WEE-CIG INTERNATIONAL CORPORATION
(formerly Legacy Platinum Group Inc.)

CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2014

(UNAUDITED)

CONSOLIDATED BALANCE SHEETS

CONSOLIDATED STATEMENTS OF OPERATIONS

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WEE-CIG INTERNATIONAL CORPORATION
(formerly Legacy Platinum Group Inc.)

CONSOLIDATED BALANCE SHEETS
(Unaudited)

	December 31, 2014	December 31, 2013
CURRENT ASSETS		
Cash	$ 10,363	$ 7,046
Inventory	28,486	1,915
Prepaid Expenses	6,939	6,939
TOTAL CURRENT ASSETS	45,788	15,900
REFUNDABLE DEPOSIT	25,000	25,000
LEASEHOLD IMPROVEMENTS, net of depreciation of $52,521 (2013 - $43,888)	66,985	75,618
FURNITURE AND FIXTURES, net of depreciation of $33,528(2013 - $33,458)	-	70
OTHER INTANGIBLE ASSETS, net of amortization of $145,607 (2013 - $144,799)	7,268	8,076
OTHER INTANGIBLE ASSETS, net of amortization of $75,000 (2013-$ Nil)	2,425,000	-
TOTAL ASSETS	$ 2,570,041	$ 124,664

LIABILITIES AND STOCKHOLDERS' (DEFICIT) EQUITY

CURRENT LIABILITIES		
Accounts payable and accrued liabilities	$ 50,246	$ 51,648
Due to related parties	369,842	191,520
TOTAL CURRENT LIABILITIES	420,088	243,168
COMMITMENTS AND CONTINGENCIES		
STOCKHOLDERS' (DEFICIT) EQUITY		
Common stock, $.0001 par value, 500,000,000 shares authorized		
Issued and outstanding: 45,872,398 (2013 – 19,372,398) common shares	4,587	1,937
Additional paid-in capital	8,081,673	5,434,323
Deferred compensation	(87,500)	-
Accumulated deficit	(5,848,807)	(5,554,764)
TOTAL STOCKHOLDERS' (DEFICIT) EQUITY	2,149,953	(118,504)
TOTAL LIABILITIES AND STOCKHOLDERS' (DEFICIT) EQUITY	$ 2,570,041	$ 124, 664

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

WEE-CIG INTERNATIONAL CORPORATION
(formerly Legacy Platinum Group Inc.)

CONSOLIDATED STATEMENTS OF OPERATIONS
(Unaudited)

	Year ended December 31, 2014	Year ended December 31, 2013
REVENUES		
E-Cigarette and Vaporizer Sales	$ 67,317	$ -
	67,317	-
COST OF GOOD SOLD		
E-Cigarette and Vaporizers	25,477	-
GROSS PROFIT	41,840	-
GENERAL AND ADMINISTRATIVE EXPENSES		
Investor Relations	31,565	6,542
Consulting	40,792	11,500
Depreciation and Amortization	84,512	9,650
Management fees	19,913	-
Office and general	99,754	49,942
Professional fees	24,795	15,852
Travel and accommodation	25,752	6,953
Wages and salaries	8,800	-
TOTAL GENERAL AND ADMINSTRATIVE EXPENSES	335,883	100,439
LOSS BEFORE INCOME TAXES	(294,043)	(100,439)
Income tax provision	-	-
NET LOSS	$ (294,043)	$ (100,439)
BASIC AND DILUTED LOSS PER COMMON SHARE	$ (0.01)	$ (0.01)
BASIC AND DILUTED WEIGHTED AVERAGE COMMON SHARES	42,547,740	19,372,398

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

WEE-CIG INTERNATIONAL CORPORATION
(formerly Legacy Platinum Group Inc.)

