TOCCA LIFE HOLDINGS, INC.
Consolidated Balance Sheet

	TOCCA Life Coaching, Inc.	XIRI	TOCCA Life Holdings, Inc. (consolidated)
Assets			
Currents Assets			
30-Jun-15			
Cash	9385	118632	128017
Other Assets	9,385	118,632	128017
Software & Licenses	-	62,596	62,596
Computer Equipment	-	42,765	42,765
Intellectual Property at Cost	-	984,582	984,582
Discontinued Op Assets	-	25,000	25,000
Other Receivables	431	-	431
Other current Asset	110,000	-	110,000
Total Current Assets	119816	1,114,943	1,225,374
Total Assets	119,816	1,233,575	1,386,391
Liabilities & Equity			
Accounts Payable	-	220,000	220,000
Accruals & Payables	5,248	108,000	113,248
Loan to Bob Duncan	5,500	-	5,500
Convertible Debt	39,250	-	39,250
A/P Related Parties		1,117,000	1,117,000
Due to Tyler Cornell	169,011	-	169011
Total Current Liabilities	219,009	1,445,000	1,664,009
Long Term Liabilities A/P to Stockholders	-	4,255,000	4,255,000
Total Long Term Liabilities	219009	4,255,000	4474009
Total Liabilities	219009	5,700,000	5919009
Equity			
Opening Balance Equity	(956)	-	(956)
Common Stock	996	30,000	30,996
Additional Paid in Capital	-	(14,620,000)	(14,620,000)
Public Welfare Fund	-	2,109,000	2,109,000
Statutory Surplus Fund	-	1,506,014	1,506,014
Retained Earnings	(47,716)	799,493	751,777
Accumulated Comp Other Inc	-	62,500	62,500
Net Income	(51,863)	-	(51,863)
Total Equity	(99,193)	(4,036,335)	-4135528
Total Liability & Equity	119,816	1,663,665	1,783,481
Current Liabilities			

TOCCA LIFE HOLDINGS, INC.
Consolidated Statement of Cash Flows

	TOCCA Life Coaching, Inc.	XIRI	TOCCA Life Holdings, Inc. (consolidated)
Operating Activities			
March 31, 2015			
Net income	-19435	21647	2212
Adjustments to reconcile net income to net cash provided by operations:			
Loan to Bob Duncan	5500		
Convertible Debt	27000		
Financing Activities			
Due to Tyler Cornell	1,026		- 1,026
Statutory Surplus Fund	-	21647	
Net cash provided by operating	8372		21647
Net cash increase	8372	21647	30019
Cash at beginning of period	1013	96,985	97998
Cash at end of period	9385	118632	128017

TOCCA LIFE HOLDINGS, INC.
Consolidated Statement of Operations

		TOCCA Life Coaching, Inc.	XIRI	TOCCA Life Holdings, Inc. (consolidated)
Sales				
June **30, 2015**				
Revenue	8428		52,749	61,177
		8,428	-	8,428
Cost of Goods Sold	7703		-	7,703
Total COGS		7703	-	7,703
Gross Profit		725	52,749	52,024
				0
Expenses				0
Operating Expense		-	29,890	29,890
General and Administrative	20,000		1,212	21,212
		30,081	31,102	61,183
Net Ordinary Income		(19,275)	21,647	2,372
Other Income/Expense				
Other Expense	(160)		-	(160)
Net Income/(Expense)		(19,435)	21,647	2,212

TOCCA LIFE HOLDINGS, INC. AND SUBSIDIARIES
NOTES TO FINANCIAL STATEMENTS June 30, 2015

TOCCA LIFE HOLDINGS, INC. AND SUBSIDIARIES
NOTES TO FINANCIAL STATEMENTS
Junw 30, 2015

1. The Company and Subsidiaries

TOCCA Life Holdings, Inc. (the "Company" or TOCCA) was incorporated under the laws of the State of Utah on August 9, 1984 as "Sharus Corporation" with authorized common stock of 50,000,000 shares with a par value of US$0.001. On June 13, 1989, the domicile of the Company was changed to the state of Nevada in connection with a name change to "Golden Quest, Inc.". On January 7, 2002, the name was changed to "TOCCA Life Holdings, Inc." as a part of a reverse stock split of 400 shares of outstanding stock for one share and on November 23, 2004, the Company increased the authorized common stock to 100,000,000 shares with a par value of US$0.001 as part of a reverse stock split of 20 outstanding shares for one share. On January 12, 2015, the name was changed to "TOCCA Life Holdings, Inc." as a part of a reverse stock split of 500 shares of outstanding stock for one share.

