GOLDEN GRAIL TECHNOLOGY CORP

FINANCIAL STATEMENTS

FOR THE QUARTER ENDED MARCH 31, 2016

GOLDEN GRAIL TECHNOLOGY CORP

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GOLDEN GRAIL TECHNOLOGY CORP.
CONDENSED CONSOLIDATED BALANCE SHEETS
(UNAUDITED - Prepared by Management)

	March 31, 2016 (Unaudited)	December 31, 2015
Assets		
Current assets:		
Cash	$ 28,063	$ 29,108
Accounts receivable	89,541	-
Inventory	34,821	-
Prepaid expense	15,414	6,000
Other current assets	1,444	-
Total current assets	169,283	35,108
Goodwill	300,268	-
Other intangible assets	32,130	32,130
Other assets	6,253	-
Total assets	$ 507,934	$ 67,238
Liabilities and deficiency in stockholders' equity		
Current liabilities:		
Accounts payable and accrued expenses	$ 336,823	$ 175,585
Accrued interest	90,633	72,142
Accrued preferred dividends	702,859	690,109
Loans payable	6,200	6,200
Loans payable - related parties	39,550	-
Convertible notes payable	330,063	345,000
Total current liabilities	1,506,128	1,289,036
Convertible notes payable, long term	550,000	400,000
Total liabilities	2,056,128	1,689,036
Deficiency in stockholders' equity:		
Preferred stock, Undesignated, par value $.001 per share; 4,999,981 shares authorized, none issued and outstanding	-	-
Preferred stock, Series A, par value $.001 per share; 4,000,000 shares authorized, none issued and outstanding	-	-
Preferred stock, Series B, par value $.001 per share; 1,000,000 shares authorized, 425,000 shares issued and outstanding, respectively	425	425
Preferred stock, Series C, par value $.001 per share; 19 shares authorized, 19 and no shares issued and outstanding, respectively	-	-
Common stock, par value $.001 per share; 250,000,000 shares authorized, 36,774,100 and 35,624,100 shares issued and outstanding, respectively	36,774	35,624
Additional paid-in capital	2,132,591	1,681,309
Accumulated deficit	(3,717,984)	(3,339,156)
Total deficiency in stockholders' equity	(1,548,194)	(1,621,798)
Total liabilities and deficiency in stockholders' equity	$ 507,934	$ 67,238

The accompanying notes are an integral part of these unaudited condensed consolidated financial statements.

GOLDEN GRAIL TECHNOLOGY CORP.
CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS
(UNAUDITED - Prepared by Management)

	Three Month ended March 31,	
	2016	2015
		(Restated)
Sales	$ 445,408	$ 29,336
Cost of sales	130,060	14,796
Gross profit	315,348	14,540
Operating expenses	655,272	248,456
Loss from operations before interest expense	(339,924)	(233,916)
Interest expense, net	(38,904)	(9,000)
Loss before income taxes	(378,828)	(242,916)
Provision for income taxes	-	-
Net loss	(378,828)	(242,916)
Preferred dividend	(12,750)	(12,750)
Net loss attributable to common shareholders	(391,578)	(255,666)
Net loss per basic and diluted share	$ (0.02)	$ (0.01)
Weighted average shares outstanding, basic and diluted	25,752,122	25,624,100

The accompanying notes are an integral part of these unaudited condensed consolidated financial statements.

