WINCASH RESOURCES, INC

Financial Statements
December 31, 2015 and 2014
Unaudited

WINCASH RESOURCES, INC.

Balance Sheets

Assets:	December 31, 2015	December 31, 2014
Current Assets		
Cash and Cash Equivalents	-	-
Accounts Receivable	-	-
Inventory	-	-
Prepaid Expenses	-	2,650
Total Current Assets	-	2,650
Fixed Assets-net	-	-
Other assets, Security Deposit	-	-
Total Assets	-	2,650
Liabilities and Stockholders' Deficit:		
Current Liabilities		
Derivative Liability	-	-
Accounts Payable and Accrued Expenses	-	11,650
Convertible Notes Payable	-	-
Customer Deposits	-	-
Total Current Liabilities	-	11,650
Note Payable	-	6,250
Total Liabilities	-	17,900
Stockholders' Equity:		
Common Stock, par value $0.001 authorized 500,000,000 shares		
Issued 141,192,865respectively	141,193	141,193
Additional Paid in Capital	1,213,047	1,213,047
Retained Deficit	(1,354,240)	(1,369,490)
Total Stockholders" Equity	-	$(15,250)
Total liabilities and Stockholders' Equity	-	$2,650

WINCASH RESOURCES, INC

Statements of Operations

	2015	2014
Revenues	-	-
Costs of Services	-	-
Gross Margin	-	-
Expenses:		
General and Administrative	15,317	11,382
Operating Expenses	15,317	11,382
Operating Income (Loss)	(15,317)	(11,382)
Other Income (Expense)		
Interest	(142)	(492)
Net loss before extraordinary item	(15,459)	(11,874)
Forgiveness of Debt	30,709	-
Net Profit (Loss)	15,250	(11,874)
Loss per Share, Basic & Diluted	(0.00)	(0.00)
Weighted Average Shares Outstanding	141,192,865	106,014,484

WINCASH RESOURCES, INC.

Statement of Cash Flows

	December 31, 2015	December 31, 2015
CASH FLOWS FROM OPERATING ACTIVITIES:		
Net Loss for the Period	15,250	$(11,874)
Debt Forgiveness	(30,709)	
Adjustments to reconcile net loss to net cash provided by operating activities:		
Depreciation and Amortization	-	
Changes in Operating Assets and Liabilities		
Decrease (Increase) in Prepaid Expenses	2,650	(2,650)
Increase (Decrease) in Accounts Payable	5,659	8,274
Net Cash Used in Operating Activities	(7,150)	(6,250)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of Property and Equipment	-	-
Net cash provided by Investing Activities	-	-
CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds from Notes Payable		
Net Cash Provided by Financing Activities		
Increase (Decrease) in Cash		
Cash at the Beginning		
Cash at the End		
Supplemental Disclosure of Non Cash Investing And Financing Activities:		
Stock issued for Debt		$10,718

WINCASH RESOURCES, INC.

STATEMENT OF STOCKHOLDERS EQUITY

	Common Stock		Additional Paid in Capital	Retained Deficit	Total
	Shares	**Amount**			
Balance December 31 2013	92,765	93	1,343,419	(1,357,616)	(14,094)
Shares issued for Debt Conversion	141,100,000	141,100	(130,382)		10,718
Net Loss for the year				(11,874)	(11,874)
Balance December 31, 2014	141,192,865	141,193	1,213,047	(1,369,490)	(15,250)
Net Profit for the year				15,250	15,250
Balance December 31, 2015	**141,192,865**	**141,913**	**1,213,047**	**(1,354,240)**	**-**

WINCASH RESOURCES, INC.
NOTES TO FINANCIAL STATEMENTS
December 31, 2015

NOTE 1 – ORGANIZATION

Wincash Resources, Inc. (the Company) formerly Axium Technologies, Inc. is a mining development company which is in the process of purchasing land and mining sites for development. The Company underwent a name change on November 2, 2015 which followed a change of control in ownership stock majority.

(A) Use of Estimates

In preparing financial statements in conformity with generally accepted accounting principles, 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 period. Actual results could differ from those estimates. Significant estimates include estimated useful lives and potential impairment of property and equipment, estimate of fair value of share based payments and derivative instruments and recorded debt discount, valuation of deferred tax assets and valuation of in-kind contribution of services and interest.

(B) Cash and Cash Equivalents

The Company considers all highly liquid temporary cash investments with an original maturity of three months or less to be cash equivalents. At June 30, 2015 and December 31, 2014, the Company had no cash equivalents.

(c) Loss Per Share

In accordance with the accounting guidance now codified as FASB ASC Topic 260, "Earnings per Share" basic loss per share is computed by dividing net loss by weighted average number of shares of common stock outstanding during each period. Diluted loss per share is computed by dividing net loss by the weighted average number of shares of common stock, common stock equivalents and potentially dilutive securities outstanding during the period.

The computation of basic and diluted loss per share at June 30, 2015 excludes the common stock equivalents of the following potentially dilutive securities because their inclusion would be anti-dilutive:

NOTE 2 -SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

The Company's financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP").

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect 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 revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and cash equivalents

The Company considers all highly liquid investments with an original maturity of three months or less as cash equivalents. The Company maintains cash with a commercial bank. The deposits are made with a reputable financial institution and the Company does not anticipate realizing any losses from these deposits.

Property and equipment

Property and equipment are recorded at cost and depreciated under the straight line method over each item's estimated useful life. The Company uses a 5 year life for racecars and equipment, 7 years for furniture and fixtures.

