GREEN AND HILL INDUSTRIES, INC. dba ROSS' GOLD
(F/K/A BLUEWAVE GROUP INC.)
(F/K/A CAPE COD AQUACULTURE)
(A Development Stage Company)
FINANCIAL STATEMENTS

OCTOBER 31, 2014 AND 2013, AND THE PERIOD FROM JANUARY 30, 2008 (INCEPTION) TO JANUARY 31, 2015

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GREEN AND HILL INDUSTRIES, INC. dba ROSS' GOLD
(F/K/A BLUEWAVE GROUP INC.)
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(A Development Stage Company)
CONSOLIDATED BALANCE SHEETS
(Amounts expressed in US Dollars)

	January 31, 2015 $	April 30, 2014 $
ASSETS		
Current		
Cash	21,481	99,074
Prepaid expenses	1,000	1,000
Other receivable	4,993	4,993
Merchandise inventory	7,191	7,191
	34,665	**112,258**
Computer	987	922
Display equipment	5,062	-
Vehicle	13,000	13,000
TOTAL ASSETS	**53,714**	**126,180**
LIABILITIES AND STOCKHOLDERS' EQUITY (DEFICIT)		
Current Liabilities		
Accounts payable	61,340	86,271
Accrued interest	7,681	7,681
Notes payable – related parties	2,500	2,500
Temporary loan	4,300	4,300
Convertible debt	306,041	80,384
Advances	557,097	427,813
Other payable	11,499	-
	950,458	608,949
Commitments and Contingencies	-	-
Stockholders' Deficiency		
Capital stock		
Preferred stock; $0.001 par value 25,000,000 shares authorized; 2,000 issued and outstanding at January 31, 2015 and April 30, 2014	2	2
Common stock; $0.001 par value; 475,000,000 shares authorized; 101,139,797 * issued and outstanding at January 31, 2015 and April 30, 2014	101,139	101,139
Additional paid in capital	76,080	76,080
Unamortized stock-based compensation for stockholders	(41,667)	(60,417)
Deficit accumulated during development stage	(1,032,298)	(599,573)
	(896,744)	(482,769)
TOTAL LIABILITIES AND STOCKHOLDERS' DEFICIT	**53,714**	**126,180**

** Common stock figures reflect the 1:750 reverse stock split effective August 6, 2013 on a retroactive basis.*

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

GREEN AND HILL INDUSTRIES, INC. dba ROSS GOLD
(F/K/A BLUEWAVE GROUP INC.)
(F/K/A CAPE COD AQUACULTURE)
(A Development Stage Company)
CONSOLIDATED STATEMENTS OF OPERATIONS FOR THE NINE MONTHS ENDED JANUARY 31, 2015 AND 2014, AND THE PERIOD FROM JANUARY 30, 2008 (INCEPTION) TO JANUARY 31, 2015
(Amounts expressed in US Dollars)

	For the Nine Months ended January 31		For the Three Months ended January 31		January 30, 2008 (inception) to January 31,
	2015	**2014**	**2015**	**2014**	**2015**
	$	$	$	$	$
REVENUES					
Revenue		-		-	128
Total Revenues	**-**	**-**	**-**	**-**	**128**
Professional fees	284,609	27,015	52,947	6,250	495,657
Advertising	29,262	-	1,500	-	106,824
Accounting	-	8,300		1,200	13,204
General and administrative	118,854	5,835	28,801	2,228	172,822
Total Expenses	**432,725**	**41,150**	**83,248**	**9,678**	**788,507**
Loss from continuing operations	(432,725)	(41,150)	(83,248)	(9,678)	(788,379)
Loss from discontinued operations, net	-		-	-	(243,919)
Net Loss & Comprehensive Loss	**(432,725)**	**(41,150)**	**(83,248)**	**(9,678)**	**(1,032,298)**
Basic net loss per share from continuing operations					
Basic net loss per share from discontinued operations	**(0.00428)**	**(0.00082)**	**(0.00082)**	**(0.00010)**	
Basic net loss per share for the period					
Weighted average number of common shares outstanding	***101,139,797**	***50,121,821**	***101,139,797**	***101,139,212**	