CONSOLIDATED STATEMENTS OF STOCKHOLDERS' EQUITY (DEFICIT)
(Unaudited)

	Number of Shares	Amount	Additional Paid in Capital	Deferred Compen-sation (Note 5)	Accumulated Deficit	Stockholders Equity (Deficiency)
Balance, December 31, 2012	**19,371,765**	**$ 1,937**	**$ 5,434,323**	**$ (18,000)**	**$ (5,454,325)**	**$ (36,065)**
Share reconciliation after reverse split	633	-				-
Deferred compensation expense				18,000		18,000
Net Loss					(100,439)	(100,439)
Balance, December 31, 2013	**19,372,398**	**1,937**	**5,434,323**	**-**	**(5,554,764)**	**(118,504)**
March 14, 2014 - shares issued for license agreement at $0.10	25,000,000	2,500	2,497,500			2,500,000
March 15, 2014- shares issued for services at $0.10	1,500,000	150	149,850	(150,000)		-
Deferred compensation expense				62,500		62,500
Net Loss					(294,043)	(294,403)
Balance, December 31, 2014	**45,872,398**	**4,587**	**8,081,673**	**87,500**	**5,848,807**	**2,149,593**

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

WEE-CIG INTERNATIONAL CORPORATION
(formerly Legacy Platinum Group Inc.)

CONSOLIDATED STATEMENTS OF CASH FLOWS
(Unaudited)

	Year ended December 31, 2014	Year ended December 31, 2013
CASH FLOWS FROM OPERATING ACTIVITIES		
Net loss	$ (294,043)	$ (100,439)
Adjustments- reconcile net loss to net cash (used in) operating activities:		
- depreciation and amortization	84,512	9,650
- fees and services paid with shares	62,500	18,000
- net changes in working capital items	(1,403)	(1,855)
- inventory	(26,571)	-
NET CASH FLOWS (USED IN) OPERATING ACTIVITIES	(175,005)	(74,644)
CASH FLOWS FROM INVESTING ACTIVITIES		
Refundable deposit on platinum property	-	(25,000)
NET CASH FLOWS USED IN INVESTING ACTIVITIES	-	25,000
CASH FLOWS FROM FINANCING ACTIVITIES		
Net advances from related parties	178,322	97,104
NET CASH FLOWS PROVIDED BY FINANCING ACTIVITIES	178,321	97,104
NET INCREASE (DECREASE) IN CASH	3,317	(2,540)
CASH, BEGINNING OF YEAR	7,046	9,586
CASH, END OF YEAR	$ 10,363	$ 7,046

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

NOTE 1 – NATURE OF OPERATIONS AND BASIS OF PRESENTATION

Wee-Cig International Corporation (formerly Platinum Group Inc.) (the "Company") was incorporated on February 19, 1999 in the State of Nevada as Power Direct Tech.com. On February 23, 1999, the Company changed its name to PD Tech.com and on June 8, 1999 the Company changed its name to Cardstakes.com to reflect management's decision to shift the Company's focus to internet-based business development. On January 13, 2004, the Company changed its name to Legacy Wine & Spirits International Ltd. to reflect management's decision to shift the Company's focus to mineral exploration and development. In 2007, the Company filed a Registration Statement Form SB-2/A to become a fully reporting Company on the OTC: BB and on October 30, 2007, began trading under the symbol "LEYM". In 2008, due to uncertainties in the financing of mineral exploration and development, management decided to shift the Company focus to the wine & spirits industry. On May 2, 2008, the Company changed its name to Legacy Wine & Spirits International Ltd. and on May 27, 2008, the Company began trading under the symbol "LWSP". On November 30, 2011, the Company filed a form 15-12G, securities registration termination with the U.S. Securities and Exchange Commission. The Company continues to report and trade on the OTC Markets under same symbol LWSP. On March 15, 2013, the Company changed its name to Legacy Platinum Group Inc. and continues to trade under the symbol "LWSP". On November 15, 2013, the Company changed its common stock structure via a 1:9 reverse stock split. There was no name change and the Company will continue to trade under the symbol "LWSP". On May 20, 2014 the Company changed its name to Wee-Cig International Corporation and trades under the new symbol "WCIG". On March 14, 2014, the Company signed an agreement with Wee-Cig (USA) Ltd. ("WCIG USA") a Nevada based Company in the e-cigarette and vaporizer product industry. The Company is in the business of designing, developing, manufacturing and marketing high quality e-cigarettes and vaporizers which are self-branded using state-of-the-art electronic technology.

