TEXAS WYOMING DRILLING, INC.

FINANCIAL STATEMENTS

December 31, 2014

And

December 31, 2013

(Unaudited)

TEXAS WYOMING DRILLING, INC. AND SUBSIDIARIES

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TEXAS WYMOING DRILLING, INC. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
(Unaudited)

	December 31, 2014	December 31, 2013
ASSETS		pro forma
Current Assets		
Cash and cash equivalents	$ 2,196	$ 17,167
Trade accounts receivable, net	-	11,545
Inventories	-	150,000
Investment in Joint Venture	641,676	215,500
Total Current Assets	643,872	394,212
Property and Equipment		
Property, plant and equipment, net of $1,796 and, $385,579 in accumulated deprecation, respectively	880	249,646
Loan from shareholder and other assets	499	312,524
Total Assets	$ 645,251	$ 956,382
LIABILITIES AND SHAREHOLDERS' DEFICIT		
Current Liabilities		
Trade accounts payable	$ 13,000	$ 134,530
Accrued liabilities	-	552,638
Due to shareholders	228,317	181,713
Short-term portion of long-term notes payable	-	15,074
Total Current Liabilities	241,317	883,955
Long-term notes payable	-	327,556
Total Liabilities	241,317	1,211,510
Shareholders' Deficit		
Common stock, $0.001 par value; 699,999,999 shares authorized; 855,199,201 and 331,769,590 shares issued and outstanding	855,199	331,770
Additional paid-in capital	6,662,442	5,983,012
Accumulated deficit	(7,113,707)	(6,569,911)
Total Shareholders' Deficit	403,934	(255,129)
Total Liabilities and Shareholders' Deficit	$ 645,251	$ 956,382

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

TEXAS WYMOING DRILLING, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF OPERATIONS
(Unaudited)

	For the Year ended December 31,	
	2014	**2013**
Revenues	$ -	$ 138,478
Expenses		
Cost of sales	-	134,178
General and Administrative	616,170	191,484
Total Expenses	616,170	325,662
Loss from Operations	(616,170)	(187,184)
Interest Expense	(15,934)	(9,824)
Loss on impairment of investment	(184,267)	-
Gain from Discontinued Operations	272,575	-
Net Income (Loss)	$ (543,796)	$ (197,008)
Basic Earnings (Loss) Per Share	$ (0.00)	$ (0.00)
Diluted Earnings (Loss) Per Share	(0.00)	(0.00)

TEXAS WYMOING DRILLING, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
(Unaudited)

	For the Year ended December 31,	
	2014	**2013**
Net Income (Loss)	$ (543,796)	$ (197,008)
Other Comprehensive Income (Loss)	-	-
Total Comprehensive Income (Loss)	$ (543,796)	$ (197,008)

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

TEXAS WYMOING DRILLING, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF EQUITY
(Unaudited)

	Common Stock		Additional Paid-in	Retained	Total Shareholders'
	Shares	Amount	Capital	Earnings	Equity
Balance, December 31, 2012	264,769,590	$ 264,770	$ 5,873,866	$ (6,815,284)	$ (676,648)
Common stock issued upon conversion of debt	23,500,000	23,500	54,050	-	77,550
Common stock issued for services	43,500,000	43,500	55,096	-	98,596
Net Income (loss)	-	-	-	245,373	245,373
Balance, December 31, 2013	331,769,590	$ 331,770	$ 5,983,012	$ (6,569,911)	$ (255,129)
Common stock issued as investment in joint venture	283,338,011	283,338	283,338	-	566,676
Common stock issued upon conversion of debt	65,176,956	65,177	98,177	-	163,354
Common stock issued for services	174,914,644	174,914	297,916	-	472,830
Net Income (loss)	-	-	-	(543,797)	(543,797)
Balance, June 30, 2014	855,199,201	$ 855,199	$ 6,662,443	$ (7,113,708)	$ 403,934

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

TEXAS WYMOING DRILLING, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
(Unaudited)