** Common stock figures reflect the 1:750 reverse stock split effective August 6, 2013 on a retroactive basis.*

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

GREEN AND HILL INDUSTRIES, INC. dba ROSS' GOLD
(F/K/A BLUEWAVE GROUP INC.)
(F/K/A CAPE COD AQUACULTURE)
(A Development Stage Company)
CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE NINE MONTHS ENDED JANUARY 31, 2015 AND 2014 AND THE PERIOD FROM JANUARY 30, 2008 (INCEPTION) TO JANUARY 31, 2015
(Amounts expressed in US Dollars)

	For the Nine Months Ended January 31,		January 30, 2008 (inception) to January 31,
	2015	2014	2015
	$	$	$
CASH FLOWS FROM OPERATING ACTIVITIES			
Net loss	**(432,725)**	**(41,150)**	**(1,032,298)**
Loss from discontinued operations	-	-	(243,919)
Loss from continuing operations	(432,725)	-	(788,379)
Amortization of stock-based compensation	18,750	8,333	33,333
Decrease (increase) in prepaid expenses	-	3,000	(1,000)
Increase in other receivable	-	-	(4,993)
Increase in merchandise inventory	-	-	(7,191)
Increase (decrease) in accounts payable	(24,931)	12,275	61,340
Increase in accrued interest	-	1,125	7,681
Increase in other payable	11,499	-	11,499
Cash flows used in operating activities	**(427,407)**	**(16,417)**	**(931,629)**
CASH FLOWS USED IN INVESTING ACTIVITIES			
Purchase of computer	(65)	-	(987)
Purchase of display equipment	(5,062)	-	(5,062)
Purchase of vehicle	-	-	(13,000)
Cash flows used in investing activities	**(5,127)**	**-**	**(19,049)**
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from issuance of notes payable – related parties	-	965	2,500
Proceeds from issuance of temporary loan	-	-	4,300
Proceeds from issuance of convertible debt	225,657	(10,498)	306,041
Proceeds from advances	129,284	-	557,097
Proceeds from issuance of preferred stock	-	-	2
Proceeds from issuance of common stock	-	25,950	102,219
Cash flows provided by financing activities	**354,941**	**16,417**	**972,159**
Increase (decrease) in cash and cash equivalents	**(77,593)**	**-**	**21,481**
Cash and cash equivalents, beginning of period	**99,074**	**-**	**-**
CASH AND CASH EQUIVALENTS, END OF PERIOD	**21,481**	**-**	**21,481**
Supplemental Cash Flow Information			
Cash paid for income taxes	-	-	-
Cash paid for interest expense	-	-	-

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

NOTE 1. NATURE OF OPERATIONS

Green and Hill Industries, Inc. formerly known as Bluewave Group, Inc. until August 2013, which was formally known as Cape Cod Aquaculture Corp. was incorporated on January 30, 2008 under the laws of the State of Nevada. On February 17, 2010 the Board of Directors and FINRA approved the name change from Cape Cod Aquaculture to Bluewave Group, Inc. On July 16, 2013, a Majority of the voting shareholders and the Board of Directors authorized a one to seven hundred and fifty (1:750) reverse stock split, name change to Green and Hill Industries, Inc. and a symbol change, which were approved by FINRA and made effective on August 6, 2013. Further, new symbol, GHIL, was assigned and thereafter made effective on September 3, 2013.

On March 3, 2014, a Merger Agreement was entered into between Green and Hill Industries, Inc. and Rebagliati Gold Enterprises, Inc. whereby Rebagliati Gold Enterprises would acquire 70% of the outstanding common shares of the Green and Hill Industries, Inc., and as a result, become the surviving Company.