On August 16, 2005, pursuant to an Agreement and Plan of Reorganization, TOCCA issued 18,550,000 shares of its common stock for all of Amber Link International Limited's ("Amber Link") and Wise Target International Limited's ("Wise Target") outstanding shares of common stock (the "Merger"). Amber Link and Wise Target were two of the owners of Shangai Sunplus Communication Technology Co., Ltd. ("Sunplus"). Wise Target owned a 75% interest and Amber Link owned a 20% interest in Sunplus. After the Merger, TOCCA indirectly own 95% interest in Sunplus. In March 2009, Wise Target transferred all its holdings (75%) in Sunplus to Amber Link for US$2,885,000 (HK$22,500,000). As a result of this transaction, Amber Link directly owned 95% of Sunplus and this transaction had no impact on The Company's effective holdings of Sunplus, Shanghai Fanna Industrial Design, CO., Ltd. Owned by the remaining 5% interest in Sunplus. On November 25, 2009, the Company transferred all its holdings 100% in Amber Link to Wise Target for US$2,600. As a result of the transaction, the Company indirectly holds Amber Link and this transaction had no impact on the Company's effective holdings of Amber Link and Sunplus.

Wise Target was incorporated on April 24, 2002 under the International Business Companies Act in the British Virgin Islands.

Amber Link was incorporated on May 10, 2002 under the International Business Companies Act in the British Virgin Islands. During the year ended March 31, 2007, Amber Link commenced the sales of mobile phones and components. In September 2010, Amber Link limited suspended its operations.

Sunplus was established on October 17, 2002 under the laws of the People's Republic of China ("PRC") as a Sino-foreign joint venture specialized in the development, production and sales of electronic telecommunication devices. Sunplus commenced operations May 1, 2003. In September 2010, Sunplus suspended operations. At March 31, 2012, Sunplus had 3 staff, which were administrative staff who also continued limited operations, focused on meeting warranty claims.

On February 12, 2007, Sunplus established a wholly-owned subsidiary, Zhangzhou JiaXun Communication Facility Co., Ltd. ("Zhangzhou JiaXun") under the laws of the PRC. Zhangzhou JiaXun is an investment holding company.

On March 19, 2007, Sunplus and Zhangzhou JiaXun acquired 80% and 20%, respectively, of Fujian Qiaoxing Industry Co., Ltd. ("Fujiian Qiaoxing").

On March 20, 2009, Sunplus disposed of its 80% interest in Fujiian Qiaoxing to Qiaoxing Telecommunication Industry Company Limited ("QiaoXing Telecom"), a third party, at a consideration of US$12,230,000 (RMB84,000,000).

On April 9, 2009, Sunplus disposed of Zhangzhou JiaXun to QaioXing Telecom at a consideration of US$731,000 (RMB5,000,000).

After March 31, 2011 the corporation ceased sales operations and had no further income. With the phone design services and mobile phone components business was being wound down, the Company continued to operate the administrative side of that business which was customer services, warranty claims and collection of receivables. The Company continued to assess the mobile phone industry, as well as exploring various acquisition opportunities. These activities occupied the Companies three full time employees. The Company hoped to complete the transition to a different segment of the mobile phone industry, or make a strategic acquisition. This continued throughout the remainder of 2011.

