inc.
Notes to Consolidated Financial Statements
September 30, 2014

NOTE 1 - NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Operations

Hollywall Entertainment, Inc., formerly known as Acceleritas Corp. and prior thereto as National Intelligence Association Inc. (the "Company") was incorporated in the State of Nevada on May 12, 2009. On September 11, 2013 the Company acquired all of the assets of Hollywall Acquisition Corp. for 40,560,513 shares of common stock and 43,000 shares of Series A Convertible Preferred stock.

Hollywall Entertainment, Inc. ("Hollywall"), www.hollywall.com, is a multifaceted media and entertainment company focused on maximizing its rights to its music, film, television, home video and software game libraries. The company continues to develop a digital distribution and verification system- designed to maximize customer delivery, quality control, and revenues for artists, writers, content developers, copyright owners and shareholders. Hollywall owns exclusive and non-exclusive rights to market, manufacture and distribute over 17,500 songs from Music Recording Masters. Hollywall's recorded music master rights consist of all the "Proprietary Rights", as outlined in its original contracts on file. The master recordings contains performances by such legends as *Ray Charles, The Jackson 5, Frank Sinatra, Tony Bennett, Marvin Gaye and Duke Ellington.* The music master recordings include songs that have never been released in addition to songs that have been released by other record companies which hold similar licensing rights to market the songs. Hollywall Entertainment's current music business is the sale of the music recordings in the form of packaged CD compilation sales, digital downloads and ringtones and licensing for use in motion pictures, television and commercial advertising.

Hollywall operates its collection of family entertainment content through four (4) operating divisions: ***Hollywall Music, Hollywall TV, Hollywall Films and Hollywall Networks.*** The operating areas offer high-quality products and services focusing on music recording, publishing, special sports events, film production, and television broadcasting.

Hollywall's wholly-owned subsidiary, **Investigative Services Agency Inc.**, provides investigation and security services to clients throughout the United States. It is developing a proprietary system to enhance royalty incomes realized by holders of music, film, and other libraries, including those held by the parent company.

Summary of Significant Accounting Policies

Basis of Presentation

The financial statements of the Company have been prepared in accordance with accounting principles generally accepted in the United States ("US GAAP") and are expressed in U.S. dollars. The statements contain the financial information of Hollywall Entertainment, Inc. and its wholly-owned subsidiary, Investigative Services Agency, acquired effective December 15, 2013.

Use of Estimates

The preparation of financial statements in conformity with US GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. The Company regularly evaluates estimates and assumptions related to the deferred income tax asset valuation allowances. The Company bases its estimates and assumptions on current facts, historical experience and various other factors that it believes to be reasonable under the circumstances, the results of which form the basis for making judgments about the carrying values of assets and liabilities and the accrual of costs and expenses that are not readily apparent from other sources. The actual results experienced by the Company may differ materially and adversely from the Company's estimates. To the extent there are material differences between the estimates and the actual results, future results of operations will be affected.

NOTE 2 - FAIR VALUE MEASUREMENTS

Pursuant to ASC 820, *Fair Value Measurements and Disclosures,* an entity is required to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. ASC 820 establishes a fair value hierarchy based on the level of independent, objective evidence surrounding the inputs used to measure fair value. A financial instrument's categorization within the fair value hierarchy is based upon the lowest level of input that is significant to the fair value measurement. ASC 820 prioritizes the inputs into three levels that may be used to measure fair value:

Level 1

Level 1 applies to assets or liabilities for which there are quoted prices in active markets for identical assets or liabilities.

Level 2

Level 2 applies to assets or liabilities for which there are inputs other than quoted prices that are observable for the asset or liability such as quoted prices for similar assets or liabilities in active markets; quoted prices for identical assets or liabilities in markets with insufficient volume or infrequent transactions (less active markets); or model-derived valuations in which significant inputs are observable or can be derived principally from, or corroborated by, observable market data.

Level 3

Level 3 applies to assets or liabilities for which there are unobservable inputs to the valuation methodology that are significant to the measurement of the fair value of the assets or liabilities.