Prior to the Merger, Green and Hill Industries, Inc. operated in the oil and gas sector. The Company focused on two aspects of the business: as a pipeline distributor, as well as Oil & Gas equipment service provider. Since the Merger Agreement, the Company will survive as Rebagliati Gold Enterprises, Inc. and operate under the name Ross' Gold™ Ross' Gold plans to partner with medical cannabis growers providing them with an established brand headed by Olympic Gold winner Ross Rebagliati and intends to distribute medical marijuana through partnerships with government approved licensed producers through online retail channels

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

The accompanying consolidated financial statements present the balance sheet, statements of operations, stockholders' deficit and cash flows of the Company. The accompanying consolidated financial statements have been prepared by management in accordance with United States Generally Accepted Accounting Principles ("GAAP") for consolidated financial information.

NOTE 2. GOING CONCERN

The accompanying consolidated financial statements are presented on a going concern basis which contemplates the realization of assets and discharge of obligations in the normal course of business as they come due. No adjustments have been made to assets or liabilities in these consolidated financial statements should the Company not be able to continue normal business operations. The Company has not yet established an ongoing source of revenues sufficient to cover its operating costs and allow it to continue as a going concern. For the nine months ended January 31, 2015, the Company had incurred a net loss of $432,725. Accumulated deficit from January 30, 2008 (date of inception) through January 31, 2015 totaled $1,032,298. The ability of the Company to continue as a going concern is dependent on raising capital to fund its business plan and ultimately to attain profitable operations. Accordingly, these factors raise substantial doubt as to the Company's ability to continue as a going concern. The accompanying financial statements do not include any adjustments that might be necessary if the Company is unable to continue as a going concern.

NOTE 3. SIGNIFICANT ACCOUNTING POLICIES

Accounting Basis and Principles of Consolidation

These consolidated financial statements are prepared on the accrual basis of accounting in conformity with accounting principles generally accepted (GAAP) in the United States of America. The Company has adopted an April 30 year-end. The consolidated financial statements include the accounts of Green and Hill Industries, Inc., together with its wholly owned subsidiaries. All significant inter-company balances and transactions have been eliminated in consolidation.

Cash and Cash Equivalents

For the purpose of the financial statements cash equivalents include all highly liquid investments with an original maturity of three months or less.

Fair Value of Financial Instruments

The carrying amount of cash, accounts payable and notes payable is considered to be representative of its fair value because of the short-term nature of this financial instrument.

Earnings (Loss) per Share

The basic earnings (loss) per share are calculated by dividing the Company's net income available to common shareholders by the weighted average number of common shares outstanding during the year. The diluted earnings (loss) per share are calculated by dividing the Company's net income (loss) available to common shareholders by the diluted weighted average number of shares outstanding during the year. The diluted weighted average number of shares outstanding is the basic weighted number of shares adjusted as of the first of the year for any potentially dilutive debt or equity. There are no diluted shares outstanding.

Dividends

The Company has not adopted any policy regarding payment of dividends. No dividends have been paid during the period shown.

Income Taxes

The Company provides for income taxes in accordance with ASC 740 – Income Taxes. ASC 740 requires the use of an asset and liability approach in accounting for income taxes.

ASC 740 requires the reduction of deferred tax assets by a valuation allowance if, based on the weight of available evidence, it is more likely than not that some or all of the deferred tax assets will not be realized. No provision for income taxes is included in the statement due to its immaterial amount, net of the allowance account, based on the likelihood of the Company to utilize the loss carry-forward.

Use of Estimates

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

NOTE 3. SIGNIFICANT ACCOUNTING POLICIES (cont'd)

Revenue and Cost Recognition

The Company has no current source of revenue; therefore the Company has not yet adopted any policy regarding the recognition of revenue or cost.

NOTE 4. INCOME TAXES

There is no income tax provision for the year due to the change in valuation allowance. The difference between the effective rate and the statutory rate is the result of the change in the valuation allowance.