	For the Year ended December 31,	
	2014	**2013**
Cash Flows from Operating Activities		
Net income (loss)	$ (543,796)	$ (158,706)
Adjustments to reconcile net income (loss) to net cash used in operating activities:		
Common stock issued for services	451,830	134,024
Depreciation	1,276	12,005
Impairment of investment and inventory	331,656	-
Changes in operating assets and liabilities:		
Trade accounts payable	632	9,965
Accrued liabilities	(523,577)	(122,870)
Inventory	-	2,000
Net Cash Used in Operating Activities	(281,979)	(144,284)
Purchase of property and equipment	-	(169,733)
Net Cash Used in Investing Activities	$ -	$ (169,733)
Cash Flows from Financing Activities		
Proceeds from sale of common stock	-	-
Loans from shareholders	279,344	121,000
Net Cash Used in Financing Activities	279,344	305,559
Net Increase in Cash and Cash Equivalents	(2,635)	(8,458)
Cash and Cash Equivalents at Beginning of Period	4,833	21,677
Cash and Cash Equivalents at End of Period	$ 2,198	$ 13,219

Supplemental Schedule of Noncash Investing and Financing Activities

Common stock issued as conversion of debt	$ 566,676	$ -
Common stock issued as investment in joint venture	184,354	-

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

TEXAS WYMOING DRILLING, INC. AND SUBSIDIARIES
NOTES TO CONSLIDATED FINANCIAL STATEMENTS
(UNAUDITED)

NOTE 1 – ORGANIZATION AND NATURE OF OPERATIONS

Organization and Nature of Operations – Texas Wyoming Drilling, Inc. (OTC MARKETS, PINK:TWDL) is incorporated under the laws of the State of Delaware and has two wholly owned subsidiaries, which, with Texas Wyoming Drilling, Inc., are referred to herein as the Company or TWDL.

The Company's main operations involve extracting, processing, and selling decorative landscaping rock in the Greater Las Vegas area has been discontinued. The Company currently holds various mining claims for precious metals in Southern Nevada and is seeking additional business verticals to expand into cannabis agriculture and homeopathic products.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation **–**The accompanying condensed consolidated financial statements have **not** been audited and are the representation of management. While an attempt has been made to prepare the statements in accordance with accounting principles generally accepted in the United States of America for and pursuant to the rules and regulations of the United States Securities and Exchange Commission ("SEC"), several disclosures have been omitted pending internal audits and disclosure completion. In the opinion of management, revenues and expenses are a fair and comparable representation of current operations.

Reclassifications – Certain amounts presented in the previous unaudited consolidated financial statements have been reclassified to conform to current-period presentation. These reclassifications have had an effect on net income and stockholders' equity.

Principles of Consolidation – The accompanying consolidated financial statements include the operations, transactions and balances of Texas Wyoming Drilling, Inc. and all of its wholly-owned subsidiaries. Intercompany balances and transactions have been eliminated in consolidation.

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, liabilities, revenue, and expenses. Significant estimates include the recoverability of merchant reserves, revenue returns and refunds, share-based compensation forfeiture rates, and the potential outcome of future tax consequences of events that have been recognized for financial reporting purposes. Actual results and outcomes may differ from management's estimates and assumptions.

Cash and Cash Equivalents – The Company considers all highly-liquid investments purchased with an original maturity of three months or less to be cash equivalents.

Mineral Rights – The Company has mining rights to three different sites in Nevada. The sites are currently undergoing appraisals by geologists and are in the testing and assay phase.

Property and Equipment – Property and equipment are recorded at cost less accumulated depreciation. Maintenance, repairs, and minor replacements are charged to expense as incurred. When depreciable assets are retired, sold, or otherwise disposed of, the cost and related accumulated depreciation are removed from the accounts and the resulting gain or loss is reflected in operations. Depreciation is calculated on the straight-line method over the estimated useful lives of the assets, which are three to seven years.

Revenue Recognition – Revenue for the Company is recorded when:

- The risks and rewards have been transferred from the Company to the buyer;
- The seller has no control over the goods sold;
- Collection of payment is reasonably assured;
- The amount of revenue can be reasonably measured; and
- Costs of earning the revenue can be reasonably measured.

