

County Line Energy Corp.

Financial Statements
For the Three and Six Month Periods
Ended June 30, 2018 and 2017

(Unaudited)

The financial information set forth below with respect to our statements of operations for the Three and Six Months Periods Ended June 30, 2018 and 2017 is unaudited. This financial information, in the opinion of management, includes all adjustments consisting of normal recurring entries necessary for the fair presentation of such data.

County Line Energy Corp.
BALANCE SHEETS
(Unaudited)

	<u>June 30,</u> <u>2018</u>	<u>December 31,</u> <u>2017</u>
ASSETS		
Current assets		
Cash and cash equivalents	\$ 2,798	\$ 737
Total current assets	<u>2,798</u>	<u>737</u>
 Total assets	 <u>\$ 2,798</u>	 <u>\$ 737</u>
LIABILITIES AND STOCKHOLDERS' DEFICIT		
Current liabilities		
Accounts payable and accrued liabilities	\$ 26,380	\$ 28,058
Convertible notes payable	175,688	181,688
Short term debt	<u>60,618</u>	<u>65,618</u>
Total current liabilities	<u>262,686</u>	<u>275,364</u>
Stockholders' deficit		
Preferred stock \$0.0001 50,000,000 authorized, none issued or outstanding	--	--
Common stock \$0.0001, par value 500,000,000 shares authorized; 105,059,175 issued and outstanding as of June 30, 2018 and 108,877 as of December 31, 2017, respectively	10,506	108
Additional paid-in capital	2,024,282	2,004,930
Accumulated deficit	<u>(2,294,676)</u>	<u>(2,279,665)</u>
Total stockholders' deficit	<u>(259,888)</u>	<u>(274,626)</u>
 Total liabilities and stockholders' deficit	 <u>\$ 2,798</u>	 <u>\$ 737</u>

The accompanying notes are an integral part of the unaudited financial statements.

County Line Energy Corp.
STATEMENTS OF OPERATIONS
FOR THE PERIODS ENDED JUNE 30,
(Unaudited)

	Three Months		Six Months	
	2018	2017	2018	2017
Operating expenses:				
Selling, general and administrative expenses	\$ 9,272	\$4,818	\$ 15,011	\$ 17,381
Loss from operations	(9,272)	(4,818)	(15,011)	(17,381)
Net loss	<u>\$ (9,272)</u>	<u>\$ (4,818)</u>	<u>\$ (15,011)</u>	<u>(17,381)</u>
Net loss per common share basic and diluted	<u>\$ (0.00)</u>	<u>\$ (0.04)</u>	<u>\$ (0.00)</u>	<u>\$ (0.16)</u>
Weighted average number of common shares outstanding: basic and diluted	<u>103,634,962</u>	<u>108,877</u>	<u>97,504,193</u>	<u>108,877</u>

The accompanying notes are an integral part of the unaudited financial statements.

County Line Energy Corp.
STATEMENTS OF CASH FLOWS
FOR SIX MONTHS PERIOD ENDED JUNE 30,
(Unaudited)

	<u>2018</u>	<u>2017</u>
Cash Flows from Operating Activities:		
Net loss	\$ (15,011)	\$ (17,381)
Adjustments to reconcile net loss to net cash used in operating activities:		
Changes in operating assets and liabilities:		
Accounts payable and accrued expense	<u>(1,678)</u>	<u>9,621</u>
Net cash used in operating activities	<u>(16,689)</u>	<u>(7,760)</u>
Cash Flows from Financing Activities:		
Common stock issued for cash	10,000	--
Proceeds from convertible notes	<u>8,750</u>	<u>8,500</u>
Net cash provided by (used in) financing activities	<u>18,750</u>	<u>8,500</u>
Net change in cash	2,061	740
Cash at beginning of period	737	2
Cash at end of period	<u>\$ 2,798</u>	<u>\$ 742</u>
SUPPLEMENT DISCLOSURE		
Interest paid	\$ -	\$ -
Income taxes paid	\$ -	\$ -
Non-Monetary Transactions		
Common stock issued for convertible debt	\$ 19,759	\$ --

The accompanying notes are an integral part of the unaudited financial statements.

County Line Energy Corp.
Notes to the Financial Statements
FOR THE THREE AND SIX MONTH PERIODS ENDED JUNE 30, 2018 AND 2017
(Unaudited)

NOTE 1: NATURE OF OPERATIONS

County Line was incorporated on February 5, 1998 in the State of Nevada. The Company was originally incorporated as Bio-Safe Technologies, Inc. and was in the business of acquiring and developing certain mineral rights in Canada. Subsequently, the name was changed to Nubio Ventures in August 2001, to County Line Resources, Inc. in March 2005 and finally to County Line Energy Corp. in May 2006.

In 2006 the Company formed a wholly-owned subsidiary, County Line (Canada) Inc., in the Province of Alberta, Canada. This company was permitted to act as operator in its oil and gas exploration activities.

The Company operations are in the exploration stage and it has not yet generated any revenue. Future issuances of the Company's equity or debt securities will be required for the Company to continue to finance its operations and remain a going concern.

The Company has been in the exploration stage since its formation and has not yet realized any revenues from its planned operations. It was primarily engaged in the acquisition, exploration, and development of oil and gas properties. Upon the location of commercially drillable reserves, the Company plans were to prepare for extraction and enter a development stage.

On January 4, 2018 the effected a reverse split of its common stock of 1: 1,000 shares outstanding resulting in the total number of common shares outstanding of 108,877.

