Management Report

Rocky Mountain Ayre Inc.

For the period ended December 31, 2015

Prepared on

March 1, 2016

For management use only

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The accompanying notes are an integral part to these financial statements.

Statement of Revenue & Expenses-Income Tax Basis

October - December, 2015

	Total	
INCOME		
Reimbursed Expenses	59.25	
Sales - Bistro	5,685.66	
Total Income	**5,744.91**	
EXPENSES		
Advertising and Promotion		808.29
Bank Service Charges		15.00
Bistro Supplies		1,339.19
Business Licenses and Permits		50.00
Cable TV - Bistro		279.58
Charity Donation		150.00
Dues and Subscriptions		2,100.00
Insurance Expense		475.56
Interest Expense		2,353.14
Internet Expense		959.75
Meals and Entertainment		57.15
Merchant Fees		196.26
Office Supplies		283.81
Postage and Delivery		43.40
Professional Fees		300,970.55
Rent Expense		5,040.00
Repairs & Maintenance		585.89
Tax Expense		159.05
Telephone Expense		598.52
Travel Expense		109.47
Utilities		753.00
Total Expenses		**317,327.61**
NET OPERATING INCOME		**-311,582.70**
NET INCOME		**$ -311,582.70**

Statement of Assets, Liabilities & Equity-Income Tax Basis

As of December 31, 2015

	Total
ASSETS	
Current Assets Bank Accounts	
Cash - United Bank/Bistro	28.58
Hampden Bank	77.52
Total Bank Accounts	**106.10**
Accounts Receivable	
Accounts Receivable (A/R)	7,211.00
Total Accounts Receivable	**7,211.00**
Total Current Assets	**7,317.10**
Fixed Assets	
Accumulated Depreciation	-2,632.56
Furniture and Equipment	7,300.00
Machinery & Equipment	
Dell Computer	1,136.85
Dishwasher	635.00
Total Machinery & Equipment	**1,771.85**
Total Fixed Assets	**6,439.29**
Other Assets	
Investment in Ayre Trade	150,000.00
Investment in Squire's Bistro	150,000.00
Loan to Bistro	12,425.00
Total Other Assets	**312,425.00**
TOTAL ASSETS	**$326,181.39**
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities Accounts Payable	
Accounts Payable (A/P)	9,750.00
Total Accounts Payable	**9,750.00**
Other Current Liabilities	
Loan Payable - Michael Ajzenman	114,000.00
Loan Payable - Jim Scheltema	1,400.00
Loan Payable - Tim Ayre	10,050.00
Loan Payable SBA	19,049.00
Total Other Current Liabilities	**144,499.00**
Total Liabilities	**154,249.00**

Equity	
Additional Paid In Capital	1,441,875.86
Capital Stock	5,579.31
Common Stock Reserved	300.00
Retained Earnings	80,592.77
Net Income	-1,356,415.55
Total Equity	**171,932.39**
TOTAL LIABILITIES AND EQUITY	**$326,181.39**

Statement of Cash Flows

October - December, 2015

	Total
OPERATING ACTIVITIES	
Net Income	-311,582.70
Adjustments to reconcile Net Income to Net Cash provided by operations: Due to Timothy Ayre	-223.97
Loan Payable:Loan Payable - Jim Scheltema	-1,000.00
Loan Payable:Loan Payable - Tim Ayre	3,540.00
Loan Payable:Loan Payable SBA	-6,951.00
Total Adjustments to reconcile Net Income to Net Cash	**-4,634.97**
Net cash provided by operating activities	**-316,217.67**
INVESTING ACTIVITIES	
Machinery & Equipment:Dishwasher	600.00
Loan to Bistro	-125.00
Net cash provided by investing activities	**475.00**
FINANCING ACTIVITIES	
Additional Paid In Capital	299,700.00
Common Stock Reserved	300.00
Retained Earnings	7,626.45
Net cash provided by financing activities	**307,626.45**
NET CASH INCREASE FOR PERIOD	**-8,116.22**
Cash at beginning of period	8,222.32
CASH AT END OF PERIOD	**$106.10**

Rocky Mountain Ayre, Inc.
Earnings Per Share Calculation
For The Quarter Ending December 31, 2015

Earnings		$ (311,582.70)
Beginning Shares o/s	$555,793,275.00	
Ending Shares o/s	$558,793,275.00	
Average o/s Shares	$557,293,275.00	

NET INCOME PER SHARE:

Basic and Diluted Per Share Earnings	$	(0.0006)

Weighted Average Number of Shares Outstanding
During the Quarter Ending December 31, 2015
Common Stock $.0001 par Value, 600,000,000
Shares Authorized, 558,793,275 Outstanding
as of December 31, 2015.