Going concern

These financial statements have been prepared in accordance with generally accepted accounting principles in the United States of America applicable to a going concern which contemplates the realization of assets and the satisfaction of liabilities and commitments in the normal course of business. The Company is a development stage company and its general business is the operation of a wine store in Tianjin, China. The Company will depend almost exclusively on shareholder loans or outside capital through the issuance of common shares to finance ongoing operating losses and to fund the wine operations. The Company is also in the business of designing, developing, manufacturing and marketing high quality e-cigarettes and vaporizers which are self-branded using state-of-the-art electronic technology. The Company is generating revenues from the sale of e-cigarette products, but will continue to raise outside capital through shareholder loans or the issuance of common shares to finance ongoing operating losses and to partially fund the e-cigarette operations. The Company has incurred losses of $5,775,890 from inception to December 31, 2014 and has a working capital deficiency of $344,368. The ability of the Company to continue as a going concern is dependent on raising additional capital and ultimately on generating future profitable operations. There can be no assurance that the Company will be able to raise the necessary funds when needed to finance its ongoing costs.

The Company's future capital requirements will depend on many factors, including cash flow from operations, costs to complete property development, if warranted, and competition and global market conditions. The Company's anticipated recurring operating losses and growing working capital needs will require that it obtain additional capital to operate its business. Given the Company's limited operating history in its current business of electronic cigarettes and vaporizers where sales to December 31, 2014 totaled $67,317 and its operating losses, there can be no assurance that it will be able to achieve or maintain profitability. Accordingly, these factors raise substantial doubt about the Company's ability to continue as a going concern.

A Certificate of Amendment to its Articles of Incorporation was filed with the State of Nevada changing the name to Legacy Platinum Group Inc. and the CUSIP Number has changed from 52470N 10 1 to 524704 10 3. This name change did not involve a change in the issued or authorized capital of the Company. The name change was effective March 15, 2013. The Company's trading symbol will remain as "LWSP".

NOTE 1 – NATURE OF OPERATIONS AND BASIS OF PRESENTATION (con't)

A Certificate of Change to its Articles of Incorporation was filed with the State of Nevada whereby One (1) share of common stock will be issued after the change for every Nine (9) shares of common stock outstanding prior to the change. The CUSIP Number has changed from 524704 10 3 to 524704 20 2. This reverse stock split did not involve a change in the authorized capital of the Company. The reverse stock split was effective on November 15, 2013.

A Certificate of Amendment to its Articles of Incorporation was filed with the State of Nevada changing the name to Wee-Cig International Corporation and the CUSIP Number has changed from 524704 20 2 to 948465 10 9. This name change did not involve a change in the issued or authorized capital of the Company. The name change was effective May 20, 2014. The Company's trading symbol changed to "WCIG".

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Principles of Consolidation
The financial statements include the accounts of the Company and its subsidiary, a 100% interest in Tianjin Legacy Wine Trading Co. Ltd. – All significant intercompany transactions and balances have been eliminated in consolidation.

Basis of Presentation
The accompanying financial statements are presented in United States dollars and are prepared in accordance with accounting principles generally accepted in the United States.

Use of Estimates and Assumptions
Preparation of the Company's financial statements in conformity with United States generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Equipment
Equipment is carried at acquisition cost less accumulated depreciation. Depreciation is provided over the estimated useful lives of the assets on a straight line basis.

Leasehold Improvements
Leasehold Improvements is carried at acquisition cost less accumulated depreciation. Depreciation is provided over the shorter of the lease term, which generally includes reasonably assured option periods, or the estimated useful lives of the assets on straight line basis per annum.

Intangible Assets
Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") 350 , "Intangibles-Goodwill and Other" requires that goodwill and intangible assets with indefinite useful lives no longer be amortized, but instead tested for impairment at least annually in accordance with the provisions of ASC 350. This standard also requires that intangible assets with definite useful lives be amortized over their respective estimated useful lives to their estimated residual values, and reviewed for impairment. The Company's intangible assets consist of the acquisition of the license to import and distribute wine & liquor products and various brands and labels. The Company determined that the intangible assets relating to the wine business have an estimated useful life of 15 years and will be reviewed annually for impairment. The Company determined that the intangible assets relating to the electronic cigarette and vaporizer business have an estimated useful life of 25 years and will be reviewed annually for impairment. Amortization will be recorded over the estimated useful life of the assets using the straight-line method for financial statement purposes. The Company commenced amortization when the economic benefits of the assets began to be consumed in December 2008 for the wine operations and April 2014 for the e-cigarette operations. Other intangibles are carried at acquisition cost less accumulated amortization. Amortization is provided over the estimated useful lives of the assets on straight line basis per annum.