Earnings (Loss) Per Share –The computations of basic earnings (loss) per share are based on net income (loss) divided by the weighted-average number of common shares outstanding during the period, adjusted for qualified participating securities, using the if-converted method, when the qualified participating securities are dilutive. Diluted earnings (loss) per share are calculated by dividing net income (loss) assuming dilution by the weighted-average number of common shares and potentially dilutive shares of common stock issuable upon conversion of non-participating shares. When dilutive, the potential common shares issuable upon exercise of warrants included in diluted earnings (loss) per share are determined by the treasury stock method.

At December 31, 2014, there were 3,629,500 participating common stock equivalents.

Properties, Plants and Equipment – Costs will be capitalized when it has been determined an ore body can be economically developed as a result of establishing proven and probable reserves. The development stage begins at new projects when our management and/or Board of Directors make the decision to bring a mine into commercial production, and ends when the production stage, or exploitation of reserves, begins. Expenditures incurred during the development and production stages for new facilities, new assets or expenditures that extend the useful lives of existing facilities and major mine development expenditures are capitalized, including primary development costs such as costs of building access ways, shaft sinking, lateral development, drift development, ramps and infrastructure developments.

Included in property, plant and equipment on our consolidated financial statements are mineral interests, which are tangible assets that include acquired undeveloped mineral interests and royalty interests. Undeveloped mineral interests include: (i) other mineralized material which is measured, indicated or inferred with insufficient drill spacing or quality to qualify as proven and probable reserves; and (ii) inferred material not immediately adjacent to existing proven and probable reserves but accessible within the immediate mine infrastructure. Residual values for undeveloped mineral interests represents the expected fair value of the interests at the time we plan to convert, develop, further explore or dispose of the interests and are evaluated at least annually.

Depreciation, Depletion and Amortization – Capitalized costs are depreciated or depleted using the straight-line method or unit-of-production method at rates sufficient to depreciate such costs over the shorter of estimated productive lives of such facilities or the useful life of the individual assets. Productive lives range from 1 to 15 years, but do not exceed the useful life of the individual asset. Determination of expected useful lives for amortization calculations are made on a property-by-property or asset-by-asset basis at least annually. Our estimates for mineral reserves are a key component in determining our units of production depreciation rates. Our estimates of proven and probable ore reserves may change, possibly in the near term, resulting in changes to depreciation, depletion and amortization rates in future reporting periods.

Undeveloped mineral interests are not amortized until such time as they are converted to proven and probable reserves. At that time, the basis of the mineral interest is amortized on a units-of-production

basis. Pursuant to our policy on impairment of long-lived assets (discussed further below), if it is determined that an undeveloped mineral interest cannot be economically converted to proven and probable reserves, the basis of the mineral interest is reduced to its net realizable value and an impairment loss is recorded to expense in the period in which it is determined to be impaired.

Impairment of Long-lived Assets – Management reviews and evaluates the net carrying value of all facilities, including idle facilities, for impairment at least annually, or upon the occurrence of other events or changes in circumstances that indicate that the related carrying amounts may not be recoverable. We estimate the net realizable value of each property based on the estimated undiscounted future cash flows that will be generated from operations at each property, the estimated salvage value of the surface plant and equipment, and the value associated with property interests.

Although management has made a reasonable estimate of factors based on current conditions and information, assumptions underlying future cash flows are subject to significant risks and uncertainties. Estimates of undiscounted future cash flows are dependent upon estimates of metals to be recovered from proven and probable ore reserves, and to some extent, identified resources beyond proven and probable reserves, future production and capital costs and estimated metals prices (considering current and historical prices, forward pricing curves and related factors) over the estimated remaining mine life. It is reasonably possible that changes could occur in the near term that could adversely affect our estimate of future cash flows to be generated from our operating properties. If undiscounted cash flows including an asset's fair value are less than the carrying value of a property, an impairment loss is recognized.