The accompanying notes are an integral part to these financial statements.

ROCKY MOUNTAIN AYRE, INC.

Notes to the Financial Statement

December 31, 2015

1. THE COMPANY

The Issuer was incorporated in the State of Delaware on January 19, 1999, under the Lummi Developments Inc. On March, 13, 2003 the Company changed its name to Signature Horizons Group, Inc. On May 15th, 2008 the Company changed its name to Summit Dental Clinics, Inc. On August 14th, 2012 the Company changed its name to Ayretrade, Inc. On January 2, 2015, the Company changed its name to Rocky Mountain Ayre, Inc.

Rocky Mountain Ayre, Inc. is a publicly traded company listed on the OTC PINK under the "RMTN" trading symbol. It is a holding company increasing its asset and revenue base through the acquisition and/or creation of operating entities. The Company currently has two businesses in its portfolio, HempCoin, a Crypto-Currency and Squires Bistro, its flagship restaurant.

2. SIGNIFICANT ACCOUNTING POLICIES

The Company's accounting policies conform to United States generally accepted accounting principles and have been consistently applied in the preparation of these financial statements.

The financial statements included herein have not been audited by and independent registered public accounting firm, but include all adjustments (including normal, recurring entries), which are, in the opinion of the management, not necessary for a fair presentation of the results for such periods.

3. INVESTMENTS

The Company own 100% interest in Ayretrade Financial, Inc. valued at $150,000. The previous dental practice in Kirkland Lake was liquidated and proceeded off-settled all outstanding expenses.

On August 15, 2014, the Company purchased Squire's Bistro for $25,000 cash and 1,000,000 restricted common shares issued in Q1 of 2015.

On June 23, 2015 8,745,000 issued to THC Farmaceuticals, Inc. per agreement to acquire Hemp Coin.

4. NOTES PAYABLE

As of December 31, 2015, the Company has a total of $125,450 ($144,499 less the Small Business Administration Loan of $19,049) outstanding notes payable on demand and bearing 0% interest. Any unpaid amount after maturity date are convertible to common shares of the Company at the option of the holder.

Notes payables due on demand are convertible to common shares on demand at the option of the holder.

Conversions are permitted after one year upon signing the debt note at the note holders' option.

5. SHARE CAPITAL FOR COMPENSATION

The Company has, over time, made the following issuances as compensation for services:

1) September 30, 2012- 5,605,000 Common Restricted Shares issued @ par to Tim Ayre for Compensation
2) September 30, 2012- 995,000 Common Restricted Shares issued @ par to Joshua Dettman for Compensation
3) February 28th, 2013 - 100,000 Common Restricted issued @ par to James R. J. Scheltema, LLC
4) September 2, 2014 – 1,500,000 Common Restricted issued @ par to James R. J. Scheltema, LLC for Compensation (previously reported as debt conversion but classified as such in error).
5) During the quarter ending June 30, 2015, the Company issued 4,850,000 Common Free Trading shares to unrelated third parties.
6) During the quarter ending June 30, 2015, the Company issued @ par, 5,800,000 Common Restricted shares to Tim Ayre for Compensation. (1,000,000 of these Common Restricted shares were subsequently re-registered to Fred Withee as part of the purchase agreement of the Squires Bistro).
7) July 2, 2015 1,700,000 issued to Simon Jacobson as compensation for services.
8) July 2, 2015 2,500,000 issued to David Tobias as officer compensation.
9) July 2, 2015 1,000,000 issued to Cutting Edge Services as compensation for services.
10) August 4, 2015 500,000 issued to Cutting Edge Services as compensation for services.
11) August 4, 2015 1,500,000 issued to Simon Jacobson as compensation for services
12) August 13, 2015 1,000,000 issued to Jerry Cornwell as compensation for services.
13) August 19, 2015 2,600,000 issued to Simon Jacobsen as compensation for services.
14) November 3, 2015 3,000,000 issued to Simon Jacobsen as compensation for services.

6. GOING CONCERN

The accompanying financial statements have been prepared on a going concern basis, which contemplates the realization of assets and the satisfaction of liabilities in the normal course of business.

As shown in the accompanying financial statements during the three month period ended December 31, 2015, the Company incurred a loss of $311,582.70.