GOLDEN GRAIL TECHNOLOGY CORP.
CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS
(UNAUDITED - Prepared by Management)

	Three Months ended March 31, 2016	2015 (Restated)
Cash flows from operating activities:		
Net loss	$ (378,828)	$ (242,916)
Adjustments to reconcile net loss to net cash used by operating activities:		
Stock based compensation	187,500	187,500
Finance cost	20,413	-
Change in assets and liabilities:		
Accounts receivable	13,480	-
Prepaid expense	(9,414)	-
Other current assets	(250)	-
Other assets	(1,253)	-
Accounts payable and accrued expenses	24,276	9,000
Cash used by operating activities	(144,076)	(46,416)
Cash flows from investing activities:		
Cash acquired in acquisition	4,031	-
Cash paid for intangible assets	-	(4,247)
Cash provided (used) by investing activities	4,031	(4,247)
Cash flows from financing activities:		
Proceeds from note payable	150,000	-
Loan repayments	(11,000)	-
Cash provided by financing activities	139,000	-
Net decrease in cash	(1,045)	(50,663)
Cash, beginning of period	29,108	61,854
Cash, end of period	$ 28,063	$ 11,191
Supplemental Schedule of Cash Flow Information:		
Cash paid for interest	$ -	$ -
Cash paid for income taxes	$ -	$ -
Non-cash financial activities:		
Notes converted to common stock	$ 14,938	$ -

The accompanying notes are an integral part of these unaudited condensed consolidated financial statements.

Golden Grail Technology Corp.
Notes to Condensed Consolidated Financial Statements
March 31, 2016 and 2015
(Unaudited)

Note 1 - Nature of Operations and Going Concern

Nature of Operations

Golden Grail Technology Corp. ("Golden Grail" the "Company", "we", "us", "our") was incorporated in the State of Nevada on December 3, 1985 as Intermountain Capital, Inc. The Company has changed names a number of times since its incorporation and became Golden Grail Technology Corp. on November 6, 2014.

Golden Grail previously operated in the oil and gas industry and ceased those operations in 2009. The Company is currently focused on developing high end eCommerce sites with an efficient use of technology, people and capital. The Company launched its first eCommerce site in the third quarter of 2014, second site in the fourth quarter of 2014 and third site in the first quarter of 2015. The Company is involved in ongoing discussions with potential partners in a variety of product sectors which include: Apparel, Health & Beauty, Personal Care, Gourmet Food, and Consumer Electronics.

The first technology business launched was an eCommerce site focused on high quality jewelry. The name of this website is www.bandsofvalor.com. The Bands of Valor concept was formed in early 2014 and the site was launched in the third quarter of 2014. Bands of Valor honors those who serve through the form of jewelry. In the second quarter of 2015 the Company received notice that the supplier of the NYPD and FDNY licensed jewelry sold through www.bandsofvalor.com would no longer be offering the Company its products for sale. The Company is sourcing a new supplier of products that revolves around first responders (fire, police, EMS).

The next business that was introduced is based on innovations in the fragrance industry. The site, www.aireomatic.com was launched at the end of the fourth quarter of 2014. Aireomatic is a site that brings innovative fragrance options to your everyday life. We offer an array of products to suit each individual's unique needs. The fragrance industry has come a long way and there are many options available.

The third eCommerce Site, www.cetoswim.com was launched in the first quarter of 2015. The site offers a wide variety of fashionable and flattering Missy, Plus and Full Figured Swimwear by designer Chuck Handy. Our goal is to help you feel beautiful and confident at the pool or beach. Our assortment of Swim by Chuck Handy including tankinis and one-piece swimsuits are available in sizes 8-24W and come with a coordinating cover-up.

On February 2, 2016 the Company completed the acquisition of Accurate Venture, Inc., a company incorporated pursuant to the laws of the State of Florida ("ACCURATE). Accurate develops and markets specific diet, skincare, wellness and supplement products and contracts with manufacturers for supply. The customer base consists of the general public, as well as businesses that contract with the Company on a direct basis. Accurate has a large marketing database of customers and offers monthly subscriptions for most of its product line.

Basis of Presentation

The accompanying consolidated financial statements are unaudited. The unaudited consolidated financial statements have been prepared in accordance with accounting principles generally accepted in the United States ("GAAP") and pursuant to the rules and regulations of the Securities and Exchange Commission (the "SEC").

