FIMA, INC.
(A NEVADA CORPORATION)

CONSOLIDATED FINANCIAL STATEMENTS (UNAUDITED)
For the Year Ended December 31, 2014

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FIMA, Inc.

412 Kiowa Dr. W
Lake Kiowa, TX 76240

To the Board of Directors

The accompanying unaudited consolidated balance sheet of FIMA, Inc.(a Nevada corporation) as of December 31, 2014, and the related unaudited consolidated statements of income and comprehensive income, stockholders' equity and cash flows for the year then ended, have been prepared by Antony W. Hawkins, CPA. I have prepared such financial statements in my capacity as Chief Financial Officer of FIMA, Inc.

Antony W. Hawkins, C.P.A.

Antony W. Hawkins, C.P.A., CFO
Certified Public Accountant

March 19, 2015

FIMA, INC.
CONSOLIDATED BALANCE SHEET (UNAUDITED)
As of December 31, 2014

ASSETS

Current Assets:	
Cash	$ -
Marketable Securities	5,200
Total Current Assets	5,200
Other Assets:	
Marketable Securities – long term	75,000
Investment in Associated Companies	471,894
Note Receivable	35,000
Excess of cost over fair value of net identifiable assets of acquired business	61,883
Total Other Assets	643,777
Total Assets	$648,977

See accompanying notes to the financial statements.

FIMA, INC.
CONSOLIDATED BALANCE SHEET (UNAUDITED) (Concluded)
As of December 31, 2014

LIABILITIES AND STOCKHOLDERS' EQUITY

Current Liabilities:	
Accounts Payable	$ 4,457
Notes Payable	17,134
Total Current Liabilities	21,591
Total Liabilities	21,591
Stockholders' Equity	
Common Stock, par value $.00001 per share at December 31, 2014, 4,997,999,999 shares authorized; 563,958,097 shares issued; 563,958,097 outstanding.	286,758
Additional Paid in Capital	1,549,712
Retained (Deficit)	(1,091,109)
Accumulated Other Comprehensive (Loss)	(117,975)
Total Stockholders' Equity	627,386
Total Liabilities and Stockholders' Equity	$ 648,977

See accompanying notes to the financial statements.

FIMA, INC.
CONSOLIDATED STATEMENT OF INCOME AND COMPREHENSIVE INCOME
(UNAUDITED)
For the Year Ended December 31, 2014

Consulting Revenue	$100,000
Cost of Sales	-
Gross Profit	100,000
Operating Expenses:	
Amortization expense	225
Consulting expense	42,000
Marketing & promotion	2,100
Professional fees	2,550
Registration fees	2,100
State fees	2,775
Transfer fees	3,557
Total Operating Expenses	55,307
Net Income from Operations	44,693
Other Income	
Cancellation of debt income	35,400
Net Income	80,093
Other Comprehensive (Loss), Net of Tax	
Unrealized (loss) on investment securities	(176,880)
Total Comprehensive (Loss)	$(96,787)

See accompanying notes to the financial statements.

FIMA, INC.
CONSOLIDATED STATEMENT OF STOCKHOLDERS' EQUITY (UNAUDITED)
For the Year Ended December 31, 2014

	Common Stock Shares	Common Stock Amount	Additional Paid-In Capital	Accumulated (Deficit)	Accumulated Other Comprehensive Income	Total Stockholders' Equity
Balance at January 1, 2014	523,958,097	$286,358	$1,508,112	$(1,171,202)	$ 58,905	$682,173
Issuance of Restricted Common Stock – Consulting Services	40,000,000	400	41,600	-	-	42,000
Total Comprehensive (Loss) For the Year Ended December 31, 2014	-	-	-	80,093	(176,880)	(96,787)
Balance at December 31, 2014	563,958,097	$286,758	$1,549,712	$(1,091,109)	$(117,975)	$627,386

See accompanying notes to the financial statements.