On May 20, 2012 the board of directors approved the acquisition of 100 percent of the shares of Xiri Co., Ltd., a BVI corporation with its offices in Bangkok and Singapore in exchange for 90 percent of the issued and outstanding shares of the corporation as described in the "Share Exchange Agreement" signed between the two companies dated May 20, 2012. All other conditions of the acquisition are described in the agreement. As part of the corporate restructuring, the previous board of directors and officers tendered their resignations and were replaced by new officers and directors chosen by Xiri.

The Company entered into a share exchange agreement effective January 1, 2015 with TOCCA Life Coaching, Inc. a Florida corporation ("TOCCA") and the shareholders of TOCCA whereby TOCCA became a wholly owned subsidiary of the Company and the Company changed its name to TOCCA Holdings, Inc.. In anticipation of the share exchange the company also effected a 1:500 reverse stock split. Among the post closing items to be completed is the spin-out of Xiri Co. Ltd.. also included as a post closing item was the elimination / settlement of the Company's outstanding obligations arising under that certain consolidated promissory note in the principal amount of $1,854,000. (See Subsequent Events)

2. Going Concern

These financial statements have been prepared on a going concern basis which assumes the Company will be able to realize its assets and discharge its liabilities in the normal course of business for the foreseeable future. As of March 31, 2015, the Company's continuing and discontinued operations had net liabilities of US$4,488,072l and realized a net profit of US$114,158 for the year. Although improving, this continues to raise substantial doubt about the Company's ability to continue as a going concern. These financial statements do not include any adjustments that may result from this uncertainty. The Company's ability to continue as a going concern is dependent upon the Company generating profitable operations in the future and/or obtaining the necessary financing to meet its obligations and repay its liabilities as and when they fall due. Management intends to look for new business opportunities and to finance operating costs over the next twelve months with existing cash on hand and advances from shareholders. The Company was also in negotiation to complete the disposal of the mobile phone design operations, comprising Amber Link and Surplus. Management continued to operate the administrative side of the business which was customer service, warranty claims and the collection of receivables. Shortly after March 31, 2012 all operations ceased and the Company focused solely on its Xiri operating subsidiary.

Beginning on January 1, 2015, the Company shifted its focus to its wholly owned operating subsidiary TOCCA Life Coaching, Inc. while former management continued operating Xiri pending the imminent spin-off.

3. Summary of Significant Accounting Policies

(a)Basis of Preparation

The consolidated balance sheets as of March 31, 2015 included the financial statements of TOCCA and its subsidiaries (hereinafter, referred to collectively as the "Group") and are prepared in conformity with accounting principles generally accepted in the United States of America (US GAAP). All significant inter-company balances and transactions have been eliminated on consolidation.

(b)Basis of Consolidation

The consolidated balance sheet as of June 30, 2015 Quarter End and the consolidated statement of operations and comprehensive income for the Quarter ended June 30, 2015.

Non-controlling interest represents minority shareholder's interest in the results and net assets of Sunplus.

(c)Reclassifications

Certain reclassifications were made to conform prior years' financial statements to current presentation.

(d)Use of Estimates

In preparing financial statements in conformity with US GAAP, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and revenues and expenses during the reported periods. Significant estimates include useful lives of depreciable and amortizable assets and allowance for doubtful receivables. Actual results could differ from those estimates.

(e)Cash and Cash Equivalents

The Group considers all highly liquid investments with original maturities of three months or less at the time of purchase to be cash equivalents. As of March 31, 2015, the Group had $96,985 in cash and cash equivalents.

(f)Allowance for Doubtful Receivables

The Group recognized an allowance for doubtful receivables to ensure accounts and other receivables are not overstated due to uncollectibility. Allowance for doubtful receivables is maintained for all customers based on a variety of factors, including the length of time the receivables are past due, significant one-time events and historical experience. An additional allowance for individual accounts is recorded when the Group becomes aware of a customer's or other debtor's inability to meet its financial obligation, such as in the case of bankruptcy filings or deterioration in the customer's or other debtor's operating results or financial position. If circumstances related to customers or debtors change, estimates of the recoverability of receivables would be further adjusted.