Restatement

The 2015 financial statements have been restated to reflect the capitalization of website development costs as intangible assets. These costs had previously been charged to expense as incurred. As a result of the restatement, operating expenses and net loss for the three month period ended March 31, 2015 decreased by $4,247. There was no net effect on cash flow.

Going Concern

The accompanying unaudited consolidated 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. The Company currently has limited operating activities. Additionally, the Company has negative cash flows from continuing operations and has a working capital deficit of $1,336,845 at March 31, 2016. These factors raise substantial doubt about the Company's ability to continue as a going concern.

The Company's ability to continue existence is dependent upon commencing its planned operations, management's ability to develop and achieve profitable operations and/or upon obtaining additional financing to carry out its planned business. However, there can be no assurance that these arrangements will be sufficient to fund its ongoing capital expenditures, working capital, and other cash requirements. The outcome of these matters cannot be predicted at this time.

There can be no assurance that any additional financings will be available to the Company on satisfactory terms and conditions, if at all. In the event we are unable to continue as a going concern, we may elect or be required to seek protection from our creditors by filing a voluntary petition in bankruptcy or may be subject to an involuntary petition in bankruptcy. To date, management has not considered this alternative, nor does management view it as a likely occurrence.

The accompanying unaudited consolidated financial statements do not include any adjustments related to the recoverability or classification of asset-carrying amounts or the amounts and classification of liabilities that may result should the Company be unable to continue as a going concern.

Note 2 - Summary of Significant Accounting Policies

Principles of Consolidation

The consolidated financial statements include the accounts of the Company and its wholly-owned subsidiary. All material intercompany transactions and balances have been eliminated in consolidation.

The consolidated financial statements include the accounts of the Company and its subsidiaries from the acquisition date of majority voting control and through the date of disposition, if any.

Use of estimates

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

Cash and cash equivalents

For purposes of the statement of cash flows, cash and cash equivalents includes demand deposits, saving accounts and money market accounts. The Company considers all highly liquid debt instruments with maturities of three months or less when purchased to be cash and cash equivalents.

Revenue Recognition

The Company recognizes revenue when the following criteria have been met: persuasive evidence of an arrangement exists, no significant Company obligations remain, collection of the related receivable is reasonably assured, and the fees are fixed or determinable.

Basic and diluted loss per share

We utilize ASC 260, "Earnings Per Share" for calculating the basic and diluted loss per share. In accordance with ASC 260, the basic and diluted loss per share is computed by dividing net loss available to common stockholders by the weighted average number of common shares outstanding. Diluted net loss per share is computed similar to basic loss per share except that the denominator is adjusted for the potential dilution that could occur if stock options, warrants, and other convertible securities were exercised or converted into common stock. Potentially dilutive securities are not included in the calculation of the diluted loss per share if their effect would be anti-dilutive. The Company has 103,038,673 and 8,077,841 common stock equivalents at March 31, 2016 and 2015, respectively. For the three month periods ended March 31, 2016 and 2015 these potential shares were excluded from the shares used to calculate diluted earnings per share as their inclusion would reduce net loss per share.

Fair value of financial instruments

Our short-term financial instruments, including cash, accounts payable and notes payable, consist primarily of instruments without extended maturities, the fair value of which, based on management's estimates, reasonably approximate their book value.

Accounts Receivable

Credit is extended to customers based on an evaluation of their financial condition and other factors. Management periodically assesses the Company's accounts receivable and, if necessary, establishes an allowance for estimated uncollectible amounts. Accounts determined to be uncollectible are charged to operations when that determination is made.

Accounts receivable consist primarily of merchant security reserve accounts. Our processing banks require a deposit to hedge against any possible fraudulenttransactions. The usual reserve period is 180 days and is deposited into the Company's accounts on a first-in first-out basis, commonly called a rolling reserve.