Definite life intangible assets are tested for recoverability whenever events or changes in circumstances indicate that the carrying amounts may not be recoverable. These tests involve the use of estimates and assumptions appropriate in the circumstances. In assessing fair value, valuation models are used that include discounted cash flows. The models use assumptions that include levels of growth in assets under management from net sales and market, pricing and margin changes, synergies achieved on acquisition, discount rates, and observable data for comparable transactions. In 2010, the Company believed there was an impairment of its intangible assets relating to the wine business and recorded a write-down in the value of the intangible in the amount of $872,225.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (con't)

Concentration of Credit Risk

Cash in bank accounts are at risk to the extent that they exceed U.S. Federal Deposit Insurance Corporation and Canadian Deposit Insurance Corporation insured amounts. To minimize risk, the Company places its cash with high credit quality institutions. All cash is deposited in one prominent Canadian financial institution.

Fair Value of Financial Instruments

The Company's financial instruments include cash, inventory, prepaid expenses, refundable deposit, accounts payable and accrued liabilities, amounts due to and due to related parties. Management believes the fair values of these financial instruments approximate their carrying values due to their short-term nature.

The Company adopted ASC Topic 820-10 for all financial assets and liabilities and non financial assets and liabilities that are recognized or disclosed at fair value in the financial statements on a recurring basis (at least annually). SFAS No. 157 defines fair value, establishes a framework for measuring fair value, and expands disclosures about fair value measurements. ASC Topic 820-10 defines fair value as the price that would be received upon sale of an asset or paid upon transfer of a liability in an orderly transaction between market participants at the measurement date and in the principal or most advantageous market for that asset or liability. The fair value should be calculated based on assumptions that market participants would use in pricing the asset or liability, not on assumptions specific to the entity. In addition, the fair value of liabilities should include consideration of non-performance risk including our own credit risk.

In addition to defining fair value, ASC Topic 820-10 expands the disclosure requirements around fair value and establishes a fair value hierarchy for valuation inputs. The hierarchy prioritizes the inputs into three levels based on the extent to which inputs used in measuring fair value are observable in the market. Each fair value measurement is reported in one of the three levels which is determined by the lowest level input that is significant to the fair value measurement in its entirety. These levels are:

* Level 1 – inputs are based upon unadjusted quoted prices for identical instruments traded in active markets.
* Level 2 – inputs are based upon quoted prices for similar instruments in active markets, quoted prices for identical or similar instruments in markets that are not active, and model-based valuation techniques for which all significant assumptions are observable in the market or can be corroborated by observable market data for substantially the full term of the assets or liabilities.
* Level 3 – inputs are generally unobservable and typically reflect management's estimates of assumptions that market participants would use in pricing the asset or liability. The fair values are therefore determined using model-based techniques that include option pricing models, discounted cash flow models, and similar techniques

In general, and where applicable, we use quoted prices in an active market for marketable securities that are traded on exchanges. These marketable securities are included in Level 1.The application of the three levels of the fair value hierarchy under Topic 820-10-35 to our assets and liabilities are described below:

	Fair Value Measurements			
	Level 1	Level 2	Level 3	Total Fair Value
Assets				
Cash	$ 10,363	$ -	$ -	$ 1,428
Inventory	28,486			28,486
Prepaid Expenses	6,939			6,939
Refundable Deposit	25,000			25,000
Leasehold Improvement			66,985	66,985
Intangible Assets	-	-	2,432,226	2,432,226
Total	$ 70,788	$ -	$ 2,499,253	$ 2,570,041
Liabilities				
Current & long-term debt	$ 420,088	$ -	$ -	$ 420,088
Total	$ 420,088	$ -	$ -	$ 420,088

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (con't)

Inventory
Inventories consist of merchandise held for sale in the ordinary course of business, including cost of freight and other miscellaneous acquisition costs, and are stated at the lower of cost, or market determined on the first-in-first-out basis. The Company records a write-down for inventories, which have become obsolete or are in excess of anticipated demand or net realizable value. The Company performs a detailed review of inventory each period that considers multiple factors including demand forecasts, market conditions, product life cycle status, product development plans and current sales levels. If future demand or market conditions for the Company's products are less favorable than forecasted or if unforeseen changes negatively affect the utility of the Company's inventory, it may be required to record additional write-downs, which would negatively affect gross margins in the period when the write-downs are recorded. If actual market conditions are more favorable, the Company may have higher gross margins when products incorporating inventory that were previously written down are sold.