(g)Property, Plant and Equipment

Property, plant and equipment are stated at cost. Depreciation is provided principally by use of the straight-line method over the estimated useful lives of the related assets. Expenditures for maintenance and repairs, which does not improve or extend the expected useful life of the assets, are expensed to operations while major repairs are capitalized.

Management estimates that property, plant and equipment have a 10% residual value. The estimated useful lives are as follows:

Machinery	5 years
Office Equipment	5 years
Motor Vehicles	5 years

The gain or loss on disposal of property, plant and equipment is the difference between the net sales proceeds and the carrying amounts of the relevant assets, and, if any, is recognized in the statement of operations and comprehensive income.

(h)Intangible Assets

Intangible assets consist of software and patents and are amortized using the straight-line method over their estimated useful life of 5 years.

(i)Impairment of Long-Lived Assets

In accordance with Financial Accounting Standards Board Accounting Standards Codification ("FASB ASC") No. 360-10-35, the Group evaluates its long-lived assets to determine whether later events and circumstances warrant revised estimates of useful lives or a reduction in carrying value due to impairment. If indicators of impairment exist and if the value of the assets is impaired, an impairment loss would be recognized.

(j)Income Taxes

The Company accounts for income taxes under FASB ASC No. 740. Under FASB ASC No. 740, deferred tax assets and liabilities are recognized for the future tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax bases. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. Under FASB ASC No. 740, the effect on deferred tax assets and liabilities of a change in tax rates is recognized in income in the period that includes the enactment date.

The Company reviews the difference between the tax bases under Thai tax laws and financial reporting under US GAAP. As of March 31, 2015, no material differences were found; therefore, there were no material deferred tax assets and liabilities arising from the operations of the subsidiaries in Thailand.

FASB ASC No. 740 clarifies the account for uncertainty in income taxes recognized in an enterprise's financial statements and it prescribes a recognition and measurement of a tax position taken or expected to be taken in a tax return. FASB ASC No. 70 also provides guidance on derecognizing, classification, interest and penalties, accounting in interim periods, disclosures and transitions. Interest and penalties from tax assessments, if any, are included in general and administrative expenses in the consolidated statements of operations and comprehensive income.

The Company recognizes that virtually all tax positions in Thailand are not free of some degree of uncertainty due to tax law and policy changes by the Thai government. However, the Group cannot reasonably quantify political risk factors and thus must depend on guidance issued by current Thai government officials.

Based on all known facts and circumstances and current tax law, the Company believes that the total amount of unrecognized tax benefits as of March 31, 2015 is not material to its results of operations, financial condition or cash flow. The Group also believes that the total amount of unrecognized tax benefits as of March 31, 2015, if recognized, would not have a material effect on its effective tax rate. The Company further believes that there are no tax positions for which it is reasonably possible, based on current Thai tax law and policy, that the unrecognized tax benefits will significantly increase or decrease over the next twelve months producing individually or in the aggregate, a material effect on the Group's results of operations, financial condition or cash flows.

Under current Thai tax laws, no tax is imposed in respect to distributions paid to owners except individual income tax.

(k)Revenue Recognition

Revenue was goods sold is recognized when title has passed to the purchased, which generally is at the time of delivery. Revenue from design services is recognized when earned on the basis of the terms specified in the underlying contractual agreements.

(l)Research and Development Costs

Research and development costs consist of expenditures incurred during the course of planned research and investigation aimed at discovery of new knowledge which will be useful for developing new products or significantly enhancing existing products, and the implementation of such through design and testing of product alternatives. All expenses incurred in connection with the Group's research and development activities are charged to current income. During the year ended March 31, 2015, no research and development costs were charged to the statement of operations and comprehensive income.

(m)Foreign Currency Translation and Transactions

The functional currencies of the Group are U.S. dollars, Thai Baht and South Korean Won, and its reporting currency is U.S. dollars. The Group's balance sheet accounts are translated into U.S. dollars at the year-end exchange rates and all revenue and expenses are translated into U.S. dollars at the average exchange rates prevailing during the periods in which these items arise. Translation gains and losses are deferred and accumulated as a component of other comprehensive income in stockholders' equity. Transaction gains and losses that arise from exchange rate fluctuations from transaction denominated in a currency other that the functional currency are included in the consolidated statement of operations as incurred.