Income taxes

The Company utilizes ASC 740 "Income Taxes" which requires the recognition of deferred tax assets and liabilities for the expected future tax consequences of events that have been included in the financial statements or tax returns. Under this method, deferred income taxes are recognized for the tax consequences in future years of differences between the tax bases of assets and liabilities and their financial reporting amounts at each year-end based on enacted tax laws and statutory tax rates applicable to the periods in which the differences are expected to affect taxable income.

Intangible assets

The Company's intangible assets consist of website development costs. The website development costs are considered to have an indefinite life. The Company employs the non-amortization approach to account for intangible assets having indefinite lives. Under the non-amortization approach, intangible assets having indefinite lives are not amortized into the results of operations, but instead are reviewed annually or more frequently if events or changes in circumstances indicate that the assets might be impaired, to assess whether their fair value exceeds their carrying value.

Goodwill

Our goodwill consists of the excess purchase price paid in business combinations over the fair value of assets acquired. Goodwill is considered to have an indefinite life.

The Company employs the non-amortization approach to account for goodwill. Under the non-amortization approach, goodwill is not amortized into the results of operations, but instead is reviewed annually or more frequently if events or changes in circumstances indicate that the asset might be impaired, to assess whether the fair value exceeds the carrying value. The Company performs its annual goodwill and impairment assessment on December 31 of each year.

When evaluating the potential impairment of goodwill we first assess a range of qualitative factors, including but not limited to, macroeconomic conditions, industry conditions, the competitive environment, changes in the market for the Company's products and services, regulatory and political developments, entity specific factors such as strategy and changes in key personnel, and the overall financial performance for each of the Company's reporting units. If, after completing this assessment, it is determined that it is more likely than not that the fair value of a reporting unit is less than its carrying value, we then proceed to a two-step impairment testing methodology using the income approach (discounted cash flow method).

In the first step of the two step testing methodology, we compare the carrying value of the reporting unit, including goodwill, with its fair value, as determined by its estimated discounted cash flows. If the carrying value of a reporting unit exceeds its fair value, we then complete the second step of the impairment test to determine the amount of impairment to be recognized. In the second step, we estimate an implied fair value of the reporting unit's goodwill by allocating the fair value of the reporting unit to all of the assets and liabilities other than goodwill (including any unrecognized intangible assets). If the carrying value of a reporting unit's goodwill exceeds its implied fair value, the Company records an impairment loss equal to the difference in that period.

When required, we arrive at our estimates of fair value using a discounted cash flow methodology which includes estimates of future cash flows to be generated by particular assets, as well as selecting a discount rate to measure the present value of those anticipated cash flows. Estimating future cash flows requires significant judgment and includes making assumptions about projected growth rates, industry-specific factors, working capital requirements, weighted average cost of capital, and current and anticipated operating conditions. The use of different assumptions or estimates for future cash flows could produce different results.

Recently Issued Accounting Standards

Recent accounting pronouncements issued by the FASB and the SEC did not, or are not believed by management to have a material impact on the Company's present or future financial statements.

Note 3 – Acquisition

On February 1, 2016 the Company entered into an Agreement and Plan of Merger (the “Merger Agreement”) with Accurate Venture, Inc., a company incorporated pursuant to the laws of the State of Florida (“ACCURATE”), and Golden Grail Merger Corp., a Nevada corporation and a wholly-owned subsidiary of the Company (“Merger Sub”).

On February 2, 2016, the Closing for the Merger Agreement was held and pursuant to which, ACCURATE merged with and into Merger Sub, with Merger Sub continuing as the surviving entity that succeeded to all of the assets, liabilities and operations of ACCURATE and ACCURATE effectively became our wholly-owned operating subsidiary (the “Merger”).

At the effective time of the Merger, all of the outstanding shares of ACCURATE automatically converted into the right to receive all 19 shares of the Company’s newly created Series C Preferred Stock as consideration for the Merger. Since each share of Series C Preferred Stock converts into 1% of the total

outstanding, the new shareholders who received Series C Preferred Shares under the terms of the Merger agreement now effectively control approximately 19% of the Company's voting power. The consideration issued has been valued at $242,332.