7. SUBSEQUENT EVENTS

In the first part of the year, the company completed beta tests of its crypto currency and is now developing a marketing plan to implement the crypto currency in multiple crypto currency exchanges.

Disclosure(s)

1) Name of the issuer and its predecessors (if any)

In answering this item, please also provide any names used by predecessor entities in the past five years and the dates of the name changes.

Rocky Mountain Ayre, Inc. January 2nd, 2015 to present
Ayretrade, Inc. - August 14th, 2012 to January 2nd, 2015
Summit Dental Clinics, Inc - May 15th, 2008 to August 14th, 2012
Signature Horizons Group, Inc - March 13th, 2003 to May 15th, 2008
Lummi Developments, Inc - January 19th, 1999 to Match 13th, 2003

2) Address of the issuer's principal executive offices

Company Headquarters
Address 1: 3500 South Dupont Highway
Address 2: Dover, DE 19901
Address 3:
Phone: 413-786-2084
Email: info@rockymountainayreinc.com
Website(s): www.rockymountainayre.com

IR Contact

N/A

3) Security Information

Trading Symbol: RMTN
Exact title and class of securities outstanding: Common Shares
CUSIP: 774673107
Par or Stated Value: 0.0001
Total shares authorized: 600,000,000 as of: December 31, 2015
Total shares outstanding:558,793,275* as of: December 31, 2015

- Of this amount, 500,000,000 shares are Reserved and held by the company to support the HempCoin venture.

Additional class of securities (if necessary):

N/A

Transfer Agent
Name: Madison Stock Transfer Inc.
Address 1: 2715 Coney Island Avenue, 2nd floor
Address 2: Brooklyn, NY
Address 3: 11235
Phone: (718) 627-4453
Is the Transfer Agent registered under the Exchange Act?* Yes: X No:

*To be included in the OTC Pink Current Information tier, the transfer agent must be registered under the Exchange Act.

List any restrictions on the transfer of security: None

Describe any trading suspension orders issued by the SEC in the past 12 months. None

List any stock split, stock dividend, recapitalization, merger, acquisition, spin-off, or reorganization either currently anticipated or that occurred within the past 12 months:

August 14th, 2012, Name Change to Ayretrade, Inc. and 250:1 reverse stock split.

4) Issuance History

List below any events, in chronological order, that resulted in changes in total shares outstanding by the issuer in the past two fiscal years and any interim period. The list shall include all offerings of equity securities, including debt convertible into equity securities, whether private or public, and all shares or any other securities or options to acquire such securities issued for services, describing (1) the securities, (2) the persons or entities to whom such securities were issued and (3) the services provided by such persons or entities. The list shall indicate:

1) September 30, 2012- 5,605,000 Common Restricted Shares issued @ par to Tim Ayre for Compensation
2) September 30, 2012- 995,000 Common Restricted Shares issued @ par to Joshua Dettman for Compensation
3) November 14th, 2012 - 3,419,000 Common Free Trading shares issued @ par to 6383637 Canada Corporation
4) January 23rd, 2013 - 1,000,000 Common Free Trading shares issued @ par to 6383637 Canada Corporation
5) February 28th, 2013 - 100,000 Common Restricted issued @ par to James R. J. Scheltema, LLC
6) May 16th, 2012 - 1,500,000 Common Free Trading shares issued @ par to 6383637 Canada Corporation
7) Feb 14th, 2014- 34,448 (pre-split) (23,712 post-split) Common Free Trading shares issued to the DTCC to balance internal records.
8) September 2, 2014 – 1,500,000 Common Restricted issued @ par to James R. J. Scheltema, LLC for Compensation (previously reported as debt conversion but classified as such in error).
9) During the third quarter ending September 30, 2014, the Company issued 6,400,000 Common Free Trading shares to unrelated third parties.
10) During the third quarter ending December 31, 2014, the Company issued 2,425,000 Common Free Trading shares to unrelated third parties.
11) During the quarter ending June 30, 2015, the Company issued 4,850,000 Common Free Trading shares to unrelated third parties.
12) During the quarter ending June 30, 2015, the Company issued @ par, 5,800,000 Common Restricted shares to Tim Ayre for Compensation. (1,000,000 of these Common Restricted shares were subsequently re-registered to Fred Withee as part of the purchase agreement of the Squires Bistro).
13) June 22, 2015 500,000,000 issued to Treasury.
14) May 15, 2015 1,500,000 issued to Cutting Edge Business Services in lieu of fees.
15) June 23, 2015 8,745,000 issued to THC Farmaceuticals, Inc. per agreement to acquire Hemp Coin.
16) July 2, 2015 1,700,000 issued to Simon Jacobson as compensation for services.
17) July 2, 2015 2,500,000 issued to David Tobias as officer compensation.
18) July 2, 2015 1,000,000 issued to Cutting Edge Services as compensation for services.
19) August 4, 2015 500,000 issued to Cutting Edge Services as compensation for services.
20) August 4, 2015 1,000,000 issued to Mentat Holdings, LLC pursuant to a debt conversion.
21) August 4, 2015 1,500,000 issued to Simon Jacobson as compensation for services
22) August 6, 2015 500,000,000 issued to company; reserved to support the HempCoin venture.
23) August 13, 2015 1,000,000 issued to Jerry Cornwall as compensation for services.
24) August 19, 2015 2,600,000 issued to Simon Jacobsen as compensation for services.
25) November 3, 2015 3,000,000 issued to Simon Jacobsen as compensation for services.

