The Consolidated
Financial Statements of
IDENTA CORP
As of December 31, 2014

IDENTA CORP

Financial Statements as of December 31, 2014

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REPORT OF THE INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Board of Directors and Stockholders of

IDENTA CORP

We have audited the accompanying consolidated balance sheets IDENTA CORP (hereinafter," the Company"), and its subsidiaries at December 31, 2014, and the related consolidated statements of income, cash flows, and stockholders' equity for the period ended December 31, 2014. The comparative numbers are not audited. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audit in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, such consolidated financial statements present fairly, in all material respects, the financial position of IDENTA CORP and its subsidiaries as of December 31, 2014, and the results of their operations and their cash flows for the period ended December 31, 2014, in conformity with accounting principles generally accepted in the United States of America.

The accompanying financial statements have been prepared assuming that the Company will continue as a going concern. As discussed in Note 2 to the financial statements, the Company has not established sufficient source of revenue to cover its operating costs. As of December 31, 2014, the Company does not have sufficient working capital and cash resources to meet its planned business objectives. These and other factors raise substantial doubt about the Company's ability to continue as a going concern. Management's plan regarding these matters is also described in Note 2 to the financial statements. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

Jerusalem, Israel
September 17, 2015

/s/Dov Weinstein & Co. C.P.A (Isr)

IDENTA CORP
Consolidated Balance Sheets

	Notes	As of December 31 2014 Audited	2013 Unaudited
		$	
ASSETS			
Current Assets			
Cash and cash equivalents	3	16,534	50,509
Deposit		27,369	27,086
Trade receivables		162,747	171,466
Other receivables	5	9,030	103,809
Inventories	4	429,540	405,852
		645,220	758,722
Fixed Assets, Net	6	56,448	60,595
TOTAL ASSETS		**701,668**	**819,317**

IDENTA CORP
Consolidated Balance Sheets

	Notes	As of December 31 2014 Audited	2013 Unaudited
		$	
LIABILITY AND STOCKHOLDER'S DEFICIT			
Current liabilities			
Short-term credit	7	78,596	37,472
Accounts payables	8	58,999	52,345
Other payables	9	202,744	190,533
		340,339	280,350
Long-term liabilities			
Bank loans	10	66,892	122,807
Employee benefit obligations	11	47,984	-
Stockholder's reserves			
Common stock, $0.001 par value; 13,500,000,000 share authorized; 13,287,625,000 shares issued and outstanding at December 31, 2014	12	13,287,625	10,351,875
Paid in capital		(9,918,971)	(7,761,233)
Other comprehensive income		63,699	369,694
Accumulated deficit		(3,185,900)	(2,544,176)
Total stockholder's reserve		246,453	416,160
TOTAL LIABILITIES AND STOCKHOLDER'S DEFICIT		701,668	819,317

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Director
September 17, 2015

The accompanying notes are an integral part of that financial statements.

IDENTA CORP
Consolidated Statement of Operations

		Year ended December 31	
		2014	2013
		Audited	Unaudited
		$	
Revenue		429,071	316,513
Cost of sales	14	322,530	158,372
Gross profit		**106,541**	**158,141**
General and administrative costs	15	691,630	586,371
Loss before finance costs		**(585,089)**	**(428,230)**
Finance costs net	16	(56,635)	(13,143)
Net loss		**(641,724)**	**(441,373)**
Net loss per common share - basic and diluted			
Net loss per share attributable to common stockholders		(0.00)	(0.00)
Weighted-average number of common shares outstanding		13,287,625,000	10,351,875,000

The accompanying notes are an integral part of that financial statements.

IDENTA CORP
Consolidated Statements of Stockholder's Equity

	Common Stock					
	Shares	Amount	Discount on capital	Other comprehensive income	Accumulated deficit	Total shareholder's equity (deficit)
				Unaudited		
				S		
December 31, 2012	9,737,125,000	9,737,125	(7,602,800)	168,160	(2,102,803)	199,682
Issuance of common stock at February 8th	50,000,000	50,000	(9,712)	-	-	40,288
Issuance of common stock at February 15th	178,750,000	178,750	(34,721)	-	-	144,029
Issuance of common stock at March 20th	386,000,000	386,000	(114,000)	-	-	272,000
Profit (Loss) for the period	-	-	-	201,534	(441,373)	(239,839)
Balance of December 31, 2013	10,351,875,000	10,351,875	(7,761,233)	369,694	(2,544,176)	416,160
Issuance of common stock at January 7th	629,250,000	629,250	(484,654)	-	-	144,596
Issuance of common stock at July 27th	2,086,500,000	2,086,500	(1,563,084)	-	-	523,416
Issuance of common stock at October 26th	220,000,000	220,000	(110,000)	-	-	110,000
Loss for the period	-	-	-	(305,995)	(641,724)	(947,719)
Balance of December 31, 2014	13,287,625,000	13,287,625	(9,918,971)	63,699	(3,185,900)	246,453

The accompanying notes are an integral part of that financial statements.

