

Dig-it Underground, Inc.
Consolidated Financial Statements
For the Year Ended December 31, 2014 (Unaudited)

Dig-it Underground, Inc.

For the Year Ended December 31, 2014

The financial statements and accompanying notes present fairly, in all material aspects, the financial position of the company and the results of its operations, cash flows, profit and loss, balance sheet and changes in stockholders' equity/deficit for the period presented, in conformity with accounting principles generally accepted in the United States, consistently applied and hereby certified by Robert Wodarczyk, President of Dig-it Underground, Inc.

Dated this 17th day of April, 2015.

Certified by: /s/ Robert Wodarczyk
Robert Wodarczyk,
President

DIG-IT UNDERGROUND, INC.
CONSOLIDATED BALANCE SHEET
FOR THE YEAR ENDING DECEMBER 31, 2014

ASSETS

CURRENT ASSETS

CASH IN BANK	6198.64
MISC CURRENT ASSETS	\$ 254.00
ACCOUNTS RECEIVABLE	

TOTAL CURRENT ASSETS \$ 6,452.64

FIXED ASSETS

OFFICE FURNITURE & EQUIP	\$ 847.36
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TOTAL FIXED ASSETS \$ 847.36

TOTAL ASSETS

\$ 7,300.00

LIABILITIES

CURRENT LIABILITIES

ACCOUNTS PAYABLE	\$ 4,628.00
CREDIT CARDS	\$ (1,148.36)

TOTAL CURRENT LIABILITIES \$ 3,479.64

TOTAL LIABILITIES

\$ 3,479.64

SHAREHOLDER EQUITY

OPENING BALANCE EQUITY	\$ 10,993.07
PARTNER EQUITY	\$ (3,000.00)
PAID IN CAPITAL	\$ 1,000.00
RETAINED EARNINGS (DEFICIT)	\$31,229.27
SHAREHOLDER DRAWINGS	(\$74,966.50)
NET INCOME	\$ 38,564.52

TOTAL SHAREHOLDER EQUITY \$ 3,820.36

TOTAL SHAREHOLDER EQUITY & LIABILITIES

\$ 7,300.00

DIG- IT UNDERGROUND, INC
CONSOLIDATED PROFIT & LOSS STATEMENT
FOR THE YEAR ENDING DECEMBER 31, 2014

GROSS REVENUES	\$ 398,389.22	
LESS COST OF GOODS SOLD	\$ 11,259.54	
GROSS PROFITS		\$ 387,129.68
OPERATIONAL EXPENSES		
INSURANCE	\$ 41,364.83	
UTILITIES	\$ 7,119.72	
ADVERTISING	\$ 17,759.81	
MEALS & ENTERTAINMENT	\$ 2,069.94	
LEGAL/PROFESSIONAL	\$ 5,455.00	
TRAVEL	\$ 6,575.94	
TOTAL OPERATIONAL EXPENSES		\$ 80,345.24
OFFICE EXPENSES		
SUPPLIES/STOCK	\$ 11,987.97	
MISC	\$ 4,624.56	
REPAIRS/MAINTENANCE	\$ 4,130.77	
DUES/SUBSCRIPTIONS	\$ 158.00	
RENT	\$ 63,593.00	
AUTO	\$ 1,592.37	
BANK FEES	\$ 1,471.00	
PHONE/INTERNET	\$ 10,589.84	
TOTAL OFFICE EXPENSES		\$ 98,147.51
LABOR EXPENSES		
WAGES & PAYROLL	\$ 100,240.00	
PAYROLL TAXES, OTHER TAXES	\$ 21,761.82	
CONTRACT LABOR	\$ 70,583.52	
TOTAL LABOR EXPENSES		\$ 192,585.34
TOTAL ALL EXPENSES COMBINED		\$ 371,078.09
OPERATING INCOME		\$ 16,051.59
OTHER INCOME		\$ 840.00
NET INCOME BEFORE TAXES		\$ 15,211.59
NET PROFIT (LOSS)		\$ 15,211.59