Since issuance, the services agreement has been amicably terminated and these shares have been returned to the issuer.

A. The nature of each offering (*e.g.*, Securities Act Rule 504, intrastate, etc.):

Numbers 1, 2, 5, 8, 11, 12, 16, 17, 18, 19, 21, 23, 24 & 25 are all issued from treasury for Compensation.
Number 3, 4, 9, 10 & 20 are issued via debt conversion Securities Act Rule 144(a)(1)&(2) (d)(1)(3)(ii).
Number 13 issued to Treasury in order to comply with Agreement to acquire all Hemp Coin assets held by THC Farmaceuticals, Inc.
Number 14 issued in lieu of fees due.
Number 15 issued to acquire another business venture.
Number 22 issued to company and reserved to support the HempCoin venture.

B. Any jurisdictions where the offering was registered or qualified;

None

C. The number of shares offered;

None

D. The number of shares sold;

None

E. The price at which the shares were offered, and the amount actually paid to the issuer;

None

F. The trading status of the shares; and

Number 1, 2, 5, 8 and 11 – 19, 21 - 25 are all Restricted Common Shares and contain a restrictive legend.

G. Whether the certificates or other documents that evidence the shares contain a legend (1) stating that the shares have not been registered under the Securities Act and (2) setting forth or referring to the restrictions on transferability and sale of the shares under the Securities Act.

Number 1, 2, 5, 8 and 11 – 19, 21 - 25 are all Restricted Common Shares and contain a restrictive legend.

5) Financial Statements

Provide the financial statements described below for the most recent fiscal year end or quarter end to maintain qualification for the OTC Pink Current Information tier. For the initial disclosure statement (qualifying for Current Information for the first time) please provide reports for the two previous fiscal years and any interim periods.

A. Balance sheet;
B. Statement of income;
C. Statement of cash flows;
D. Financial notes; and
E. Audit letter, if audited

The financial statements requested pursuant to this item shall be prepared in accordance with US GAAP by persons with sufficient financial skills.

You may either (i) attach/append the financial statements to this disclosure statement or (ii) post such financial statements through the OTC Disclosure & News Service as a separate report using the appropriate report name for the applicable period end. ("Annual Report," "Quarterly Report" or "Interim Report").

If you choose to publish the financial reports separately as described in part (ii) above, you must state in the accompanying disclosure statement that such financial statements are incorporated by reference. You may

reference the document(s) containing the required financial statements by indicating the document name, period end date, and the date that it was posted to otciq.com in the field below.

Information contained in a Financial Report is considered current until the due date for the subsequent Financial Report. To remain in the OTC Pink Current Information tier, a company must post its Annual Report within 90 days from its fiscal year-end date and Quarterly Reports within 45 days of its fiscal quarter-end date.

6) Describe the Issuer's Business, Products and Services

Describe the issuer's business so a potential investor can clearly understand the company. In answering this item, please include the following:

A. A description of the issuer's business operations;

Rocky Mountain Ayre is a publicly traded company listed on the OTC Pink under the "RMTN" trading symbol. It is a holding company increasing its assets and revenue base through the acquisition of fast-growing food and/or creation of operating entities. The company currently has two businesses in its portfolio: HempCoin, a crypto-currency and Squire's Bistro, its flagship restaurant.

B. Date and State (or Jurisdiction) of Incorporation:

January 19th, 1999 - Delaware

C. The issuer's primary and secondary SIC Codes;

6719 – Holding Companies, misc.