IDENTA CORP
Consolidated Statement of Cash Flows

	Year ended December 31	
	2014	2013
	Audited	Unaudited
	$	
Cash flows from operating activities		
Net loss	(641,724)	(441,373)
Ajustments for non-cash income and expenses		
Depreciation	10,700	10,782
Provision for severance pay	47,984	-
	285	-
Changes in other income	(305,995)	201,534
	(247,026)	212,316
Changes in operating assets and liabilities		
Decrease (Increase) in trade receivables	8,719	(55,502)
Decrease (Increase) in other receivable	94,496	(27,376)
Increase in inventory	(23,688)	(59,686)
Increase in trade payables	6,654	12,788
Increase in other payables	2,566	888
	88,747	(128,888)
Net cash used in operating activities	(800,003)	(357,945)
Cash flows from investing activities		
Acquisition of fixed assets	(6,838)	(22,984)
Decrease in deposit	-	2,860
Net cash used in investing activities	(6,838)	(20,124)
Cash flows from financing activities		
Proceeds from issuance of common stock	778,012	456,316
Proceeds from short term loan from banks	41,124	5,088
Repayment of long terms loans	(55,915)	(70,771)
Proceeds from loan with related parties	9,645	5,323
Net cash earned in financing activities	772,866	395,956
Increase (Decrease) in cash and cash equivalents	(33,975)	17,887
Cash and cash equivalents at the beginning of the year	50,509	32,622
Cash and cash equivalents at the end of the year	16,534	50,509

The accompanying notes are an integral part of that financial statements.

IDENTA CORP
Notes to the Consolidated Financial Statements

Note 1 - Nature of business af presentation

IDENTA CORP (the "Company") is a Florida Corporation incorporated on June 3, 1997 as Future products VI corp until July 2000 and was known also as Bouy Club, Inc. until January 2002. The Company is a sole shareholder of Identa Ltd, an Israeli limited company. The operation of the company is through its subsidiary, the subsidiary develops products in the drug detection industry.

Basis of Presentation

The Company maintains its accounting records on an accrual basis in accordance with generally accepted accounting principles in the United States of America ("U.S. GAAP").

These financial statements are presented in US dollars.

Fiscal Year End

The Corporation has adopted a fiscal year end of December 31.

Note 2 - Summary of significant accounting policies

The principal accounting policies are set out below, these policies have been consistently applied to the period presented, unless otherwise stated:

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States 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 or revenues and expenses during the reporting period. Actual results could differ from those estimates.

Principles of Consolidation

The consolidated financial statements include the accounts of IDENTA CORP and its subsidiaries. Intercompany transactions and balances have been eliminated. Equity investments through which we are able to exercise significant influence over but do not control the investee and are not the primary beneficiary of the investee's activities are accounted for using the equity method. Investments through which we are not able to exercise significant influence over the investee and which do not have readily determinable fair values are accounted for under the cost method.

Foreign Currencies

Assets and liabilities recorded in foreign currencies are translated at the exchange rate on the balance sheet date. Revenue and expenses are translated at average rates of exchange prevailing during the year. Translation adjustments resulting from this process are recorded to other comprehensive income ("OCI").

Going concern

The accompanying financial statements have been prepared assuming that the Company will continue as a going concern, which contemplates the realization of assets and the liquidation of liabilities in the normal course of business. As at December 31, 2014, the Company has an accumulated deficit of $3,185,900 from operations and has not earned sufficient revenues to cover its operating costs. The Company intends to fund future operations through equity financing arrangements, which may be insufficient to fund its capital expenditures, working capital and other cash requirements for the year ending December 31, 2014.

The ability of the Company to emerge from the development stage is dependent upon, among other things, obtaining additional financing to continue operations, and development of its business plan. In response to these problems, management intends to raise additional funds through public or private placement offerings.

These factors, among others, raise substantial doubt about the Company's ability to continue as a going concern. The accompanying financial statements do not include any adjustments that might result from the outcome of this uncertainty.