DIG-IT UNDERGROUND, INC
CONSOLIDATED STATEMENT OF CASH FLOW
FOR THE YEAR ENDING DECEMBER 31, 2014

OPERATING ACTIVITIES
NET INCOME

\$ 15,211.59

NET CASH PROVIDED BY OPERATING ACTIVITIES

\$ 15,211.59

NET CASH FOR THE PERIOD

\$ 15,211.59

CASH AT END OF PERIOD

\$ 15,211.59

Dig-It Underground, Inc.
Statement of changes in Shareholders Equity/Deficit
For The Year Ended December 31, 2014

	PREFERRED STOCK		COMMON STOCK		Add'l Paid in Capital	Accumulated Deficit	Total Equity
	Shares	Amount	Shares	Amount			
Stock Issuance to Founders Mar. 2001			11,050,000	11,050			11,050
Stock Issuance to Investors May 2001			162,000	162	40,338		40,338
Net Income (Loss) Dec. 31, 2001						28,452	28,452
Balance Dec. 31, 2001	0	0	11,212,000	11,212	40,338	28,452	79,840
Net Income (Loss) Dec. 31, 2002						31,830	31,830
Balance Dec. 31, 2002	0	0	11,212,000	11,212	40,338	60,282	111,670
Net Income (Loss) Dec. 31, 2003						0	0
Balance Dec. 31, 2003	0	0	11,212,000	11,212	40,338	60,282	111,670
Net Income (Loss) Dec. 31, 2004						0	0
Balance Dec. 31, 2004	0	0	11,212,000	11,212	40,338	60,282	111,670
Net Income (Loss) Dec. 31, 2005						89,960	89,960
Balance Dec. 31, 2005	0	0	11,212,000	11,212	40,338	150,242	201,630
Net Income (Loss) Dec. 31, 2006						110,804	110,804
Balance Dec. 31, 2006	0	0	11,212,000	11,212	40,338	261,046	312,434
Net Income (Loss) Dec. 31, 2007						92,553	91,553
Balance Dec. 31, 2007	0	0	11,212,000	16,850	40,338	353,599	403,987
Stock Issuance Share Exch. Agmt. Sept. 2008			30,000,000	30,000			30,000
Net Income (Loss) Dec. 31, 2008						75,201	75,201
Balance Dec. 31, 2008	0	0	41,212,000	41,212	40,338	428,800	509,188
Stock Issuance for Exec. Serv. Feb. 2009			5,000,000	5,000			5,000
Net Income (Loss) Dec. 31, 2009						87,130	87,130
Balance Dec. 31, 2009	0	0	46,212,000	46,212	40,338	515,930	601,318
Stock Issuance for Consult. Serv. Jan. 2010			7,500,000	7,500			7,500
Stock Issuance for Invest. In Co. Mar. 2010			1,750,000	1,750			1,750
Preferred Stk Iss. for Exec. Svcs. Mar. 2010	20,000,000	20,000					20,000