Revenue Recognition
Sales are recognized upon purchase by customers at our product facility. All sales at our product facility are final, allowing for no sales returns. As at December 31, 2014, $Nil (2013- $Nil) is in accounts receivable from the sale of e-cigarette and vaporizer products.

Foreign Currency Translation
The financial position and results of operations of the Tianjin Wine Trading Co. Ltd. operations are measured using the parent's currency as the functional currency. Non monetary assets and liabilities of these operations are translated at the exchange rate in effect at the transaction date. Monetary assets and liabilities of these operations are translated at the exchange rate in effect at the balance sheet date. Income statement accounts, with the exception of amortized assets or liabilities, are translated at the average exchange rate during the period. Translation adjustments arising from the use of differing exchange rates from period to period are included in exchange gain or loss in the income statement. Gains and losses that result from foreign currency transactions are included in the calculation of net income (loss).

Income Taxes
The Company accounts for income taxes under the asset and liability method, which requires the recognition of deferred tax assets and liabilities for the expected future tax consequences of events that have been included in the financial statements. Under this method, deferred tax assets and liabilities are determined based on the differences between the financial statements and tax basis of assets and liabilities using enacted tax rates in effect for the year in which the differences are expected to reverse. The effect of a change in tax rates on deferred tax assets and liabilities is recognized in income in the period that includes the enactment date.

The Company records net deferred tax assets to the extent the Company believes these assets will more likely than not be realized. In making such determination, the Company considers all available positive and negative evidence, including future reversals of existing taxable temporary differences, projected future taxable income, tax planning strategies and recent financial operations. A valuation allowance is established against deferred tax assets that do not meet the criteria for recognition. In the event the Company were to determine that it would be able to realize deferred income tax assets in the future in excess of their net recorded amount, the would make an adjustment to the valuation allowance which would reduce the provision for income taxes.

The Company follows the accounting guidance which provides that a tax benefit from an uncertain tax position may be recognized when it is more likely than not that the position will be sustained upon examination, including resolutions of any related appeals or litigation processes, based on the technical merits. Income tax positions must meet a more-likely-than-not recognition threshold at the effective date to be recognized initially and in subsequent periods. Also included is guidance on measurement, derecognition, classification, interest and penalties, accounting in interim periods, disclosure and transition.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (con't.)

Recent Accounting Pronouncements

On June 10, 2014, the Financial Accounting Standards Board ("FASB") issued update ASU 2014-10, Development Stage Entities (Topic 915). Amongst other things, the amendments in this update removed the definition of development stage entity from Topic 915, thereby removing the distinction between development stage entities and other reporting entities from US GAAP. In addition, the amendments eliminate the requirements for development stage entities to (1) present inception-to-date information on the statements of income, cash flows and shareholders' equity, (2) label the financial statements as those of a development stage entity; (3) disclose a description of the development stage activities in which the entity is engaged and (4) disclose in the first year in which the entity is no longer a development stage entity that in prior years it had been in the development stage. The amendments are effective for annual reporting periods beginning after December 31, 2014 and interim reporting periods beginning after December 15, 2015, however entities are permitted to early adopt for any annual or interim reporting period for which the financial statements have yet to be issued. The Company has elected to early adopt these amendments and accordingly have not labeled the financial statements as those of a development stage entity and have not presented inception-to-date information on the respective financial statements.

In August 2014, the Financial Accounting Standards Board (FASB) issued Accounting Standards Updates (ASU) 2014-15 requiring an entity's management to evaluate whether there are conditions or events, considered in aggregate, that raise substantial doubt about entity's ability to continue as a going concern within one year after the date that the financial statements are issued (or within one year after the date that the financial statements are available to be issued when applicable). The amendments in this Update are effective for the annual period ending after December 15, 2016, and for annual periods and interim periods thereafter. Early application is permitted.