Cash and cash equivalents

Cash and equivalents include investments with initial maturities of three months or less. The Company maintains its cash balances at credit-worthy financial institutions that are insured by the Federal Deposit Insurance Corporation ("FDIC") up to $250,000.

Note 2 - Summary of significant accounting policies (Cont.)

Accounts Receivable
The Company maintains reserves for potential credit losses on accounts receivable. Management reviews the composition of accounts receivable and analyzes historical bad debts, customer concentrations, customer credit worthiness, current economic trends and changes in customer payment patterns to evaluate the adequacy of these reserves. Based on historical collection activity, the Company had no allowances for bad debts at December 31, 2014and 2013.

Inventories
Inventories are stated at average cost, subject to the lower of cost or market. Cost includes materials, labor, and manufacturing overhead related to the purchase and production of inventories. We regularly review inventory quantities on hand, future purchase commitments with our suppliers, and the estimated utility of our inventory. If our review indicates a reduction in utility below carrying value, we reduce our inventory to a new cost basis through a charge to cost of revenue. The determination of market value and the estimated volume of demand used in the lower of cost or market analysis require significant judgment.

Property and Equipment
Property and equipment are stated at cost, less accumulated depreciation. Major repairs and betterments that significantly extend original useful lives or improve productivity are capitalized and depreciated over the period benefited. Maintenance and repairs are expensed as incurred. When property and equipment are retired or otherwise disposed of, the related cost and accumulated depreciation are removed from the respective accounts, and any gain or loss is included in operations. Depreciation of property and equipment is provided using shorter of useful live of the property or the unit of depletion method. For shorter-lived assets the straight-line method over estimated lives ranging from 3 to 10 years is used as follows:

Furniture	6-7 years
Capital Improvements	10 years
Computers and Electronic Equipments	3-10 years

Impairment Long-Lived Assets
For purposes of recognition and measurement of an impairment loss, a long-lived asset or assets are grouped with other assets and liabilities at the lowest level for which identifiable cash flows are largely independent of the cash flows of other assets and liabilities. The Company assesses the impairment of long-lived assets (including identifiable intangible assets) annually or whenever events or changes in circumstances indicate that the carrying value may not be recoverable.
When management determines that the carrying value of long-lived assets may not be recoverable based upon the existence of one or more of the above indicators of impairment, we test for any impairment based on a projected undiscounted cash flow method. Projected future operating results and cash flows of the asset or asset group are used to establish the fair value used in evaluating the carrying value of long-lived and intangible assets. The Company estimates the future cash flows of the long-lived assets using current and long-term financial forecasts. The carrying amount of a long-lived asset is not recoverable if it exceeds the sum of the undiscounted cash flows expected to result from the use and eventual disposition of the asset. If this were the case, an impairment loss would be recognized. The impairment loss recognized is the amount by which the carrying amount exceeds the fair value.

Accounts Payable and Accrued Expenses
Accounts payable and accrued expenses are carried at amortized cost and represent liabilities for goods and services provided to the Company prior to the end of the financial year that are unpaid and arise when the Company becomes

Note 2 - Summary of significant accounting policies (Cont.)

obliged to make future payments in respect of the purchase of these goods and services.

Earnings per Share
The Company computes net loss per share in accordance with ASC 260, "Earnings Per Share" ASC 260 requires presentation of both basic and diluted earnings per share ("EPS") on the face of the income statement. Basic EPS is calculated by dividing the profit or loss attributable to common shareholders of the Company by the weighted average number of common shares outstanding during the period. Diluted EPS is determined by adjusting the profit or loss attributable to common shareholders and the weighted average number of common shares outstanding for the effects of all potential dilutive common shares, which comprise options granted to employees. As December 31, 2014, the Company had no potentially dilutive shares.

Income Taxes
Income taxes are accounted for in accordance with ASC Topic 740, "Income Taxes." Under the asset and liability method, deferred tax assets and liabilities are recognized for the future consequences of differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax bases (temporary differences). Deferred tax assets and liabilities are measured using tax rates expected to apply to taxable income in the years in which those temporary differences are recovered or settled. Valuation allowances for deferred tax assets are established when it is more likely than not that some portion or all of the deferred tax assets will not be realized.

Revenue Recognition
The Company recognizes revenue when all of the following have occurred: persuasive evidence of an agreement with the customer exists, delivery has occurred or services have been rendered, the selling price is fixed or determinable and collectability of the selling price is reasonably assured.
Revenue consists of computer services provided to customers.