Balance for Dec. 31, 2012	20,000,000	20,000	406,812,000	406,812	40,338	751,680	1,202,637
Net Income (Loss) Mar. 31, 2013							
Balance for Mar. 31, 2013	20,000,000	20,000	406,812,000	406,812	40,338	789,869	1,210,506
Net Income (Loss) June 30, 2013							
Balance for June 30, 2013	20,000,000	20,000	406,812,000	406,812	40,338	11,931	11,931
Net Income (Loss) Sept. 30, 2013							
Balance for Sept. 30, 2013	20,000,000	20,000	406,812,000	406,812	40,338	771,480	1,222,437
Net Income (Loss) Dec. 31, 2013							
Balance for Dec. 31, 2013	20,000,000	20,000	406,812,000	406,812	40,338	10,047	10,047
Net Income (Loss) Mar. 31, 2014							
Balance for Dec. 31, 2013	20,000,000	20,000	406,812,000	406,812	40,338	781,507	1,232,484
Stock Issuance for Exec. Svc Feb 2014			350,000,000	350,000			
Stock Issuance for Exec. Svc Feb 2014			350,000,000	350,000			350,000
Stock Issuance for Consult Svc Feb 2014			300,000,000	300,000			350,000
Stock Issuance for Consult Svc Mar 2014			300,000,000	300,000			300,000
Net Income (Loss) Mar. 31, 2014							
Balance for Mar. 31, 2014	20,000,000	20,000	1,706,812,000	1,706,812	40,338	15,546	15,546
Stock return to Treas June 2014			-350,000,000	-350,000			-350,000
Stock Issuance for Exec. Svc June 2014			350,000,000	350,000			350,000
Net Income (Loss) June 30, 2014							
Balance for June 30, 2014	20,000,000	20,000	1,706,812,000	1,706,812	40,338	802,271	2,553,248
Stock Issuance for Exec. Svc July 2014			30,000,000	30,000			
Stock Issuance for Consult Svc Sept 2014			2,400,000	2,400			30,000
Net Income (Loss) Sept. 30, 2014							2,400
Balance Sept. 30, 2014	20,000,000	20,000	1,739,212,000	1,739,212	40,338	15,638	15,638
Stock Issuance for Exec. Svc Nov 2014			150,000,000	150,000			
Net Income (Loss) Dec. 31, 2014							
Balance Dec. 31, 2014	20,000,000	20,000	1,889,212,000	1,889,212	40,338	837,962	2,621,339
In the 1st Quarter ended Mar. 31, 2009 the Company issued 5,000,000 shares of restricted common stock for executive services							
In the 1st Quarter ended Mar. 31, 2010 the Company issued 7,500,000 shares of restricted common stock for consulting services							
In the 1st Quarter ended Mar. 31, 2010 the Company issued 1,750,000 shares of restricted stock for a \$1,750 Investment in the Company							
In the 1st Quarter ended Mar. 31, 2010 the Company issued 20,000,000 shares of restricted preferred stock for executive services							
In the 2nd Quarter ended June 30, 2010 the Company issued 4,500,000 shares of restricted stock for a \$4,500 Investment in the Company							
In the 2nd Quarter ended June 30, 2010 the Company issued 1,250,000 shares of restricted stock for a \$1,250 Investment in the Company							
In the 3rd Quarter ended Sept. 30, 2010 the Company issued 9,000,000 shares of restricted common stock for consulting services							
In the 1st Quarter ended Mar. 31, 2011 the Company issued 9,000,000 shares of Restricted common stock for a \$9,000 Investment in the Company							
In the 2nd Quarter ended June 30, 2011 the Company issued 2,400,000 shares of restricted common stock for consulting services							
In the 2nd Quarter ended June 30, 2011 the Company issued 5,000,000 shares of restricted common stock for executive services							
In the 2nd Quarter ended June 30, 2011 the Company issued 4,000,000 shares of restricted common stock for a \$4,000 Investment in the Company							
In the 3rd Q ended Sept. 30, 2011, the Company issued 15,000,000 shares of restricted common stock for executive services							
In the 3rd Q ended Sept. 30, 2011, the Company issued 80,000,000 shares of restricted common stock to satisfy the terms of a Share Exchange Agreement.							
In the 4th Q ended Dec. 31, 2011, the Company issued 160,000,000 shares of restricted common stock to satisfy the terms of a Share Exchange Agreement.							
In the 3rd Q ended Sept. 30, 2012, the Company issued 50,000,000 shares of restricted common stock to satisfy the terms of a Share Exchange Agreement.							
In the 3rd Q ended Sept. 30, 2012, Two Shareholders voluntarily surrendered 148,800,000 shares of common stock & returned the shares to Treasury.							
In the 3rd Q ended Sept. 30, 2012, the Company issued 160,000,000 shares of restricted common stock for executive services.							
In the 1st Quarter ended Mar. 31, 2014 the Company issued 350,000,000 shares of Restricted common stock for Executive Services							
In the 1st Quarter ended Mar. 31, 2014 the Company issued 350,000,000 shares of Restricted common stock for Executive Services							
In the 1st Quarter ended Mar. 31, 2014 the Company issued 300,000,000 shares of Restricted common stock for Consulting Services							
In the 1st Quarter ended Mar. 31, 2014 the Company issued 300,000,000 shares of Restricted common stock for Consulting Services							
In the 2nd Quarter ended June 30, 2014 a shareholder vol. cxi'd & ret'd to Treas. 350,000,000 shares of common stock.							
In the 2nd Quarter ended June 30, 2014 the Company issued 350,000,000 shares of Restricted common stock for Executive Services							
In the 3rd Quarter ended Sept. 30, 2014 the Company issued 30,000,000 shares of Restricted common stock for Executive Services							
In the 3rd Quarter ended Sept. 30, 2014 the Company issued 2,400,000 shares of restricted common stock for consulting services							
In the 4th Quarter ended Dec. 31, 2014 the Company issued 150,000,000 shares of Restricted common stock for Executive Services							