NOTE 3 – REFUNDABLE DEPOSITS

(A Letter of Intent ("LOI") dated February 7, 2013 was signed with Mojave Gold Corporation ("Mojave") of Largo, Florida. The LOI allows for Legacy to have the right to earn up to a 30% interest in Target #1(Kaburi Anorthosite) of Mojave's PGM Project in their Platinum/Palladium licenses in Guyana. The arrangement also calls for an exchange of shares for both companies and a cash commitment from Legacy to Mojave for the Target #1 work program. A refundable deposit of $25,000 was paid to Mojave and the Company has decided it will not pursue this project and Mojave has stated it will have the deposit refunded.

NOTE 4 – INTANGIBLE ASSETS

Wine Sector

On May 5, 2008, the Company signed an agreement with Legacy Wine and Spirits Merchants Ltd ("Legacy Merchants") a Hong Kong based Company, for the rights to a fifteen (15) year general license to import, bottle, blend, manufacture and distribute wine and spirits in China. The agreement did not take effect until the Company completed its name change, which was completed on May 27, 2008. Legacy Merchants was issued 1,000,000 restricted shares of the Company's Rule 144 stock valued at $960,000 for the rights to the aforementioned license through its agreement with Beijing Nine Dragons Winery Co. Ltd ("Nine Dragons") a China based company. Through Legacy Merchants and its agreement with Crown Star Holdings Ltd, an alcoholic beverage sourcing company with offices in Canada and Hong Kong, the Company has access to a wide selection of fine wine and spirits.

The Company opened one wine and spirits retail stores to be located in Tianjin, China in December, 2008. The store is approximately 1,900 sq. ft. and named "Legacy Wine and Spirits" and will initially stock imported red and white wines as well as a selection of spirits from Bronco winery in California, USA. This initial store will be a flagship model for a franchising plan designed to further broaden the Company's distribution facilities and gain further market awareness and penetration of the Legacy brand. Once the Legacy retail stores have been established, the Company will exercise its First Right of Refusal to start-up its manufacturing facility in Beijing through Legacy Merchants agreement with Nine Dragons.

NOTE 4 – INTANGIBLE ASSETS (con't)

Intangible assets include the following:

Description	December 31, 2014	December 31, 2013
15 year general license to acquire & distribute wine & spirits in China	$ 960,000	$ 960,000
Website development, branding and labelling costs incurred	65,100	65,100
Less: accumulated amortization	(145,405)	(144,799)
	879,493	880,301
Less: write-down of intangible assets	(872,225)	(872,225)
Adjusted balance	$ 7,268	$ 8,076

E-Cigarette and Vaporizer Sector

On March 14, 2014, the Company signed an agreement with Wee-Cig (USA) Ltd. ("WCIG USA") a Nevada based Company in the e-cigarette and vaporizer product industry, for the rights to a twenty-five (25) year general license to manufacture and market the entire Wee-Cig product line worldwide and in exchange, Wee-Cig issued 25,000,000 restricted common shares of the Company's common stock valued at $2,500,000 to Wee-Cig and/or its nominees. The Company also has the option to retain WeeCig's sales force and prospective customer list at a later date, the terms to be determined at that time.

Wee-Cig is in the business of designing, developing, manufacturing and marketing high quality e-cigarettes and vaporizers which are self-branded using state-of-the-art electronic technology. The Wee-Cig products will allow consumers to vaporize dried herbs such as mullein, raspberry leaves, cat nip, and sage. E-cig mixtures can be very vague, but they have tremendous possibilities. All of the possible additives such as natural herbs, tobacco, nicotine, and flavoring can be liquefied in order to produce a mixture of your choosing for taste and enjoyment. These cartridges also have the ability to strengthen or weaken the nicotine content to the user's preference or to leave it out completely. Two primary products of Wee-Cig are the Wee-C and the Wee-T which are both very sleek looking, clean to use and more powerful and economical than its competitors.

Amortization will be recorded over the estimated useful life of the assets using the straight-line method for financial statement purposes. The Company commenced amortization in April, 2014, once the economic benefits of the assets began to be consumed and the related revenues are recorded.