The Merger Agreement contained customary terms and conditions for agreements of this type, including completion of due diligence by the parties and approval of the Merger by ACCURATE shareholders, as well as an Escrow Agreement. Under the terms of the Escrow Agreement, ACCURATE is required to complete a PCAOB audit of the prior two (2) fiscal years ending on December 31, 2015 and December 31, 2014, as well as demonstrate certain increases in revenue following receipt of certain financing from the Company. ACCURATE is still in the process of finalizing its financial statements.

The Merger became effective upon the filing of the Articles of Merger Secretary of State for the State of Nevada, which occurred on February 2, 2016.

The Company believes that the Merger provides the opportunity to scale current operations with increased resources, talent and capital.

The final accounting for the acquisition of Accurate has not been completed and it is expected that it will be completed during the third quarter of 2016. The preliminary allocation of the purchase price to the assets acquired and liabilities assumed based on the estimated fair values is as follows:

Cash	$ 4,031
Accounts receivable	103,021
Inventory	34,821
Other assets	6,194
Goodwill	300,268
Total assets acquired	448,335
Accounts payable and other liabilities	(206,003)
Total	$ 242,332

At this time we do not expect that goodwill will be tax deductible.

Pro forma Results of Operations. The historical operating results of Accurate prior to its acquisition date have not been included in the Company's historical consolidated operating results. Pro forma results of operations data (unaudited) for the three month periods ended March 31, 2016 and 2015, as if the acquisition had occurred on January 1, 2015, are as follows:

	March 31,	
	2016	2015
Revenue	$ 550,785	$ 849,894
Net loss	(392,478)	(189,672)
Net loss per share	(0.02)	(0.01)

The amounts of revenue and loss of Accurate since the acquisition date included in the consolidated statement of operations for the three months ended March 31, 2016are approximately $445,000 and ($54,000), respectively.

Note 4 - Stockholders' Equity

Preferred stock:

The Company is authorized to issue 10,000,000 shares of its preferred stock, with par value of $0.001 per share. The Company has designated 4,000,000 shares of preferred stock as Series A, 1,000,000 shares of preferred stock as Series B and 19 shares of preferred stock as Series C. There are 4,999,981 shares of preferred stock that remain undesignated.

Series A Preferred Stock

The Company has designated 4,000,000 shares of preferred stock as Series A preferred stock. There are no shares of Series A preferred stock issued and outstanding. The Series A preferred shares have a liquidation value of $1.00 per share. They have the right to receive a quarterly dividend equal to 40% of the quarterly net income of the Company, but not less than $0.0015 per share. The dividend is to be paid in cash or common shares on the Company, at the option of the holder. The shares are convertible in at least 1,000 shares increments, each increment representing 10,000 shares of common stock. On the fifth anniversary of issuance, all unconverted shares of Series A preferred stock will automatically convert into common shares.

Series B Preferred Stock

The Company has designated 1,000,000 shares of preferred stock as Series B preferred stock. There are 425,000 shares of Series B preferred stock issued and outstanding at March 31, 2016 and December 31, 2015, respectively. The Series B shares were issued in 2009. The Series B preferred shares have a liquidation value of $4.00 per share. They have the right to receive a quarterly dividend equal to $0.03 per share. The dividend is to be paid in cash or common shares on the Company, at the option of the holder. The shares are convertible in at least 1,000 shares increments, each increment representing 4,000 shares of common stock. On the fifth anniversary of issuance, all unconverted shares of Series B preferred stock were to automatically convert into common shares.

On September 19, 2014 the holders of the Series B preferred stock acknowledged that the preferred shares were not automatically converted into common stock on the fifth anniversary of issue and have waived the requirement for such automatic conversion. The designations of the Series A and Series B preferred stock have been amended to remove the automatic conversion features and to remove the option for the holder to receive payment of dividends in common stock.