Declines in the market prices of metals, increased production or capital costs, reduction in the grade or tonnage of the deposit or an increase in the dilution of the ore or reduced recovery rates may render ore reserves uneconomic to exploit. If our realized price for the metals we produce were to decline substantially below the levels set for calculation of reserves for an extended period, there could be material delays in the development of new projects, net losses, reduced cash flow, restatements or reductions in reserves and asset write-downs in the applicable accounting periods. Reserves should not be interpreted as assurances of mine life or of the profitability of current or future operations. No assurance can be given that the estimate of the amount of metal or the indicated level of recovery of these metals will be realized.

NOTE 3 – JOINT VENTURES

Amortization and Depreciation of Mining Assets: Mining assets, mine development and evaluation costs, and mine plant facilities are amortized over the life of mine using the units-of-production method, based on estimated above infrastructure proven and probable ore reserves. Proven and probable ore reserves reflect estimated quantities of economically recoverable reserves, which can be recovered in future from known mineral deposits.

In October 2008, the Company acquired the Yellow Jacket mine claim for the combined consideration of $75,000 cash and 3,000,000 shares of unregistered common stock, valued at $410,500.

Mining has not yet commenced.

In 2014, the Company entered an agreement wherein 283,338,011 shares of common stock into an investment fund for the purpose of developing the growing of medical cannabis and homeopathic products based on cannabis and hemp. A revenue sharing agreement has a maximum earn-out of approximately $2 million per year. There has been no revenue collected from these agreements yet.

NOTE 4 – DEBT

Loan from Shareholders

Various shareholders and several members of management, who are also shareholders, have loaned money to the Company over time in order to fund operations, special projects. Loans to the Company are accumulated and an interest rate of 7% is applied. The balance of the Loans from Shareholders is $228K as of December 31, 2014.

In addition, in lieu of payroll, members of management have elected to defer payroll until production and cash flows increase. Salaries based on employment agreements are accrued at no interest and are contained in Accrued Liabilities.

In fiscal 2014, a shareholder was granted conversion rights for $86K of the amount owed by the Company. A similar payment was made in 2013 comprising of 27,000,000 shares as a payment of $23,500 of the Loan from Shareholder. See Note 5 for more information.

Common stock issued upon conversion of debt	23,500,000	23,500	54,050	-	77,550
Common stock issued for services	43,500,000	43,500	55,096	-	98,596
Net Income (loss)	-	-	-	245,373	245,373
Balance, December 31, 2013	331,769,590	$ 331,770	$ 5,983,012	$ (6,569,911)	$ (255,129)

Common stock issued as investment in joint venture	283,338,011	283,338	283,338	-	566,676
Common stock issued upon conversion of debt	65,176,956	65,177	98,177	-	163,354
Common stock issued for services	174,914,644	174,914	297,916	-	472,830

NOTE 5 – EQUITY

Common Stock – During 2014, the Company issued 174,914,644 shares of common stock to consultants for services valued at $472,830197,916K, or $0.0027 per share. In addition, the company issued 65,176,956 of common stock in payment of valued at $163K for a Loan from Shareholder. In December 2014, the Company issued 283 million shares of common stock valued at $567K in order to invest in cannabis farming joint ventures.

During 2013, the Company issued 43.5 million shares for services and 23.5 million shares in payment for a loan to a board of directors.

Stock Split – On January 23, 2012, the board of directors approved a 1:2 split of the outstanding common shares. The Company has retrospectively applied the split for all periods presented. Following the stock split, the Company has 699,999,999 shares of authorized common stock with 463,769,590 common shares issued and outstanding as of December 2014.

NOTE 6 – INCOME TAXES

At December 31, 2011, the Company has operating loss carry forwards of approximately $2,000,000 that will begin to expire in 2024 if not used by that date. The Company's 2009 through 2013 tax returns remain open to review by the tax authorities.

NOTE 7 – DISCONTINUED OPERATIONS

In April 2014, the Board authorized the dissolution of Legacy Rock in order to focus more on securing funds and business partners to carry out the extraction of gold from the proven reserves and expand the portfolio into new business sectors such as nutrition, homeopathic remedies and cannabis agriculture.

With the discontinuation of Legacy Rock, we have impaired our inventory, investment and accrued wages, resulting in a gain we reported as a Gain from Discontinued Operations.