FIMA, INC.
CONSOLIDATED STATEMENT OF CASH FLOWS (UNAUDITED)
For the Year Ended December 31, 2014

Cash flows from operating activities:	
Net income	$ 80,093
Adjustments to reconcile net income to net cash provided by operating activities:	
Amortization	225
Increase (decrease) in:	
Accounts payable	(9,926)
Accrued expenses	(750)
Net cash provided by operating activities	69,642
Cash flows from investing activities:	
Marketable securities acquisition	(100,000)
Net cash (used) by investing activities	(100,000)
Cash flows from financing activities:	
Capital Stock: Restricted Common Stock issuance	42,000
Proceeds of note payable	17,134
Note payable cancelled debt	(28,776)
Net cash provided by financing activities	30,358
Net increase in cash	-
Cash, beginning of period	-
Cash, end of period	$ -

Supplemental Disclosure information:	
Income Taxes Paid	$ -
Interest Paid	$ -
Unrealized net (loss) on investment securities	$(117,975)

See accompanying notes to the financial statements.

NOTE 1 – SUMMARY OF ACCOUNTING POLICIES

Business

FIMA Development Incorporated was formed under the laws of the State of Nevada on September 18, 2006. On May 9, 2007 FIMA Development Incorporated entered into a "Share Exchange Agreement" with Fishing Buddy Inc. (FBI), another Nevada corporation. FIMA Development Incorporated agreed to sell all of their shares to FBI in exchange for Nineteen Million Five Hundred Thousand (19,500,000) shares of FBI common stock. FBI, after acquiring the stock of FIMA Development Incorporated, then filed a Corporate Resolution and Certificate of Amendment with the State of Nevada on May 10, 2007 to change the Corporation's name to FIMA, Inc. (the "Company" or "FIMA"). FIMA's primary business is that of real estate development and acquisition, with a focus on resort regions in Central America and Mexico. The Company also makes investments in promising private or public companies by way of equity or debt, and recently concluded the purchase of an equity interest in American Eagle Operating LLC, a private oil production and exploration company headquartered in Texas.

Basis of Presentation

The consolidated financial statements include FIMA, as well as its wholly-owned and majority owned subsidiaries. They are accounted for using the purchase method in accordance with FAS 141r. Investments in which FIMA exercises significant influence (20%-50% ownership interest) are accounted for under the equity method of accounting, which requires the corporation's share of earnings to be included in income. All intercompany transactions and balances have been eliminated in consolidation. These financial statements are prepared in United States dollars unless otherwise stated.

Use of Estimates

FIMA's financial statements are prepared in accordance with U.S. generally accepted accounting principles (GAAP). These accounting principles require us to make certain estimates, judgments and assumptions. We believe that the estimates, judgments and assumptions upon which we rely are reasonable based upon information available to us at the time that these estimates, judgments and assumptions are made. These estimates, judgments and assumptions can affect the reported amounts of assets and liabilities as of the date of the financial statements as well as the reported amounts of revenues and expenses during the periods presented. To the extent there are material differences between these estimates, judgments or assumptions and actual results, our financial statements will be affected. In many cases, the accounting treatment of a particular transaction is specifically dictated by GAAP and does not require management's judgment in its application.

NOTE 1 – SUMMARY OF ACCOUNTING POLICIES (Continued)

Use of Estimates (Concluded)

There are also areas in which management's judgment in selecting among available alternatives would not produce a materially different result.

Cash

For the purposes of Statements of Cash Flows, the Company considers all highly liquid debt instruments purchased with a maturity date of three months or less to be cash. As of the date of these financials, there were no highly liquid debt instruments.

Property and Equipment

Property and equipment is stated at cost. Depreciation is calculated using the straight-line method over the estimated useful lives of the assets. The company has not acquired any property or equipment as of December 31, 2014.

Long-Lived Assets

The Company has adopted the provisions of FASB ASC 360. The statement requires that long-lived assets and certain identifiable intangibles held and used by the Company be reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. Events relating to recoverability may include significant unfavorable changes in business conditions, recurring losses or a forecasted inability to achieve break-even operating results over an extended period.