Series C Preferred Stock

The Company has designated 19 shares of preferred stock as Series B preferred stock. There are 19 shares of Series B preferred stock issued and outstanding at March 31, 2016 and none at March 31, 2015. The Series C preferred shares have liquidation rights upon dissolution. Each share is convertible into such number of shares of the Company's common stock that shall equal 1% of the total issued and outstanding shares of common stock on the date of conversion. The holders of the Series C preferred stock shall vote together as a single class with the holders of any other class or series of shares entitled to vote with the common stockholders. The holders of all 19 shares of the Series C preferred stock are together entitled to a total of 19% of the total votes regardless of the actual number of shares of common stock then outstanding, with the remaining 81% of the total votes allocated among the holders of all other classes of common and preferred stock.

Common stock:

The Company is authorized to issue 250,000,000 shares of its common stock, with par value of $0.001 per share. As of March 31, 2016 and December 31, 2015 there were 36,774,100 and 35,624,100 shares of common stock issued and outstanding, respectively.

During 2014 the Company issued a stock grant to an employee in the amount of 10,000,000 shares of common stock, valued at $1,500,000. The grant vests upon the two year anniversary, on September 1,2016. The expense will be recorded over that two year period. We have recorded expense of $187,500 during each of the three month periods ended March 31, 2016 and 2015.

During March 2016 the Company issued 1,150,000 shares of common stock upon the conversion of $14,938 of notes payable.

Note 5–Notes Payable

February 2013 Note

On February 8, 2013, the Company entered into a Securities Purchase Agreement with IBC Funds, LLC ("IBC") providing for the sale by the Company to IBC of an 8% convertible debenture in the principal amount of $100,000. The debenture originally matured on February 7, 2014 and bears an interest rate of 8% per annum, payable on the Maturity Date. IBC may convert, after six months, the outstanding principal and accrued interest on the debenture into shares of the Company's common stock, par value $0.001 per share ("Common Stock") at a conversion price per share equal to the average of the closing price of the Common Stock during the five (5) trading days immediately preceding the date of conversion as quoted by Bloomberg, LP, but not less than $0.10 per share.

With the exception of the shares that the Company is obligated to issue to previous investors, for as long as the debenture is outstanding, the Conversion Price of the debenture shall be subject to adjustment for issuances of Common Stock or securities convertible into common stock or exercisable for shares of Common Stock at a purchase price of less than the then-effective Conversion Price, on any unconverted amounts, such that the then applicable Conversion Price shall be adjusted using full-ratchet anti-dilution on such new issuances, subject to customary carve outs, including restricted shares granted to officers, and directors and consultants.

The debenture was not paid at maturity and the Company was in default on the note. On September 18, 2014 the holder waived the default provisions, including the default interest rate, and the maturity date was extended to December 18, 2014. Additionally, the conversion price was amended to be 50% of the lowest price traded duringthe last 10 trading days immediately preceding a Notice of Conversion.

On December 16, 2014 the note was amended to extend the maturity date to May 18, 2015. On June 3, 2015 the note was amended to extend the maturity date of December 31, 2015. On March 22, 2016 the holder waived the default provisions, including the default interest rate, and the maturity date was extended to December 31, 2016.

During March 2016 the Company issued 1,150,000 shares of common stock upon the conversion of $14,938 of notes payable. We have recorded a finance cost of $20,413 related to the debt conversion, which is recorded as interest expense.

September 2014 Note

On September 16, 2014, the Company entered into a Securities Purchase Agreement with IBC Equity Holdings, Inc. ("IBC Equity") providing for the sale by the Company to IBC Equity of an 8% convertible debenture in the principal amount of $150,000. The debenture matures on September 16, 2017 and bears an interest rate of 8% per annum, payable annually.IBCEquity may convertthe outstanding principal and accrued interest on the debenture into shares of the Company's common stock at a conversion price per share equal to 40% of lowest closing bid price of the common stock during the twenty (20) trading days immediately preceding the date of conversion as quoted by Bloomberg, LP.

