**NO BORDERS, INC.**

**UNAUDITED PRO FORMA COMBINED FINANCIAL STATEMENTS**

The following unaudited Pro Forma Combined Balance Sheet is derived from the financial statements of No Borders, Inc. and Action Sports Media, Inc. as of March 31, 2015. The Pro Forma Combined Balance Sheet and Pro Forma Combined Income Statement reflect the merger agreement, dated May 22, 2015 between the two companies. The pro forma financial statements presented below account for No Borders, Inc. and Action Sports Media, Inc. as if the merger had occurred on the most recent balance sheet date of March 31, 2015. The merger is being account for as a reverse merger for accounting purposes whereby the financial records of Action Sports Media, Inc. is the surviving entity.

The unaudited Pro Forma Combined Balance Sheet and Statements of Operations should be read in conjunction with the financial statements of No Borders, Inc. The unaudited Pro Forma Combined Statements of Operations do not purport to represent what the results of operations would actually have been if the acquisition had occurred on the date indicated or to project the results of operations from any future period or date. The pro forma adjustments, as described in the accompany data, are based on available information and the assumptions are set forth in the notes thereto, which management believes are reasonable.

**NO BORDERS, INC.**

**UNAUDITED PRO FORMA COMBINED BALANCE SHEETS**

**MARCH 31, 2015**

| | No Borders, Inc. | Action Sports Media, Inc. | Pro Forma Adjustments | Pro Forma Combined |
|---|---|---|---|---|
| *Assets* | | | | |
| Current Assets: | | | | |
| Cash | /$ - | $ 17,516 | $ (6,500) | $11,016 |
| Accounts receivable, net | - | - | - | - |
| Inventory, Deposit | | 32,966 | - | 32,966 |
| | - | | - | |
| Total Current Assets | - | 50,482 | (A)(6,500) | 43,982 |
| Property and equipment, net | - | 48,750 | - | 48,750 |
| Other Assets | | | | |
| Other | | | | |
| Total Other Assets | | | | |
| Total Assets | $ - | $99,232 | (6,500) | $92,732 |
| *Liabilities and Stockholders' Equity* | | | | |
| Current Liabilities: | | | | |
| Accounts payable & accrued expenses | $ | $56 | - | $56 |
| Accrued Interest | - | 8,125 | - | 8,125 |
| Note Payable | - | 65,000 | | 65,000 |
| Notes payable-Convertible | 100,000 | - | | 100,000 |
| Total Current Liabilities | 100,000 | 73,181 | - | 173,181 |
| Stockholders' Equity: | | | | |
| Common Stock | 199,786 | 607 | (A)(607)- | 199,786 |
| Preferred Stock | 10 | - | (A)(10) | - |
| Additional paid-in capital | | 6,494 | (A)(305,679) | (299,185) |
| Accumulated deficit | (299,796) | 18,950 | (A)299,796 | 18,950 |
| Total Stockholders' Equity | (100,000) | 26,051 | (6,500) | (80,449) |
| Total Liabilities and Stockholders' Equity | $- | $99,232 | $(6,500) | $92,732 |

The accompanying notes are an integral part of these financial statements

**NO BORDERS, INC.**

**UNAUDITED PRO FORMA COMBINED STATEMENTS OF OPERATIONS**

**FOR THE THREE MONTHS ENDED MARCH 31,2015**

| | No Borders, Inc. | Action Sports Media, Inc. | Pro Forma Adjustments | Pro Forma Combined |
|---|---|---|---|---|
| Revenues | $- | $71,292 | - | $71,292 |
| Cost of revenues | - | - | - | - |
| Gross profit | - | $71,292 | - | $71,292 |
| Operating Expenses: | | | | |
| Officer compensation | | 20,000 | | 20,000 |
| Selling, general & administrative | 579 | 12,632 | (579) | 12,632 |
| Total operating expenses | 579 | 32,632 | (579) | 32,632 |
| Net income from operations | (579) | 38,660 | 579 | 38,660 |
| Other income (expenses): | | | | |
| Interest expense | | (1,625) | - | (1,625) |
| | - | - | | |
| Total other income (expenses) | - | (1,625) | - | (1,625) |
| Net income (loss) before taxes | $(579) | $37.035 | 579 | $37,035 |
| Tax provisions | - | - | - | - |
| Net income (loss) after taxes | $(579) | $37,035 | $579 | $37,035 |
| Gain (loss) per share | | | | $ (0.01) |
| Weighted average shares outstanding | | | | 6,060,666 |

The accompanying notes are an integral part of these financial statements

**NO BORDERS, INC.**

**NOTES TO UNAUDTED PRO FORMA COMBINED FINANCIAL STATEMENTS**

The Unaudited Pro Forma Combined Financial Statements give effect to the following adjustments:

(a.) On May 22, 2015 the Company returned shares to investors leaving the only shares outstanding at 6,000,000 to its officer. The return of money was $6,500. On May 22, 2015 the company cancelled the preferred stock valued at $10. On May 22, 2015 as the Company completed the transaction, for accounting purposes it was treated as a reverse merger, whereby all of the activity is that of the surviving company which is Action Sports Media, Inc. Hence the retained earnings of No Borders is adjusted to Additional Paid in Capital.