Fair Value of Financial Instruments
The Company measures assets and liabilities at fair value based on an expected exit price as defined by the authoritative guidance on fair value measurements, which represents the amount that would be received on the sale of an asset or paid to transfer a liability, as the case may be, in an orderly transaction between market participants. As such, fair value may be based on assumptions that market participants would use in pricing an asset or liability. The authoritative guidance on fair value measurements establishes a consistent framework for measuring fair value on either a recurring or nonrecurring basis whereby inputs, used in valuation techniques, are assigned a hierarchical level.

The following are the hierarchical levels of inputs to measure fair value:
- Level 1: Quoted prices in active markets for identical instruments;
- Level 2: Other significant observable inputs (including quoted prices in active markets for similar instruments);
- Level 3: Significant unobservable inputs (including assumptions in determining the fair value of certain investments).

Recently Issued Accounting Pronouncements
In June 2014, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") No. 2014-10-Development Stage Entities (Topic 915): Elimination of Certain Financial Reporting Requirements, Including an Amendment to Variable Interest Entities Guidance in Topic 810, Consolidation. ASU 2014-10 eliminates several of the reporting requirements for development stage entities, including the requirement to present inception to date information in the statements of income, cash flows, and shareholder equity, and to label the financial statements as those of a development stage entity. ASU 2014-10 also clarifies that the guidance in Accounting Standards Codification ("ASC") Topic 275, "Risks and Uncertainties", is applicable to entities that have not commenced principal operations, and eliminates an exception to the sufficiency-of-equity risk criterion for development stage entities, and will require all reporting entities that have an interest in development stage enterprises to apply consistent consolidation guidance for variable interest entities. ASU 2014-10 is effective for all annual reporting periods beginning after December 15, 2014 and for interim reporting periods beginning after December 15, 2015, with early adoption permitted.

Note 3 - Cash and cash equivalents

	As of December 31	
	2014	2013
	Audited	Unaudited
	$	
Petty cash	294	-
Israeli currency	12,060	324
Foreign currency	4,180	-
Daily deposit	-	50,185
	16,534	50,509

Note 4 - Inventories

	As of December 31	
	2014	2013
	Audited	Unaudited
	$	
Inventories by the customer	180,890	190,887
Inventories in storage	248,650	214,965
	429,540	405,852

Note 5 - Other receivables

	As of December 31	
	2014	2013
	Audited	Unaudited
	$	
Advance payments to suppliers	-	91,408
Prepaid expenses	1,486	-
Institutions	7,544	12,401
	9,030	103,809

IDENTA CORP
Notes to the Consolidated Financial Statements

Note 6 - Fixed Assets, Net

	Computers and electronic equipment	Furniture	Capital Improvments	Total
		$		
Cost				
Balance as at January 1, 2014	120,466	48,543	37,133	206,142
Current year	1,284	5,554	-	6,838
Disposals	(82,212)	(5,149)	(16,608)	(103,969)
Balance as at December 31, 2014	**39,538**	**48,948**	**20,525**	**109,011**
Accumulated Depreciation				
Balance as at January 1, 2014	104,195	22,169	19,183	145,547
Current year	5,423	3,323	1,954	10,700
Disposals	81,945	5,131	16,608	103,684
Balance as at December 31, 2014	**27,673**	**20,361**	**4,529**	**52,563**
Fixed Assets, Net as at December 31, 2014	**11,865**	**28,587**	**15,996**	**56,448**
Fixed Assets, Net as at December 31, 2013	**16,271**	**26,374**	**17,950**	**60,595**

Note 7 - Short-term credit

	As of December 31	
	2014	2013
	Audited	Unaudited
	$	
Short term credit	36,460	6,262
Current maturities	42,136	31,210
	78,596	37,472

Note 8 - Accounts payables

	As of December 31	
	2014	2013
	Audited	Unaudited
	$	
Vendors	42,129	15,852
Outstanding checks	16,870	36,493
	58,999	52,345

Note 9 - Other payables

	As of December 31	
	2014	2013
	Audited	Unaudited
	$	
Institutions	(1,581)	1,789
Shareholders	176,500	166,855
Employees	27,825	21,889
	202,744	190,533

Note 10 - Bank loans

1. The loans are:

		As of December 31	
		2014	2013
		Audited	Unaudited
	interest rates	$	
Linked to the consumer price index	4%-5%	52,510	95,586
Linked to the consumer price index	7%-9%	56,518	58,431
		109,028	154,017

2. The loans will be paid in the years to come, after the financial reports date:

First year- current maturities	42,136	31,210
Second year	31,257	42,136
Third year and on	35,635	80,670
	66,892	122,806
	109,028	154,016

Note 11 - Employee benefit obligations

Israeli law generally requires payment of severance pay upon dismissal of an employee or upon termination of employment in certain other circumstances. The following principal plans relate to the employees in Israel:

The Company's liability for severance pay for its Israeli employees is calculated pursuant to Israeli severance pay law based on the most recent salary of the employee multiplied by the number of years of employment, as of the balance sheet date. Employees are entitled to one month's salary for each year of employment, or a portion thereof. The Company's liability for all of its Israeli employees is partially provided for by monthly deposits in insurance policies and the remainder by an accrual in the financial statements. The value of these policies is recorded as an asset in the Company's balance sheet.