NOTE 5. CONVERTIBLE DEBT

The Company had borrowed from an affiliate a total of $85,350 pursuant to twelve notes payable. The notes accrue interest at a rate of 5% per annum and are payable upon demand. During the year ended April 30, 2012, the Company borrowed a further $39,000 pursuant to four notes payable. The notes accrue interest at a rate of 5% per annum and are payable upon demand. During the year ended April 30, 2013, the Company converted $39,468.50 and issued common stock at par against some of these convertible notes payable. As well, the Company borrowed a further $6,000 pursuant to two notes payable. The new notes accrue interest at a rate of 10% per annum and are payable upon demand.

During the year ended April 30, 2014, the Company borrowed a further $15,452 to fund operations. On October 11, 2013, the Company converted $25,950 of convertible notes payable and issued common stock at par.

The total balance payable on these convertible notes payable is $80,384 as of January 31, 2015 (April 30, 2014 - $80,384). Interest expense amounted to $Nil for the nine months ended January 31, 2015 (January 31, 2014 - $1,125) and is included in selling and administrative expense. As at January 31, 2015, accrued interest of $7,681 (April 30, 2014 - $7,681) is included in accounts payable and accrued liabilities.

Pursuant to the Merger Agreement dated March 3, 2014 with Rebagliati Gold Enterprises, Inc., the Company will acquire and restructure Rebagliati Gold Enterprises' currently outstanding debt. As a result, all debt holders forgo any demand and security of the outstanding debt. The debt will continuously be reflected in the financial statements for three years. After three years the Board of Directors will have the right to force a conversion of all outstanding debt at a conversion price of $1.00 USD.

On June 11, 2014 the Company entered into a $53,475 Convertible Promissory Note with an un-related third party. The note accrues interest at a rate of 7% per annum and shall be payable in 12 months or upon demand.

On July 28, 2014 the Company entered into a $25,000 Convertible Promissory Note. The note accrues interest at a rate of 5% per annum and shall be payable on January 28, 2015 or upon demand.

On September 30, 2014, the Company entered into a $28,250 Convertible Promissory Note. The note accrues interest at a rate of 5% per annum and shall be payable on March 30, 2015 or upon demand.

On October 2, 2014, the Company entered into a $22,560.00 Convertible Promissory Note with an un-related third party. The note accrues interest at a rate of 5% per annum and shall be payable on April 2, 2015 or upon demand.

On November 7, 2014, the Company entered into a $28,012 Convertible Promissory Note with an un-related third party. The note accrues interest at a rate of 5% per annum and shall be payable on May 7, 2015 or upon demand.

On December 8, 2014, the Company entered into a $25,000 Convertible Promissory Note. The note accrues interest at a rate of 5% per annum and shall be payable on June 8, 2015 or upon demand.

NOTE 5. CONVERTIBLE DEBT – (cont'd)

On January 8, 2015, the Company entered into a $20,000 Convertible Promissory Note. The note accrues interest at a rate of 5% per annum and shall be payable on July 8, 2015 or upon demand.

On January 13, 2015, the Company entered into a $23,360 Convertible Promissory Note with an un-related third party. The note accrues interest at a rate of 5% per annum and shall be payable on January 13, 2016 or upon demand.

NOTE 6. ADVANCES

On March 6, 2014, a private placement of common stock was subscribed for 50,000 common shares at a purchase price of $0.50 per share or $25,000 in the aggregate. The subscription of shares is in reliance upon Regulation S of the Securities Act of 1933 to one non US person in an offshore transaction, as those terms are therein defined. As of January 31, 2015, the Company has received the advance of $25,000 but the common stock has not been issued yet.

On March 15, 2014, a private placement of common stock was subscribed for 50,000 common shares at a purchase price of $0.50 per share or $25,000 in the aggregate. The subscription of shares is in reliance upon Regulation S of the Securities Act of 1933 to one non US person in an offshore transaction, as those terms are therein defined. As of January 31, 2015, the Company has received the advance of $25,000 but the common stock has not been issued yet.

On April 4, 2014, an advance of $50,000 was received from a third party.