The Company evaluates the recoverability of long-lived assets based upon forecasted undercounted cash flows. Should impairment in value be indicated, the carrying value of intangible assets will be adjusted, based on estimates of future discounted cash flows resulting from the use and ultimate disposition of assets. FASB ASC 360 also requires assets to be disposed of and to be reported at the lower of the carrying amount or the fair value less costs to sell.

The Company has no long-lived assets as of December 31, 2014.

NOTE 1 – SUMMARY OF ACCOUNTING POLICIES (Continued)

Income Taxes

The Company has adopted the provisions of FASB ASC 740 which requires the recognition of deferred tax liabilities and assets for the expected future tax consequences of events that have been included in the financial statement or tax returns. Under this method, deferred tax liabilities and assets are determined based on the difference between financial statements and tax basis of assets and liabilities using enacted tax rates in effect for the quarter in which the differences are expected to reverse. Temporary differences between taxable income reported for financial reporting purposes and income tax purposes are insignificant.

The Company's federal tax returns are generally subject to examination by the Internal Revenue Service for three years after the returns are filed. The tax returns for 2011, 2012 & 2013 remain open to examination. The Company continually evaluates expiring statutes of limitations, audits, proposed settlements, changes in tax laws and new authoritative rulings.

Revenue Recognition

Revenue for real estate sales is recognized at the time ownership passes from FIMA to the property buyer at closing, in accordance with FASB ASC 605.

Comprehensive Income

FASB ASC 220 establishes standards for report and display of comprehensive income, its components and accumulated balances. Comprehensive income is defined to include all changes in equity except those resulting from investments by owners and distributions to owners. Among other disclosures, FASB ASC 220 requires that all items that are required to be recognized under current accounting standards as components of comprehensive income be reported in a financial statement that is displayed with the same prominence as other financial statements.

Segment Information

FASB ASC 280 establishes standards for reporting information regarding operation segments in annual financial statements and requires selected information for those segments to be presented in interim financial reports issued to stockholders. FASB ASC 220 also established standard for related disclosures about products and services and geographic areas. Operating segments are identified as components of an enterprise about which separate discrete financial information is available for evaluation by the chief operation decision maker, or decision-making group, in making decisionshow to allocate resources and assess performance. The information disclosed herein, materially represents all of the financial information related to the Company's principal operation segment.

NOTE 1 – SUMMARY OF ACCOUNTING POLICIES (Continued)

Fair Value Measurements

The Company adopted Financial Accounting Standards Board Statement No. 157, *Fair Value Measurements* (FASB Statement No. 157), which establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB Statement No. 157 are described as follows:

Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Company has the ability to access.

Level 2 Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quotes prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation of other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2014.

Common stocks, corporate bonds and U.S. government securities: valued at the closing price reported on the active market on which the individual securities are traded.

NOTE 1 – SUMMARY OF ACCOUNTING POLICIES (Concluded)

Fair Value Measurements (Concluded)

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Company believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

NOTE 2 – CAPITALIZED WEBSITE DEVELOPMENT COSTS

Website development costs are capitalized in accordance with FASB ASC 350-40.

"Accounting for the Costs of Computer Software Developed or Obtained for Internal Use" and Emerging Issues Task Force (EITF) No. 00-2, "Accounting for Website Development Costs", whereby costs related to the preliminary project stage of development are expensed and costs related to the application development stage are capitalized. Any additional costs for upgrades and enhancements which result in additional functionality will be capitalized. Capitalized costs will be amortized based on their estimated useful life over five quarters. Internal costs related to the development of website content are charged to operations as incurred.

The unamortized balance at December 31, 2014 is as follows:

Website Development Costs	$4,800
Less: Accumulated Amortization	4,800
Balance at December 31, 2014	$ -0-

NOTE 3 – FINANCIAL ASSETS AND INVESTMENTS IN ASSOCIATED COMPANIES

These long-term investments consist primarily of shares in associated companies, non-current securities and loans.

Investments in associated companies (generally investments of between 20% and 50% in a company's equity) where a significant influence is exercised by the Group are accounted for by using the equity method. An assessment of investments in associates is performed when there is an indication that the asset has been impaired or the impairment losses recognized in prior years no longer exist.