D. The issuer's fiscal year end date;

December 31

E. Principal products or services, and their markets;

During the fourth quarter, the Company completed beta testing HempCoin, its crypto currency and looks forward to the launch in the first quarter of 2016.

The company continues to offer fine dining at the Squires Bistro, which is a 70 plus seat dining establishment in Western Massachusetts.

7) Describe the Issuer's Facilities

The goal of this section is to provide a potential investor with a clear understanding of all assets, properties or facilities owned, used or leased by the issuer.

In responding to this item, please clearly describe the assets, properties or facilities of the issuer, give the location of the principal plants and other property of the issuer and describe the condition of the properties. If the issuer does not have complete ownership or control of the property (for example, if others also own the property or if there is a mortgage on the property), describe the limitations on the ownership.

If the issuer leases any assets, properties or facilities, clearly describe them as above and the terms of their leases.

The Company own 100% interest in Ayretrade Financial, Inc. valued at $150,000. The Company rents it current offices.

8) Officers, Directors, and Control Persons

The goal of this section is to provide an investor with a clear understanding of the identity of all the persons or entities that are involved in managing, controlling or advising the operations, business development and disclosure of the issuer, as well as the identity of any significant shareholders.

A. Names of Officers, Directors, and Control Persons. In responding to this item, please provide the names of each of the issuer's executive officers, directors, general partners and control persons (control persons are beneficial owners of more than five percent (5%) of any class of the issuer's equity securities), as of the date of this information statement.

Tim Ayre, Officer & Director; David Tobias, Director

B. Legal/Disciplinary History. Please identify whether any of the foregoing persons have, in the last five years, been the subject of:

1. A conviction in a criminal proceeding or named as a defendant in a pending criminal proceeding (excluding traffic violations and other minor offenses);

None

2. The entry of an order, judgment, or decree, not subsequently reversed, suspended or vacated, by a court of competent jurisdiction that permanently or temporarily enjoined, barred, suspended or otherwise limited such person's involvement in any type of business, securities, commodities, or banking activities;

None

3. A finding or judgment by a court of competent jurisdiction (in a civil action), the Securities and Exchange Commission, the Commodity Futures Trading Commission, or a state securities regulator of a violation of federal or state securities or commodities law, which finding or judgment has not been reversed, suspended, or vacated; or

None

4. The entry of an order by a self-regulatory organization that permanently or temporarily barred suspended or otherwise limited such person's involvement in any type of business or securities activities.

Yes

C. Beneficial Shareholders. Provide a list of the name, address and shareholdings or the percentage of shares owned by all persons beneficially owning more than ten percent (10%) of any class of the issuer's equity securities. If any of the beneficial shareholders are corporate shareholders, provide the name and address of the person(s) owning or controlling such corporate shareholders and the resident agents of the corporate shareholders.

Tim Ayre, President, Secretary, Treasurer, Director 3500 South Dupont Highway, Dover, DE 19901. Currently the shares beneficially owned by Tim Ayre are 8,405,000 restricted common shares. No other shareholders own 10% or more of the common shares outstanding and Mr. Ayres is the sole officer and a director; David Tobias is another director.

9) Third Party Providers

Please provide the name, address, telephone number, and email address of each of the following outside providers that advise your company on matters relating to operations, business development and disclosure:

N/A

Accountant or Auditor

N/A

Investor Relations Consultant

Other Advisor: Any other advisor(s) that assisted, advised, prepared or provided information with respect to this disclosure statement.

N/A

10) Issuer Certification

The issuer shall include certifications by the chief executive officer and chief financial officer of the issuer (or any other persons with different titles, but having the same responsibilities).

The certifications shall follow the format below:

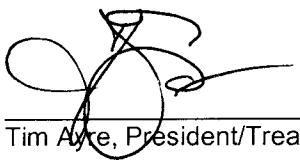
I, Tim Ayre certify that:

1. I have reviewed this financial statements for the quarter ending December 31, 2015 and Disclosures of Rocky Mountain Ayre, Inc.

2. Based on my knowledge, this disclosure statement does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this disclosure statement; and

3. Based on my knowledge, the financial statements, and other financial information included or incorporated by reference in this disclosure statement, fairly present in all material respects the financial condition, results of operations and cash flows of the issuer as of, and for, the periods presented in this disclosure statement.

March 1, 2016



Tim Ayre, President/Treasurer/Director