For as long as the debenture is outstanding, the Conversion Price of the debenture shall be subject to adjustment for issuances of Common Stock or securities convertible into common stock or exercisable for shares of Common Stock at a purchase price of less than the then-effective Conversion Price, on any unconverted amounts, such that the then applicable Conversion Price shall be adjusted using full-ratchet anti-dilution on such new issuances, subject to certain excepted issuances, as defined.

November 2014 Note

On November 4, 2014, the Company entered into a Securities Purchase Agreement with IBC Capital Group, Inc. ("IBC Capital") providing for the sale by the Company to IBC Capital of an 8% convertible debenture in the principal amount of $200,000. The debenture matures on November 4, 2017 and bears an interest rate of 8% per annum, payable on the Maturity Date. IBC may convert, after six months, the outstanding principal and accrued interest on the debenture into shares of the Company's common stock, par value $0.001 per share ("Common Stock") at a conversion price equal to 40% of the lowest closing bid price as of 4 pm (New York Time) for the Company's stock during the previous 20 trading days.

For as long as the debenture is outstanding, the Conversion Price of the debenture shall be subject to adjustment for issuances of Common Stock or securities convertible into common stock or exercisable for shares of Common Stock at a purchase price of less than the then-effective Conversion Price, on any unconverted amounts, such that the then applicable Conversion Price shall be adjusted using full-ratchet anti-dilution on such new issuances, subject to certain excepted issuances, as defined.

April 2015 Note

On April 7, 2015, the Company entered into a Securities Purchase Agreement with IBC Funds, LLC providing for the sale by the Company to IBC of a 10% convertible debenture in the principal amount of $145,000. The debenture matures on April 7, 2016 and bears an interest rate of 10% per annum, payable annually. IBC may convert, after six months, the outstanding principal and accrued interest on the debenture into shares of the Company's common stock, par value $0.001 per share ("Common Stock") at a conversion price equal to 40% of the lowest closing bid price as of 4 pm (New York Time) for the Company's stock during the previous 20 trading days.

For as long as the debenture is outstanding, the Conversion Price of the debenture shall be subject to adjustment for issuances of Common Stock or securities convertible into common stock or exercisable for shares of Common Stock at a purchase price of less than the then-effective Conversion Price, on any unconverted amounts, such that the then applicable Conversion Price shall be adjusted using full-ratchet anti-dilution on such new issuances, subject to certain excepted issuances, as defined.

May 2015 Note

On May 21, 2015, the Company entered into a Securities Purchase Agreement with IBC Funds, LLC providing for the sale by the Company to IBC of a 10% convertible debenture in the principal amount of up to $100,000. The debenture matures on May 21, 2016 and bears an interest rate of 10% per annum, payable annually. IBC may convert, after six months, the outstanding principal and accrued interest on the debenture into shares of the Company's common stock, par value $0.001 per share ("Common Stock") at a conversion price equal to 40% of the lowest closing bid price as of 4 pm (New York Time) for the Company's stock during the previous 20 trading days. We have received $100,000 pursuant to this note.

For as long as the debenture is outstanding, the Conversion Price of the debenture shall be subject to adjustment for issuances of Common Stock or securities convertible into common stock or exercisable for shares of Common Stock at a purchase price of less than the then-effective Conversion Price, on any unconverted amounts, such that the then applicable Conversion Price shall be adjusted using full-ratchet anti-dilution on such new issuances, subject to certain excepted issuances, as defined.

November 2015 Note

On November 16, 2015, the Company entered into a Securities Purchase Agreement with Rockwell Capital Partners, Inc. ("Rockwell") providing for the sale by the Company to Rockwell of a 10% convertible debenture in the principal amount of up to $500,000. The debenture matures on November 16, 2017 and bears an interest rate of 10% per annum, payable annually. Rockwell may convert the outstanding principal and accrued interest on the debenture into shares of the Company's common stock, par value $0.001 per share ("Common Stock") at a conversion price equal to 40% of the lowest closing bid price as of 4 pm

(New York Time) for the Company's stock during the previous 20 trading days. We have received $200,000 pursuant to this note at March 31, 2016.