The Company's only significant asset that is considered to be valued pursuant to a Level 3 method of estimation is the Tangible Music Master Recordings Library, which has been independently appraised. The Company does not believe that there are any indications of impairment of the recorded value of this asset. The value of this asset is recorded at $ 23,272,571 at September 30, 2014.

NOTE 1 Tangible Music and Media Master Recording Libraries

MASTER RECORDINGS AND LIBRARIES

Tangible assets consist of the following: Music , Video and Software Game Master Recordings Libraries	(1.)	$23,272,571

In October 2013, the company issued 40,560,513 common shares, with a fair market value of $ 23,272,573, to the shareholders and consultants of Hollywall Acquisition Corp. for the purchase of music, software games, videos and other media rights and assets owned by Hollywall Acquisition Corp. The intellectual property owned by Hollywall Entertainment was recently appraised by Entertainment Financial Services, Inc. The music library was appraised based on total forecasted net revenue (before tax) of $90,855,1 82 during the 2014 to 2023 measurement period . The appraisal amount is based on a gross valuation of $78,811,503 net of tax effect of $31,524,600 for a net after tax valuation of $47,286,902.

NOTE 2- NOTES PAYABLE

Notes payable at Sept 30, 2014 consist of:

Convertible Note Payable - bearing interest at 5% per year. due and payable September 30, 2013. Note converted and paid in full on October 3, 2014 for 20,000 shares at $1.00 per share	$20,000
Convertible Note Payable -bearing interest at 5% per year. Due and payable September 30, 2013 Note converted and paid in full on October 3, 2014 for 30,000 shares at $1.75 per share.	$38,558
Convertible Note Payable - bearing interest at 5% per year, Note Due and payable January 15, 2015.	$35,000
Convertible Note Payable - due on demand, bearing interest at 5% per year. Note due and payable November 1, 2104. Note convertible and to be paid in full with the issuance of 472,500 shares at $1.00 per share .	$472,500
Convertible Note Payable - bearing interest at 10% per year. Due and payable to founding shareholder December 31, 2014.	$117,248
Convertible Note Payable - due on demand, bearing interest at 5% per year. due and payable to founding shareholders on September 30, 2014. Conversion of $156,250 was made on December 13, 2014 into 468,750 shares at $0.50 per share. After this conversion, the total notes owed to founding shareholders were reduced to $200,000 payable to founding shareholders.	$200,000
Convertible Note Payable - bearing interest at 10% per year. Due and payable to founding shareholder August 31, 2014.	$87,500
TOTAL NOTES PAYABLE AT SEPTEMBER 30, 2014	$970,806

NOTE 3 - STOCKHOLDER'S EQUITY

The Company was incorporated under the laws of the state of Nevada. At September 30, 2014 the Company has authorized 200,000 shares of common stock with a par value of $0.01. At September 30, 2014 there are 57,220,552 shares issued and outstanding. On September 30, 2014 the company had authorized 100,000 shares of convertible preferred stock with a par value of $0.001 per share. The shares are convertible to shares of the company's common stock if certain operational goals are met. On September 30, 2013 the company issued 43,000 shares of Series A Convertible Preferred stock.

NOTE 4 - COMMITMENTS AND CONTINGENCIES AND SUBSEQUENT EVENTS

The Company had no significant lease commitments at September 30, 2014.

On July 30, 2014 Hollywall entered into an agreement to acquire all the membership interests of "Crazy For The Boys, LLC", a Delaware LLC. The purchase consists of all the assets owned by "Crazy For The Boys, LLC." and all the rights to the intellectual property, The pop girl group "Drama Drama", and over thirty original master music and video recordings. The transaction called for 3,600,000 shares of common stock of the Company to be issued. In October 2014 Hollywall elected to cancel the Acquisition Agreement. On November 14, 2014, the Managing Members of "Crazy for the Boys LLC" sent notification to the Company canceling the Acquisition Agreement. Currently The Company and Crazy for the Boys are negotiating a mutual rescission agreement.

NOTE 5 - GAIN ON BARGAIN PURCHASE

During the year ended September 30, 2014 the Company recognized a gain from a bargain purchase in the amount of $ 54,687,503. This gain was due to an appraisal of the music library dated September 15, 2014 wherein the music library was appraised at $ 78,811,503, resulting in a gain compared to the acquisition price of the music library.