Dig-it Underground, Inc.
Notes to Financial Statement
For Year Ended December 31, 2014 (Unaudited)

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING PRACTICES

Accounting policies and procedures are listed below. The company has adopted a December 31 year end.

Accounting Basis

We have prepared the consolidated financial statements according to generally accepted accounting principles (GAAP).

Cash and Cash Equivalents

The company considers all highly liquid investments with original maturities of three months or less as cash equivalents. As of December 31, 2014, the company had no cash or cash equivalent balances in excess of the federally insured amounts. The company's policy is to invest excess funds in only well capitalized financial institutions.

Earnings per share

The company adopted the provisions of SFAS No. 128, "Earnings per Share." SFAS No. 128 requires the presentation of basic and diluted earnings per share ("EPS"). Basic EPS is computed by dividing income available to common stockholders by the weighted-average number of common shares outstanding for the period. Diluted EPS includes the potential dilution that could occur if options or other contracts to issue common stock were exercised or converted.

The company has not issued any options or warrants or similar securities since inception.

Stock Based Compensation

As permitted by statement of Financial Accounting Standards ("SFAS") No. 148, "Accounting Based Compensation", the company has elected to continue to follow the intrinsic value method in accounting for its' stock-based compensation arrangements as defined by Accounting Principles Board Opinion (APB") No. 25, "Accounting for Stock Issued Employees", and related Interpretations including "Financial Accounting Standards Board Interpretations" No. 44, "Accounting for Certain Transactions Involving Stock Compensation", and interpretation of APB No. 25. At December 31, 2014 the company has not formed a Stock Option Plan and has not issued any options.

Fixed Assets

Fixed assets are carried at cost. Depreciation is computed using the straight-line method of depreciation over the assets' estimated useful lives. Maintenance and repairs are charged to expense as incurred; major renewals and improvements are capitalized. When items of fixed assets are sold or retired, the related cost and accumulated depreciation are removed from the accounts and any gain or loss is included in income.

Income Taxes

The provision for income taxes is the total of the current taxes payable and the net of the change in the deferred income taxes. Provision is made for the deferred income taxes where differences exist between the period in which transactions affect current taxable income and the period in which they enter into the determination of net income in the financial statements.

Advertising

Advertising is expensed when incurred.

Use of Estimates

The preparation of financial statements in conformity with accounting principals 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.

Goodwill

Goodwill is created when we acquire a business. It is calculated by deducted the fair value of the net assets acquired from the consideration given and represents the value of factors that contribute to greater earning power, such as a good reputation, customer loyalty or intellectual capital.

We assess goodwill of individual subsidiaries for impairment in the fourth quarter of every year, and when circumstances indicate that goodwill might be impaired.

NOTE 2. GOING CONCERN

The accompanying financial statements have been prepared assuming that the company will continue as a going concern.

NOTE 3. RECENTLY ISSUED ACCOUNTING STANDARDS

Management does not believe that any recently issued but not yet adopted accounting will have a material effect on the Company's results of operation or on the reported amount of its assets and liabilities upon adoption.

NOTE 4. PROVISION FOR INCOME TAXES

The company provides for income taxes under Statement of Financial Standards No. 109, Accounting for Income Taxes. SFAS No. 109 requires the use of an asset and liability approach in accounting for income taxes. Deferred tax assets and liabilities are recorded based on the differences between the financial statement and tax bases of assets and liabilities and the tax rates in effect when these differences are expected to reverse.

SFAS No. 109 requires the reduction of deferred tax assets by a valuation 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. The provision for income taxes is comprised of the changes in deferred taxes less the valuation account plus the current taxes payable.