For as long as the debenture is outstanding, the Conversion Price of the debenture shall be subject to adjustment for issuances of Common Stock or securities convertible into common stock or exercisable for shares of Common Stock at a purchase price of less than the then-effective Conversion Price, on any unconverted amounts, such that the then applicable Conversion Price shall be adjusted using full-ratchet anti-dilution on such new issuances, subject to certain excepted issuances, as defined.

The maturities of the long term portion debt are as follows:

Year ended December 31,	
2017	550,000

Note 6 - Income Taxes

The Company utilizes ASC 740 "Income Taxes", which requires the recognition of deferred tax liabilities and assets for the expected future tax consequences of events that have been included in the financial statement or tax returns. Under this method, deferred tax liabilities and assets are determined based on the difference between financial statements and tax bases of assets and liabilities using enacted tax rates in effect for the year in which the differences are expected to reverse.

Since the Company has incurred annual losses since inception, there has been no income tax expense or liability. The Company has provided a 100% valuation allowance for any deferred tax benefits resulting from net operating loss carryovers due to our limited operating history. In addressing the realizability of deferred tax assets, management considers whether it is more likely than not that some portion or all of the deferred tax assets will not be realized. The ultimate realization of deferred tax assets is dependent upon the generation of future taxable income during the periods in which those temporary differences are deductible.

The Company has not filed any of its tax returns through December 31, 2015.

The provisions of ASC 740 require companies to recognize in their financial statements the impact of a tax position if that position is more likely than not to be sustained upon audit, based upon the technical merits of the position. ASC 740 prescribes a recognition threshold and measurement attribute for the financial statement recognition and measurement of a tax position taken or expected to be taken on a tax return. ASC 740 also provides guidance on derecognition, classification, interest and penalties, accounting in interim periods and disclosure.

Management does not believe that the Company has any material uncertain tax positions requiring recognition or measurement in accordance with the provisions of ASC 740. Accordingly, the adoption of these provisions of ASC 740 did not have a material effect on the Company's financial statements. The Company's policy is to record interest and penalties on uncertain tax positions, if any, as income tax expense.

All tax years for the Company remain subject to future examinations by the applicable taxing authorities.

Note 7–Loans payable – related parties

The company has unsecured loans payable to shareholders in the aggregate amount of $39,550 at March 31, 2016. The liabilities were acquired in conjunction with the acquisition of Accurate described in Note 3. Payments of $11,000 were made during the three months ended March 31, 2016.

Note 8 - Subsequent Events

Debt Financings

During the month of April 2016 the Company received funds, aggregating $100,000, pursuant to a Securities Purchase Agreement originally entered into with Rockwell Capital Partners, Inc. (“Rockwell “) dated November 16, 2015 in which the Company sold to Rockwell an 10% convertible debenture in the principal amount of up to $500,000.

During the month of May 2016 the Company received funds, aggregating $60,000, pursuant to a Securities Purchase Agreement originally entered into with Rockwell Capital Partners, Inc. (“Rockwell “) dated November 16, 2015 in which the Company sold to Rockwell an 10% convertible debenture in the principal amount of up to $500,000.

Notes Payable

On April 6, 2016 the May 14, 2015 Note was amended to extend the maturity date to December 3, 2016.

On May 12, 2016 the February 8, 2013 Note was amended to eliminate any further accrued interest and the conversion price was amended to be 50% of the lowest price traded during the last 120 trading days immediately preceding a Notice of Conversion.

Common Shares Issued

During the month of April 2016, we issued 1,500,000 shares of common stock upon the conversion of $13,250 of note principal.

During the month of May 2016, we issued 5,200,000 shares of common stock upon the conversion of $41,850 of note principal.