The Company is exposed to foreign currency fluctuations on sales, expenses, assets and liabilities and forecast cash flows denominated in foreign currency. In order to limit the effects of foreign exchange rate fluctuations, The Company at times enters into derivative contracts, viz. forward contracts, option contracts, etc. The Company records the gain or loss on effective hedges in the Hedging Reserve until the transactions are complete. On completion, the gain or loss is transferred to the profit and loss account of that period. To designate a contract as an effective hedge, management objectively evaluates at the inception of each contract whether the contract is effective in achieving off setting cash flows attributable to the hedged risk. In the absence of a designation as effective hedge, the gain or loss is immediately recognized in the profit and loss account. In many cases a reconciliation is done retrospectively using a current rate and an adjustment is made if there has been significant fluctuation in any given rate.

(n)Fair Value of Financial Instruments

FASB ASC No. 825 "Financial Instruments" requires disclosing fair value to the extent practicable for financial instruments that are recognized or unrecognized in the balance sheet. The fair value of the financial instruments disclosed herein is not necessarily representative of the amount that could be realized or settled, nor does the fair value amount consider the tax consequences of realization or settlement.

For certain financial instruments, including cash, accounts, notes and other receivables, accounts payable, accruals and other payables, it was assumed that the carrying amounts approximate fair value because of the near term maturities of such obligations.

The long-term accounts receivable are discounted based on the future contractual cash flows at the current marked rate that is available in the Group for similar financial instruments.

4. Convertible Note Agreements:

On December 1, 2013, Knightsbridge Law Co. Ltd., entered into a consolidated 6% convertible promissory note with the Company in the principal amount of $1,854,000 (the "Consolidated Note"). The

Consolidated Note was the consolidation of two notes that were assigned to Knightsbridge, one from Floating Feather Entertainment, Inc. (“Floating Feather”) in the principal amount of $1,309,000 (which was entered into as part of the Company’s restructuring to eliminated debt from discontinued operations) the other from Heffernan Capital Management Co. Ltd. (“HCM”) in the principal amount of $545,000 which was issued in connection with advances made to the Company to support its ongoing operating activities. No interest accrual for interest has been accrued because of the going concern issue and lack of activity outside of maintaining the viability of the corporation.

5. Subsequent Events:

December 4, 2014: pursuant to a settlement agreement with Knightsbridge Law Co. Ltd. ("KL"), the Company agreed to issue 25,000,000 shares of the Company's common stock to KL on May 31, 2011, demand for issuance was not made and the right to receive the shares was assigned to Davisson & Associates, PA, as Escrow Agent for Tyler Cornell on December 4, 2014. The shares are in the process of being to transferred to Mr. Cornell. The shares were issued under Section 4(2) of the securities Act and 3(a)(9) and remain restricted as well as control securities.

In addition, as security for payment to certain creditors, 33,000,000 shares of the Company's common stock were issued to Davisson & Associates, PA as escrow agent, in contemplation of closing under that certain share exchange agreement by and among the Company, TOCCA Life Coaching, Inc., a Florida corporation and the shareholders of TOCCA. Tyler Cornell, maintains the right to vote these shares in all matters coming before the Company’s shareholders. These shares were issued pursuant to Section 4(2) of the securities Act and will be retired as settlement is reached.

May 26, 2015. The Company entered into a settlement agreement with 8 individuals and entities with whom it was indebted and pursuant to a settlement agreement and court order, 48,000,000 shares were approved for issuance by the court in full satisfaction of $312,000 of debt ($1,392,000 of the $1,854,000,000 Consolidated Note was forgiven, $150,000 of it was retained under a replacement note by Knightsbridge and the $312,000 that remained outstanding had been assigned to the aforementioned 8 individuals and entities). Initially, 15,000,000 shares were issued with the balance to be issued in two subsequent tranches, following which the aforementioned 33,000,000 shares of common stock will be returned to treasury.