The deposited funds include profits/loss accumulated up to the balance sheet date. The value of the deposited funds is based on current redemption value of these policies. Withdrawals from the funds may be made only upon termination of employment.

Note 12 - Capital Stock

Common stock
On January 7, 2014, the Company issued 629,250,000 shares of common stock. 609,250,000 shares to investors at a price of $ 0.0002 per share for cash, for $140,000.
20,000,000 shares to officer of the company for work salary equivalent- the price evaluate is $4,596.

On July 27, 2014 the Company issued 2,086,500,000 shares of common stock. 1,893,750,000 shares to investors at a price of $ 0.0002 per share for cash, for $475,000.
193,000,000 shares to officer of the company for work salary equivalent- the price evaluate is $48,416.

On November 26, 2014 the Company issued 220,000,000 shares of common stock. 200,000,000 shares to investors at a price of $ 0.0005 per share for cash, for $100,000.
20,000,000 shares to officer of the company for work salary equivalent- the price evaluate is $10,000.

Note 13 - Income taxes

The provision (benefit) for income taxes for the period ended December 31, 2014 was follows (assuming a 15% effective tax rate):

	December 31 2014	December 31 2013
	$	$
Current tax provision:		
Federal-	-	-
Taxable income	-	-
Total current tax provision	-	-

	December 31 2014	December 31 2013
	$	$
Deferred Tax Provision:		
Federal-		
Loss carry forwards	476,173	380,380
Change in valuation allowance	(476,173)	(380,380)
Total deferred tax provision	-	-

The Company had deferred income tax assets as of December 31, 2014 and December 31, 2013 as follows:

	December 31 2014	December 31 2013
	$	$
Loss carryforwards	476,173	380,380
Less - Valuation allowance	(476,173)	(380,380)
Total net deferred tax assets	-	-

The Company provided a valuation allowance equal to the deferred income tax assets for period ended December 31, 2014 because it is not presently known whether future taxable income will be sufficient to utilize the loss carryforwards.

As of December 31, 2014, the Company had approximately $3,174,486 in tax loss carryforwards that can be utilized future periods to reduce taxable income, and expire by the year 2,034 .

The Company did not identify any material uncertain tax positions. The Company did not recognize any interest or penalties for unrecognized tax benefits.

The federal income tax returns of the Company are subject to examination by the IRS, generally for three years after they are filed.

Note 14 - Cost of sales

	Year ended December 31	
	2014	2013
	Audited	Unaudited
	$	
Change in inventory		
Inventory at the beginning of the year	405,852	346,167
Purchase	140,939	175,136
Inventory at the end of the year	(429,540)	(405,852)
	117,251	115,451
Other costs		
Shipping and freight	55,053	22,220
Distribution and marketing	150,226	20,701
	205,279	42,921
	322,530	158,372

Note 15 - General and administrative costs

	Year ended December 31	
	2014	2013
	Audited	Unaudited
	$	
Salaries and wages	341,588	203,035
Vehicle expenses	406	1,730
Office expenses	12,522	37,490
Repairs and maintenance	6,639	11,988
Rental	72,854	70,431
Taxes and fees	26,226	10,313
Other costs	16,949	67
Professional fees	54,573	39,473
Advertising	78,155	140,157
Setup fees	2,302	5,239
Communication	7,798	10,064
Refreshments, gifts and fines	7,245	4,626
Foreign travel	7,686	27,162
Depreciation	11,941	10,782
Insurance	44,746	13,814
Total operating expenses	691,630	586,371

Note 16 - Finance costs/income, net

	Year ended December 31	
	2014	2013
	Audited	Unaudited
	$	
Finance costs		
Bank institutions	22,474	12,212
Institutions	30	-
Exchange rate differences	34,131	931
	56,635	13,143

Note 17 - Subsequent events

In accordance with ASC 855-10, Company management reviewed all material events through the date of this report and determined that there are no additional material subsequent events to report.