On April 15, 2014, a private placement of common stock with warrant was issued for $100,000. The offering consists of units ("Units") at $1.00 per Unit. Each Unit will consist of one common share in the capital of the Issuer and one warrant. Each warrant shall entitle the holder thereof to purchase an additional share at $2.50 within 2 years of the closing of this transaction and an additional half share at $4.00 within 4 years. As of January 31, 2015, the Company has received the advance of $100,000 for the private placement but the common stock has not been issued yet.

Pursuant to the Merger Agreement entered into on March 3, 2014, Rebagliati Gold Enterprises, advances of $227,813 were acquired.

NOTE 7. STOCKHOLDERS' EQUITY (DEFICIT)

Common Stock

On January 30, 2008, the Company issued 102,000* of its $0.001 par value common stock for $8,500 cash to the founders of the Company. During the quarter ending January 30, 2009, the Company issued 18,000* of its $.001 par value common stock at the price of $0.01 per share for $15,000 cash to investors of the Company. During the quarter ending April 30, 2009, the Company issued 10,320* of its $.001 par value common stock at the price of $0.01 per share for $8,600 cash to investors of the Company.

On December 1, 2009, the Board of Directors authorized a nine to one (9:1) forward stock dividend to be paid on December 17, 2009 to all holders of record on December 3, 2009. The dividend was approved by FINRA on December 16, 2009. As a result, issued and outstanding shares increased from 10,860,000 shares to 97,740,000 shares. The financial statements have been retroactively adjusted to reflect this stock dividend.

On February 17, 2010 the Board of Director approved to increase the number of shares of authorized stock from 100,000,000 shares to 500,000,000 shares; and authorize the creation of 25,000,000 of the 500,000,000 authorized shares as "blank check" preferred stock to be designated in such series or classes as the Board of Directors of the Corporation shall determine.

NOTE 7. STOCKHOLDERS' EQUITY (DEFICIT) (cont'd)

On July 16, 2013, a Majority of the voting shareholders and the Board of Directors authorized a one to seven hundred and fifty (1:750) reverse stock split, name change to Green and Hill Industries, Inc., and a symbol change, which were approved by FINRA and made effective on August 6, 2013. Further new symbol, GHIL, was assigned and thereafter made effective on September 3, 2013. As a result, issued and outstanding shares decreased from 141,908,500 common shares to 189,797 common shares. The financial statements have been retroactively adjusted to reflect this stock dividend.

** These stock figures reflect the 1:750 reverse stock split effective August 6, 2013 on a retroactive basis.*

Change of control

On October 19, 2009, Mr. James Bright, the principal shareholder of the Company, entered into a Stock Purchase Agreement which provided for the sale of 102,000* shares of common stock of the Company owned by him (the "Purchased Shares") to Derek Jackson (the "Purchaser"). The consideration paid for the Purchased Shares, which represent 78.27% of the issued and outstanding share capital of the Company on a fully diluted basis, was $75,000. The source of the cash consideration for the Purchased Shares was Mr. Jackson's personal funds. On April 20, 2012, Jordon McCarty was elected Chairman of the Board of the Company and appointed its President, Secretary, Treasurer, Director and Chief Executive Officer. On January 12, 2013, Lorne L. Green was elected Chairman of the Board of the Company and appointed its President, Secretary, Treasurer, Director and Chief Executive Officer.

Pursuant to the Merger Agreement entered into on March 3, 2014, Rebagliati Gold Enterprises, Inc. acquired 70% of the common shares of Green and Hill Industries, Inc. becoming the surviving Company. Lorne L. Green, with the assistance of Melanie Green, will reassign 70,797,449 common shares to the Management of Rebagliati Gold Enterprises, Inc. The shares will be divided between Ross Rebagliati and Patrick Smyth. 49,805,015 shares of common stock will be transferred to Ross Rebagliati, CEO of Rebagliati Gold Enterprises, Inc. 20,992,434 shares of common stock will be transferred to Patrick Smyth, President and CFO of Rebagliati Gold Enterprises, Inc. As of January 31, 2015, the shares have not been reassigned yet.