On March 19, 2018 the Company amended the Articles of Incorporation increasing the number of authorized shares of common stock to 500,000,000 and number of preferred shares to 50,000,000 each with a par value of \$0.0001

NOTE 2: SUMMARY OF SIGNIFICAT ACCOUNTING POLICIES

These financial statements have been prepared assuming that the Company will continue as a going concern which contemplates, among other things, the realization of assets and the satisfaction of liabilities in the normal course of business. Additional financing is needed for the successful completion of County Line's contemplated plan of operations and its transition, ultimately, to the attainment of profitable operations. The Company's ability to raise additional equity or debt financing is unknown. The inability to resolve these factors raise substantial doubts about the Company's ability to continue as a going concern. These financial statements do not include any adjustments that may result from the outcome of the uncertainties.

Basis of Presentation

These unaudited financial statements have been prepared in accordance with U.S. generally accepted accounting principles ("GAAP") and are presented in U.S. dollars The Company reports revenues and expenses using the accrual method of accounting for financial and income tax purposes.

Use of Estimates

Management uses estimates and assumptions in preparing these financial statements in accordance with generally accepted accounting principles. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses.

Cash and Cash Equivalents

County line considers all investments with an original maturity of three months or less to be a cash equivalent.

Income Taxes

Deferred income taxes are provided for temporary differences between the GAAP and tax-reporting amounts of assets and liabilities. However, if it is more likely than not that the Company will not realize the tax asset through future operations, no benefit is recorded.

Fair value of Financial Instruments

Financial Accounting Standards Statement No. 107, "Disclosure About Fair Value of Financial Instruments", requires the Company to disclose, when reasonably attainable, the fair market value of its assets and liabilities which are deemed to be financial instruments. The Company's financial instruments consist primarily of cash and certain investments.

Earnings (Loss) per Share

Basic earnings per share are calculated by dividing net income (loss) by the weighted average number of shares outstanding during the period. The calculation of diluted earnings per share is like the calculation of basic earnings per share, except for the inclusion of all potentially dilutive securities. In the case of a loss, however, they are excluded from the calculation because their effect is antidilutive.

The quantity of previously issued shares used to calculate earnings per share is adjusted to give effect to any stock splits and rollbacks.

NOTE 3: GOING CONCERN

As shown in the accompanying financial statements, County Line has an accumulated deficit of \$2,294,676 as of June 30, 2018 and incurred a loss from operations of \$15,011 for the six months ended June 30, 2018. Unless profitability and increases in stockholders' equity continues, these conditions raise substantial doubt as to County Line's ability to continue as a going concern. The December 31, 2017 financial statements do not include any adjustments that might be necessary if County Line is unable to continue as a going concern.

NOTE 4: RELATED PARTY TRANSACTIONS

As of June 30, 2018, the Company had balances due to two former officers and directors related parties of \$76,618 consisting of accrued liabilities of \$16,000 and short term debt of \$60,618. These represent advance made to the Company by the related party. The advances are notes payable which are due on demand and do not bear interest.

On February 13, 2018 the Company issued 2,000,000 shares of common stock to a former officer and direct for the conversion of \$5,000 of debt.

On March 20, 2018 the Company issued 100,000,000 shares of common stock to a former officer and director for \$10,000 in cash.

As of June 30, 2018 none of the transactions were reported as related parties due to their resignation as officers and directors.

NOTE 5: EQUITY

On January 4, 2018 the effected a reverse split of its common stock of 1: 1,000 shares outstanding resulting in the total number of common shares outstanding of 108,877.

On March 19, 2018 the Company amended the Articles of Incorporation increasing the number of authorized shares of common stock to 500,000,000 and number of preferred shares to 50,000,000 each with a par value of \$0.0001

On February 13, 2018 the Company issued 2,000,000 shares of common stock to a related party for the conversion of \$5,000 of debt.

On March 20, 2018 the Company issued 100,000,000 shares of common stock to one individual for \$10,000 in cash.

On March 25, 2018 the Company issued 1,350,000 to on convertible note holder for the conversion of \$6,750 of debt.

On June 20, 2018 the Company issued 1,600,000 shares of common stock to a convertible note holder for the conversion of \$8,000 of debt.

NOTE 6: CONVERTIBLE NOTES PAYABLE

As of June 30, 2018 the Company has outstanding convertible notes payable of \$175,688. The notes are convertible at the option of the hold into common stock of the Company at \$0,005 to \$0.01 per share.

NOTE 7: SUBSEQUENT EVENTS

On July 16, 2018 the Company competed a definitive agreement to acquire all the assets through its subsidiary D5 Partners, of Grow Box 5000, a self-contained hydronic system for growing plants, vegetables and cannabis. The Company has also agreed to provide financing to the new D5 Partners subsidiary in the amount of a minimum of \$1,000,000 and up to \$2,000,000 within one year of the closing of the Definitive Agreement. Initial equity of the Subsidiary has been allocated as 51% to the Company and 49% to Eric Dena (“ED Equity”). The Company has retained an irrevocable option to purchase the entire 49% ED Equity interest based on a negotiated valuation determined by an independent third party. As soon as practicable, the Company intends to change its name to D5, Inc. or another suitable name, and subsequently apply for a suitable trading symbol change.

In conjunction with the execution of the Definitive Agreement Eric Dena purchased 70,000,000 restricted shares of CYLC common stock from Daniel Serruya, and Vince Andreula purchased 28,500,000 shares of CYLC common stock from Serruya. The Definitive Agreement also specifies that the Company will exchange all or part of the 28,500,000 shares of CYLC common

stock owned by Andreula for Preferred Shares which will contain super voting rights that provide him voting control of the Company.

Following execution of the Definitive Agreement, Eric Dena was appointed as CEO and the director of the Company. Vince Andreula was also appointed to be Board of Directors of the Company. Daniel Serruya has resigned from all positions held with the Company.