

UPPER STREET MARKETING, INC.

Notes to the Financial Statements

December 31, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNT POLICIES

Nature of Business

On January 3, 2014, the Company underwent a Statutory A Reorganization in compliance with Section 368(a)(1)(B) of the Internal Revenue Code of 1986, as amended, and pursuant to Section 1081(g) of the Oklahoma General Corporation Act. On that date, Knox Nursery, Inc. caused Upper Street Marketing, Inc. ("Upper Street Marketing") to be incorporated in the State of Oklahoma as a direct wholly-owned subsidiary. Concurrently, Upper Street Marketing, Inc. caused Knox Nursery Merger Corp. ("Knox Merger") to be incorporated as a direct wholly-owned subsidiary. Under the terms of the Reorganization, Knox Nursery, Inc. was merged with and into Knox Merger. Upon consummation of the Reorganization, Knox Nursery Merger Corp. was the surviving corporation, and Knox Nursery, Inc. ceased to exist. Knox Nursery Merger Corp. subsequently changed its name to Knox Nursery, Inc. Additionally, each issued and outstanding equity of Knox Nursery, Inc. was exchanged for an equivalent equity of Upper Street Marketing, Inc. on a one for one basis. The issued and outstanding shares of Upper Street Marketing, Inc. have the same designations, rights, powers and preferences, and qualifications, limitations and restrictions as the equities of Knox Nursery, Inc. being converted. Upper Street Marketing, Inc. concurrently determined that its ownership of Knox Merger was of no further value and returned the newly issued shares evidencing its ownership in Knox Merger to the Board of Directors of Knox Merger for cancellation. Upper Street Marketing, Inc. has no interest in Knox Merger nor any ownership or control over Knox Merger, and never managed, controlled or capitalized Knox Merger. The shares of Knox Merger held by Upper Street Marketing, Inc. were cancelled on January 3, 2014.

On January 3, 2014, Upper Street Activewear, Inc., an Oklahoma corporation, (Formerly J & J Acquisitions Seven, Inc.) and the owners of 100% of its issued and outstanding stock, and the Company, entered into a Share Exchange Agreement, wherein 40,016,000 shares of Common Stock and 700,000 shares of Preferred Series A Stock, representing 100% of the issued and outstanding stock, of Upper Street Activewear, Inc. were exchanged for 40,016,000 shares of Common Stock and 700,000 shares of Preferred Series A Stock. For accounting purposes, the transaction is accounted for as a recapitalization of Upper Street Marketing, Inc., which is treated as the surviving and continuing entity although Upper Street Activewear, Inc. is the legal acquirer. Accordingly, the Company's historical financial statements are those of Upper Street Activewear, Inc.

On April 25, 2014 the Company entered into a Share Exchange Agreement with MagMo, Inc. ("MagMo"), whereby the Company issued 4,000,000 shares of common stock in order to acquire 100 percent of the issued and outstanding common shares of MagMo. Pursuant to this transaction, MagMo became a wholly-owned subsidiary of the Company. Concurrent with the execution of the Share Exchange Agreement, the Company entered into an Employment Agreement with Stephen Meade, and pursuant to the terms of the Employment Agreement issued 6,000,000 shares of common stock to Mr. Meade.

Principles of Consolidation

The attached financial statements include the business activities of Upper Street Marketing, Inc., and its wholly-owned subsidiaries Upper Street Activewear, Inc., MagMo, Inc., and New Haven Marketing, Inc. All Intercompany transactions have been eliminated in the consolidation process.

Basis of Presentation

These financial statements and related notes are presented in accordance with accounting principles generally accepted in the United States, and are expressed in US dollars. The Company's fiscal year-end is December 31.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statement and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Revenue Recognition

The Company recognizes revenue when products are fully delivered or services have been provided and collections is reasonably assured.

UPPER STREET MARKETING, INC.

Notes to the Financial Statements

December 31, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNT POLICIES (Continued)

Cash and Cash Equivalents

The Company considers all highly liquid instruments purchased with a maturity of three months or less to be cash equivalents to the extent the funds are not being held for investment purposes.

Basic (Loss) per Common Share

Basic (loss) per share is calculated by dividing the Company's net loss applicable to common shareholders by the weighted average number of common shares during the period. Diluted earnings per share is calculated by dividing the Company's net income available to common shareholders by the diluted weighted average number of shares outstanding during the year. The diluted weighted average number of shares outstanding is the basic weighted number of shares adjusted for any potentially dilutive debt or equity. There are no such common stock equivalents outstanding as of December 31, 2015.