** This stock figure reflects the 1:750 reverse stock split effective August 6, 2013 on a retroactive basis.*

Conversion of Notes into Shares

On January 7, 2011 the Board of Directors approved the conversion of 3 Notes totalling $4,700.00 into Common Stock at $.001 par value. As a result, issued and outstanding shares increased from 130,320* shares to 136,588* shares. During the year ended April 30, 2013, the Board of Directors approved the conversion of $39,468.50 convertible notes payable into Common Stock at $0.001 par value. On October 11, 2013, a further $25,950 of convertible notes payable was converted to Common Stock at $0.001 par value.

Pursuant to the Merger Agreement dated March 3, 2014 with Rebagliati Gold Enterprises, Inc., the Company acquired and restructured Rebagliati Gold Enterprises' currently outstanding debt. As a result, all debt holders forgo any demand and security of the outstanding debt. The debt will continuously be reflected in the financial statements for three years. After three years the Board of Directors will have the right to force a conversion of all outstanding debt at a conversion price of $1.00 USD.

** These stock figures reflect the 1:750 reverse stock split effective August 6, 2013 on a retroactive basis.*

NOTE 7. STOCKHOLDERS' EQUITY (DEFICIT) (cont'd)

Unamortized Stock-Based Compensation for Stockholders

On September 8, 2013, the Company issued 60,000,000 shares of common stock at par to Lorne L. Green for compensation for his past and future duties, responsibilities and services as C.E.O. The amount of this stock-based compensation is being amortized over thirty-six months starting October 1, 2013. The unamortized portion of this is **$33,333** as at January 31, 2015 and has been expensed as consulting fees.

On September 8, 2013, the Company issued 15,000,000 shares of common stock at par to Melanie Green as compensation for her past and continued administrative duties. The amount of this stock-based compensation is being amortized over thirty-six months starting October 1, 2013. The unamortized portion of this is **$8,334** as at January 31, 2015 and has been expensed as consulting fees.

Issuing of Preferred Stock

On May 22, 2011, the Board of Directors approved the sale of 2,000 Preferred Stock at Par $0.001 out of the 25,000,000 authorized shares. The outstanding Preferred shares now total 24,998,000.

Pursuant to the Merger Agreement entered into on March 3, 2014, Rebagliati Gold Enterprises, Inc. a new class of preferred shares was created to be issued to the existing shareholders of Rebagliati Gold Enterprises, Inc. The new Series B Preferred Stock have a par value of $0.001 and the Board of Directors authorized 11,000,000 shares of the total authorized 25,000,000 Preferred Stock. Each Series B Preferred Stock is restricted but can be converted into one share of common stock only after February 28, 2015. The existing outstanding Series A Preferred Stock will be retired to Treasury and canceled.

NOTE 8. CONTINGENCIES

The Company is not named in any lawsuit.

NOTE 9. CAPITAL STRUCTURE

Green and Hill Industries, Inc. is incorporated under the law of the State of Nevada. At July 31, 2013 the Company had issued 141,908,500 of common shares with a par value of $0.001 and issued 2,000 shares of preferred shares with a par value of $0.001. As a result of the 1:750 reverse stock split effective August 6, 2013, issued and outstanding shares decreased from 141,908,500 common shares to 189,797 common shares. The preferred class of shares remained undisturbed. As of January 31, 2015, the Company had 101,139,797 common shares outstanding with a par value of $0.001 and issued 2,000 shares of preferred shares with a par value of $0.001 which pursuant to the Merger Agreement will be retired to Treasury and cancelled. Series B Preferred Shares will be issued to the existing shareholders of Rebagliati Gold Enterprises.

NOTE 10. SUBSEQUENT EVENTS

The Company evaluated all events or transactions that occurred after January 31, 2015 up through the date these financial statements were available for issuance. During this period, the Company did not have any material recognizable subsequent events.