Long-Lived Assets

In accordance with FASB ASC 360, "Property, Plant, and Equipment" which establishes the accounting for impairment of long-lived tangible and intangible assets other than goodwill, the Company reviews for impairment when facts or circumstances indicate that the carrying value of long-lived assets to be held and used may not be recoverable. If such facts or circumstances are determined to exist, an estimate of the undiscounted future cash flows produced by the long-lived asset, or the appropriate grouping of assets, is compared to the carrying value to determine whether impairment exists. If an asset is determined to be impaired, the loss is measured based on various valuation techniques, including the discounted value of estimated future cash flows. The Company reports impairment cost as a charge to operations at the time it is identified. During the years ended December 31, 2015 and 2014 and during the period from February 1, 2006 (inception) to December 31, 2015, the Company determined that there was no impairment of long-lived assets.

Financial Instruments

The Company measures its financial assets and liabilities in accordance with the requirements of FASB ASC 825 "Financial Instruments". The carrying values of its accounts payable, note payable (current portion), line of credit, accrued expenses, and other current liabilities approximate fair value due to the short-term maturities of these instruments.

Revenue recognition

The Company follows paragraph 605-10-S99-1 of the FASB *Accounting Standards Codification* for revenue recognition. The Company will recognize revenue when it is realized or realizable and earned. The Company considers revenue realized or realizable and earned when all of the following criteria are met: (i) persuasive evidence of an arrangement exists, (ii) the product has been shipped or the services have been rendered to the customer, (iii) the sales price is fixed or determinable, and (iv) collectability is reasonably assured.

The majority of revenues are from consulting services provided at events which range from one day to one week in length. The Company also earns revenues from entering their race cars into events whereby there is a money purse for finishing positions. The revenues from these events are recognized upon completion of the contracted services. In the event that the Company's revenues are for services provided under contracts greater than one month in length, the contracts will be billed in total at the onset of the contact period, and to the extent that billings exceed revenue earned, the Company will record such amount as deferred revenue until the revenue is earned. We recognize revenue on these contracts in the period the services are provided under the contract. Expenses associated with providing the services are recognized in the period the services are provided which coincides with when the revenue is earned.

Income tax

The Company accounts for income taxes pursuant to FASB ASC 740, "Income Taxes". Under FASB ASC 740 deferred income taxes are provided on a liability method whereby deferred tax assets are recognized for deductible temporary differences and operating loss carryforwards and deferred tax liabilities are recognized for taxable temporary differences. Temporary differences are the differences between the reported amounts of assets and liabilities and their tax bases. Deferred tax assets are reduced by a valuation allowance when, in the opinion of management, it is more likely than not that some portion or all of the deferred tax assets will not be realized. The provision for income taxes represents the tax expense for the period, if any, and the change during the period in

deferred tax assets and liabilities. Deferred tax assets and liabilities are adjusted for the effects of changes in tax laws and rates on the date of enactment.

FASB ASC 740 also provides criteria for the recognition, measurement, presentation and disclosure of uncertain tax positions. Under FASB ASC 740, the impact of an uncertain tax position on the income tax return may only be recognized at the largest amount that is more-likely-than-not to be sustained upon audit by the relevant taxing authority. At December 31, 2015 and 2014, there were no unrecognized tax benefits.

Net income (loss) per share

The Company utilizes FASB ASC 260, "Earnings per Share." Basic earnings per share is computed by dividing earnings (loss) attributable to common stockholders by the weighted-average number of common shares outstanding during the reporting period. Diluted earnings per share is computed similar to basic earnings per share except that the denominator is increased to include additional common share equivalents available upon exercise of stock options and warrants using the treasury stock method. Dilutive common share equivalents include the dilutive effect of in-the-money share equivalents, which are calculated based on the average share price for each period using the treasury stock method, excluding any common share equivalents if their effect would be anti-dilutive For the years ended December 31, 2015 and 2014, there were no potentially dilutive shares.

Stock based compensation

The Company accounts for employee and non-employee stock awards under FASB ASC 718, "Compensation – Stock Compensation", whereby equity instruments issued to employees for services are recorded based on the fair value of the instrument issued and those issued to non-employees are recorded based on the fair value of the consideration received or the fair value of the equity instrument, whichever is more reliably measurable.

Recent Accounting Pronouncements

Management does not believe that any recently issued, but not yet effective, accounting standards, if adopted, will have a material effect on our financial statements.

NOTE 3 - GOING CONCERN

These financial statements have been prepared in accordance with generally accepted accounting principles applicable to a going concern, which contemplates the realization of assets and the satisfaction of liabilities and commitments in the normal course of business. The Company's ability to continue as a going concern is contingent upon its ability to achieve and maintain profitable operations, and the Company's ability to raise additional capital as required.

These conditions raise substantial doubt about the Company's ability to continue as a going concern. These financial statements do not include any adjustments relating to the recoverability and classification of recorded asset amounts, or amounts and classification of liabilities that might result from this uncertainty.

NOTE 4 – NOTES PAYABLE

In 2015 notes payable and accounts payable to unrelated third parties were forgiven at the time of the change of ownership which resulted in a debt forgiveness amount of $30,709.

NOTE 5-STOCKHOLDERS EQUITY.

On March 31, 2014 the Company issued $141,100,100 shares of stock for a debt reduction of $10,718.

At December 31, 2014 and 2015 the Company had 141,192,865 shares issued with authorized shares of 500,000,000.

NOTE 6 – SUBSEQUENT EVENTS

Management has evaluated subsequent events pursuant to the requirements of ASC Topic 855 and has determined that no material subsequent event existed.