Recent Accounting Pronouncements

The Company has implemented all new accounting pronouncements that are in effect and they may impact its financial statements and does not believe that there are any other new accounting pronouncements that have been issued that might have a material impact on its financial position or results of operations.

NOTE 2 - GOING CONCERN

The accompanying financial statements have been prepared in conformity with accounting principles generally accepted in the United States, which contemplate continuation of the Company as a going concern. However, the Company has not generated revenues since inception and has an accumulated deficit of \$ 1,148,052 as of December 31, 2015. The Company currently has limited liquidity and has not completed its efforts to establish a stabilized source of revenues sufficient to cover operating costs over an extended period of time. These factors raise substantial doubt about the Company's ability to continue as a going concern.

Management anticipates that the Company will be dependent, for the near future, on additional investment capital, primarily from its shareholders, to fund operating expenses. The Company intends to position itself so that it may be able to raise additional funds through the capital markets. In light of management's efforts, there are no assurances that the Company will be successful in this or any of its endeavors or become financially viable and continue as a going concern.

NOTE 3 - STOCKHOLDERS' EQUITY

Common Stock

The Company is authorized to issue 100,000,000 common shares with a par value of \$0.0001. As of December 31, 2014, there were 59,103,866 shares of common stock issued and outstanding.

During the year ended December 31, 2014, the Company issued 15,787,410 shares of common stock for cash, resulting in gross proceeds totaling \$280,000, and 46,000 common share subscriptions for a total of \$11,500.

During the year ended December 31, 2015, the Company issued 529,200 common shares for cash, resulting in gross proceeds totaling \$132,300. Additionally, the Company issued 125,000 common shares for debts totaling \$18,750. The Company also issued 2,400,000 common shares for an investment in an unrelated third party entity. The shares were valued at \$0.25 per share, resulting in a total investment value of \$600,000. The Company elected to fully impair this investment during the year ended December 31, 2015.

Series A Preferred Stock

The Company is authorized to issue 10,000,000 shares of preferred stock with a par value of \$0.0001. As of December 31, 2014, there were 700,000 preferred shares issued and outstanding.

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Notes to the Financial Statements

December 31, 2015

NOTE 4 – NOTES RECEIVABLE

In November and December, 2015, the Company loaned an aggregate of \$140,000 to an unrelated third-party entity. The note accrues interest at a rate of ten percent per annum and is due on demand. At December 31, 2015 accrued interest on the note totaled \$892.

NOTE 5 – NOTES PAYABLE

On June 2, 2015 the Company executed a promissory note with an unrelated third-party entity whereby the Company borrowed \$4,000. The note bears interest at a rate of ten percent per annum, and is due on June 1, 2016.

On June 2, 2015 the Company executed a promissory note with an unrelated third-party entity whereby the Company borrowed \$20,000. The note bears interest at a rate of ten percent per annum, and is due on June 1, 2016.

On September 28, 2015 the Company executed a convertible promissory note with an unrelated third-party entity whereby the Company borrowed \$50,000. The note bears interest at a rate of ten percent per annum and is due in full on March 18, 2016. The note is convertible at the option of the holder at a conversion price of \$0.001 per share.

In November and December, 2015 the Company borrowed an aggregate of \$28,500 from an unrelated third-party entity. The note accrues interest at a rate of ten percent per annum and is due on November 5, 2016.

On December 23, 2015 the Company borrowed \$75,000 from a related party. The note balance accrues interest at a rate of ten percent per annum and is due on December 22, 2016.

NOTE 6 - SIGNIFICANT EVENTS

Acquisition of New Haven

On September 23, 2015 the Company entered into a Share Exchange Agreement with New Haven Marketing, Inc. (a Nevada corporation) (“New Haven”) whereby the Company issued 2,400,000 shares of common stock in order to acquire 100 percent of the issued and outstanding common stock of New Haven. The shares issued were valued at \$0.25 per share, resulting in a total investment value of \$600,000. As a result of the Share Exchange, New Haven became a wholly-owned subsidiary of the Company. At the time the Share Exchange was consummated, New Haven had zero assets and zero liabilities. At December 31, 2015 the Company elected to fully impair its investment in New Haven.

NOTE 7 - SUBSEQUENT EVENTS

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