NOTE 3 – FINANCIAL ASSETS AND INVESTMENTS IN ASSOCIATED COMPANIES (Concluded)

Non-current securities held on a long-term basis are initially recognized at acquisition costs including transaction costs and are classified as available-for-sale investments. In subsequent periods, other non-current securities held on a long-term basis are valued at fair value. Changes of these fair values are recognized as gains or losses directly in equity, until the security is disposed of or is determined to be impaired, at which time the cumulative gain or loss previously recognized in equity is included in profit or loss of the period. Interest on these non-current securities is recognized directly in the income statement in the period during which they occur. Equity instruments that do not have a quoted market place in an active market and whose fair value cannot be reliably measured are recorded at cost.

Financial assets classified as loans and receivables are measured at amortized costs using the effective interest method less any impairment losses.

NOTE 4 – NOTES RECEIVABLE

Notes receivable consists of the following promissory notes at December 31, 2014:

Noted dated June 19, 2012 with mining company with interest at 12.0%, commencing March 31, 2013. Repayment of principal based on 20.0% of net gold sales commencing September 30, 2012.	$10,300
Noted dated June 20, 2012 with mining company with interest at 12.0%, commencing March 31, 2013. Repayment of principal based on 20.0% of net gold sales commencing September 30, 2012.	12,000
Noted dated June 26, 2012 with mining company with interest at 12.0%, commencing March 31, 2013. Repayment of principal based on 20.0% of net gold sales commencing September 30, 2012.	12,700
Total at December 31, 2014	**$35,000**

NOTE 5– REGISTRATION OF STOCK

The Company's application to become eligible for deposit at the Depository Trust Company (DTC) and for DTC book-entry services was approved on January 23, 2008. They are now allowed to trade their shares on the "pink sheet" bulletin board. This is the latest step in the Company's transition to become a publicly traded issue.

The outstanding Common Stock shares at December 31, 2014 consist of the following:

	No. Shares	Par Value
Free Trading Shares	205,325,820	$ 86,526
Securities Exchange Act Rule 144 Restricted Issue	358,632,277	$200,232
Total at December 31, 2014	563,958,097	$286,758

The Company reorganized their capital stock structure to increase their authorized shares to 5,000,000,000, allocated as follows among these classes and series of stock:

Common Stock Class, par value $0.00001 per share. 4,997,999,999 shares authorized;
Current Preferred Stock Class, Series A, par value $0.0001 per share. 1 share authorized;
Preferred Stock Class, Series B, par value $0.0001 per share. 2,000,000 shares authorized.

NOTE 6 – INCOME TAXES

Net operating loss carryforwards of $1,042,920 are available as of December 31, 2014 to offset federal taxable income in the future years, expiring as follows on the years ending December 31: 2029 - $293,794, 2030 - $419,401 and 2031 - $329,725.

NOTE 7 – MARKETABLE EQUITY SECURITIES

Cost and fair value of marketable equity securities at December 31, 2014 are as follows:

	Amortized Cost	Gross Unrealized Gains	Gross Unrealized Losses	Fair Value
Available for sale:				
Equity Securities	$ 98,175	$ 119,119	$ 212,094	$ 5,200
Restricted Rule 144				
Equity Securities	$100,000	$1,150,000	$1,175,000	$75,000

NOTE 7 – MARKETABLE EQUITY SECURITIES (Concluded)

Fair values of assets measured on a recurring basis at December 31, 2014 are as follows:

		Fair Value Measurements at Reporting Date Using		
	Fair Value	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Short-term investments - Marketable equity securities	$ 5,200	$ 5,200	$ -	$ -
Long-term investments - Restricted Rule 144 equity securities	$75,000	$75,000	$ -	$ -

NOTE 8 – NOTES PAYABLE

Note payable – face amount $17,134, due upon demand with interest at 12.0% - unsecured.	$17,134
Total at December 31, 2014	$17,134

NOTE 9 – SUBSEQUENT EVENTS

The company has evaluated all subsequent events through March 19, 2015, the date these financial statements were issued.