Description	December 31 2014	December 31, 2013
25 year general license to manufacture and market the entire Wee-Cig product line worldwide	$ 2,500,000	$ -
Less: accumulated amortization	(70,000)	-
Balance	$ 2,425,000	$ -

NOTE 5 – DEFERRED COMPENSATION

On March 15, 2014 the Company entered into an agreement with Compte de Sierge Accomodative Corp. Ltd., ("Compte") a private company owned by a significant shareholder of the Company, for a two year term, whereby Compte will provide investor relations services to the Company (valued at $30,000) in exchange for 300,000 restricted shares of the Company's common stock. During year ended December 31, 2014, $12,500 was expensed (December 31, 2013 - $Nil).

On March 15, 2014, the Company entered into an agreement with Arcade Investments Ltd., ("Arcade") a private company owned by a significant shareholder of the Company, for a two year term, whereby Arcade will provide investor relations services to the Company (valued at $30,000) in exchange for 300,000 restricted shares of the Company's common stock. During year ended December 31, 2014, $12,500 was expensed (December 31, 2013 - $Nil).

On March 15, 2014, the Company entered into an agreement with 1063244 Alberta Ltd., ("1063244") a private company owned by a significant shareholder of the Company, for a two year term, whereby 1063244 will provide investment banking services to the Company (valued at $30,000) in exchange for 300,000 restricted shares of the Company's common stock. During year ended December 31, 2014, $12,500 was expensed (December 31, 2013 - $Nil).

NOTE 5 – DEFERRED COMPENSATION (con't)

On March 15, 2014, the Company entered into an agreement with Charlton Investments Limited ("Charlton"), a private company controlled by a significant shareholder, with a two-year term, whereby Charlton will provide consulting services to the Company (valued at $30,000) in exchange for 300,000 restricted shares of the Company's common stock. During year ended December 31, 2014, $12,500 was expensed (December 31, 2013 - $Nil).

On March 15, 2014, the Company entered into an agreement with a consultant with a two-year term, whereby the consultant will provide consulting services to the Company (valued at $30,000) in exchange for 300,000 restricted shares of the Company's common stock. During year ended December 31, 2014, $12,500 was expensed (December 31, 2013 - $Nil).

As at December 31, 2014, the unamortized portion of the deferred compensation totalled $ 87,500 (December 31, 2013 - $Nil).

NOTE 6 – STOCKHOLDERS' EQUITY

A Certificate of Amendment to its Articles of Incorporation was filed with the State of Nevada changing the name to Legacy Platinum Group Inc. and the CUSIP Number has changed from 52470N 10 1 to 524704 10 3. This name change did not involve a change in the issued or authorized capital of the Company. The name change was effective March 15, 2013. The Company's trading symbol will remain as "LWSP".

A Certificate of Change to its Articles of Incorporation was filed with the State of Nevada whereby One (1) share of common stock will be issued after the change for every Nine (9) shares of common stock outstanding prior to the change. The CUSIP Number has changed from 524704 10 3 to 524704 20 2. This reverse stock split did not involve a change in the authorized capital of the Company. The reverse stock split was effective on November 15, 2013.

A Certificate of Amendment to its Articles of Incorporation was filed with the State of Nevada changing the name to Wee-Cig International Corporation and the CUSIP Number has changed from 524704 20 2 to 948465 10 9. This name change did not involve a change in the issued or authorized capital of the Company. The name change was effective May 20, 2014. The Company's trading symbol changed to "WCIG".

2014 Stock Transactions – During the year ended December 31, 2014**:**
The company issued 1,500,000 restricted common shares valued at $150,000 to five shareholders pursuant to deferred compensation agreements dated March 15, 2014.(see Note 5).

The company issued 25,000,000 restricted common shares valued at $2,500,000 to Wee-Cig and/or its nominees pursuant to a licensing agreement dated March 14, 2014.

2013 Stock Transactions - During the year ended December 31, 2013:
None.

NOTE 7 – RELATED PARTY TRANSACTIONS

During the year ended December 31, 2014, the Company incurred expenses of $8,800 (2013-$Nil) for directors fees.

During the year ended December 31, 2014, the Company incurred expenses for consulting and management fees of $21,044 (2013 - $Nil) to significant shareholders.

During the year ended December 31, 2014, the company expensed that portion of the value of each deferred compensation contract referred to in note 5 that expired during the year. These contracts are with significant shareholders of the Company and companies controlled by significant shareholders of the Company. The expensed amount for the year was $62,500 (2013 - $18,000).

During the year ended December 31, 2014, the Company incurred expenses for rent of $28,064 (2013 - $29,769) to a Company controlled by a significant shareholder.

The following amounts are due to related parties:

	December 31, 2014	December 31, 2013
Significant shareholders	$ 369,842	$ 191,520

NOTE 7 – RELATED PARTY TRANSACTIONS (con't)

All related party transactions are in the normal course of business and are measured at the exchange amount, which is the amount of consideration established and agreed to by the related parties. All amounts owed to the above related parties are unsecured, non-interest bearing and have no specific terms of repayment.

NOTE 8 – INCOME TAXES

Potential benefits of United States Federal income tax losses are not recognized in the accounts until realization is more likely than not. As of December 31, 2014, the Company has combined net operating losses carried forward totalling approximately 5,850,000 for tax purposes which expire through 2034. Availability of loss usage is subject to change of ownership limitations under Internal Revenue Code 382 for 2002 and prior year's losses. Pursuant to SFAS No. 109, the Company is required to compute tax asset benefits for net operating losses carried forward. Future tax benefits which may arise as a result of these losses have not been recognized in these financial statements, as their realization is determined not likely to occur and accordingly, the Company has recorded a valuation allowance for the deferred tax asset relating to these tax loss carry forwards.

A reconciliation of income tax computed at the federal and state statutory tax rates is as follows:

	Year ended December 31, 2014	Year ended December 31, 2013
Federal income tax provision at statutory rate	(35.00)%	(35.00)%
State income tax provision at statutory rate, net of federal income tax effect	(0.00)	(0.00)
Total income tax provision rate	(35.00)%	(35.00)%

The actual income tax provisions differ from the expected amounts calculated by applying the federal income tax statutory rate to the Company's loss before income taxes. The components of these differences are as follows:

	Year ended December 31, 2014	Year ended December 31, 2013
Loss before income taxes	$ (294,043)	$ (100,439)
Corporate tax rate	35.00%	35.00%
Expected tax expense (recovery)	(102,915)	(35,154)
Non-deductable stock based compensation	19,350	19,350
Unrecognized loss carry forward and other	518,357	518,357
Income tax provision	$ -	$ -

The Company's tax-effected deferred income tax assets and liabilities are estimated as follows:

	2014	2013
Non-capital loss carry forwards	$ -	$ -
Valuation allowance	-	-
Net deferred tax asset	$ -	$ -

NOTE 9 - SUPPLEMENTARY CASH FLOW INFORMATION AND NON-CASH INVESTING AND FINANCING ACTIVITIES

	Year ended Dec. 30, 2014	2013
Cash paid during the period for:		
Interest	$ -	$ -
Income taxes	$ -	$ -
Shares issued for other intangible assets	$ 2,500,000	$ -
Shares issued for debt settlement	$ -	$ -
Shares issued for deferred compensation	$ 150,000	$ -

the company issued 1,500,000 restricted common shares valued at $150,000 to five shareholders pursuant to deferred compensation agreements dated March 15, 2014.(see Note 5).

The company issued 25,000,000 restricted common shares valued at $2,500,000 to Wee-Cig and/or its nominees pursuant to a licensing agreement dated March 14, 2014.(see Note 4).

NOTE 10 – COMMITMENTS AND CONTINGENCIES

As of August 1, 2012, the Company has leased 1,250 sq. ft of office space from Holm Investments Ltd. at $2,500.00 per month for a period of 3 years, with an option to renew. As of July 1, 2014, the Company has sub-leased a portion of 1,700 sq. ft. of store space from Splash Water Solutions Canada Ltd. at $1,137.50 per month for a period of one year, with an option to renew. The 5 year payment schedule totaling $281,250 is as follows:

2015	2016	2017	2018	2019
$43,650	$43,650	$43,650	$43,650	$43,650