ISOCIALY, INC.
CONSOLIDATED BALANCE SHEETS
(Unaudited)

	September 30, 2018	March 31, 2018
ASSETS		
CURRENT ASSETS		
Cash	$ -	$ 705
TOTAL CURRENT ASSETS	-	705
TOTAL ASSETS	**$ -**	**$ 705**
LIABILITIES AND STOCKHOLDERS' DEFICIT		
CURRENT LIABILITIES		
Derivative liability	$ 328,000	$ 300,000
Convertible note payable	300,000	300,000
Accounts payable and accrued liabilities	12,299	11,331
Accrued interest	55,250	40,250
Due to related party	22,341	-
TOTAL CURRENT LIABILITIES	717,890	651,581
STOCKHOLDERS' DEFICIT		
Preferred stock, $0.0001 par value, 20,000,000 shares authorized; 0 shares issued and outstanding	-	-
Common stock, $0.0001 par value, 480,000,000 shares authorized; 1,523,375 and 1,523,375 shares issued and outstanding, respectively	152	152
Additional paid-in capital	6,384	6,384
Accumulated deficit	(724,426)	(657,412)
TOTAL STOCKHOLDERS' DEFICIT	(717,890)	(650,876)
TOTAL LIABILITIES AND STOCKHOLDERS' DEFICIT	$ -	$ 705

See accompanying notes to the unaudited consolidated financial statements.

ISOCIALY, INC.
CONSOLIDATED STATEMENTS OF OPERATIONS
(Unaudited)

	Three months ended September 30, 2018	Three months ended September 30, 2017	Six months ended September 30, 2018	Six months ended September 30, 2017
Revenue	$ -	$ -	$ -	$ -
Selling, general and administrative expenses	10,545	-	24,014	4,054
Total expenses	10,545	-	24,014	4,054
Loss from operations	(10,545)	-	(24,014)	(4,054)
Other income (expense)				
Change in fair value of derivative liabilities	2,000	(150,000)	(28,000)	30,000
Interest expense	(7,500)	(692,637)	(15,000)	(1,378,425)
Total other income (expense)	(5,500)	(842,637)	(43,000)	(1,348,425)
Loss before income tax	(5,500)	(842,637)	(43,000)	(1,348,425)
Income Tax	-	-	-	-
NET LOSS	$ (16,045)	$ (842,637)	$ (67,014)	$ (1,352,479)
BASIC AND DILUTED LOSS PER SHARE	$ (0.01)	$ (0.58)	$ (0.04)	$ (0.94)
WEIGHTED-AVERAGE COMMON SHARES OUTSTANDING BASIC AND DILUTED	1,523,375	1,445,000	1,523,375	1,436,531

See accompanying notes to the unaudited consolidated financial statements.

ISOCIALY, INC.
COSOLIDATED STATEMENTS OF CASH FLOWS
(Unaudited)

	Six months ended September 30, 2018	2017
Cash Flows from Operating Activities		
Net loss	$ (67,014)	$ (1,352,479)
Adjustments to reconcile net loss to net cash used in operating activities		
Accrued interest	15,000	125,000
Amortization of discount on debenture payable	-	1,253,425
Change in fair value of derivative liability	28,000	(30,000)
Changes in operating Assets and Liabilities:		
Accounts payable	968	-
Net cash used in operating activities	(23,046)	(4,054)
Cash Flows from Financing Activities		
Contribution to capital	-	4,025
Due to related party	22,341	-
Net cash provided by financing activities	22,341	4,025
Net change in cash	(705)	(29)
Cash beginning of period	705	29
Cash end of period	$ -	$ -
Supplemental disclosure of cash flow information:		
Cash paid during the period for:		
Interest	$ -	$ -
Taxes	$ -	$ -

See accompanying notes to the unaudited consolidated financial statements.

iSOCIALY, INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
(**Unaudited**)

1- BUSINESS DESCRIPTION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Business description

iSocialy, Inc. (the "Company"), formally known as Jingwei International Limited (Jingwei"), is a Nevada corporation.

On August 14, 2017, the Company consummated a merger with iSocialy, Inc. which was incorporated in the State of Delaware ("iSocialy Delaware") on October 7, 2016 for the purpose of developing and marketing social media applications. Prior to the merger, Jingwei had no assets or liabilities. In connection with the merger, Jingwei engaged in a holding company reorganization. The merger was accounted for as a recapitalization in which the iSocialy Delaware was the accounting survivor. Jingwei was a legal acquirer. Jingwei changed its name to iSocialy, Inc. subsequent to the recapitalization.

The Company currently has no business and in the process of revaluating its future business priorities.

Development Stage Company

The Company is considered to be in the development stage as defined in ASC 915 *"Development Stage Entities."* The Company is devoting substantially all of its efforts to the development of its business plans. The Company has elected to adopt early application of Accounting Standards Update No. 2014-10, Development Stage Entities (Topic 915): Elimination of Certain Financial Reporting Requirements; and does not present or disclose inception-to-date information and other remaining disclosure requirements of Topic 915.

Basis of Presentation

The accounting and reporting policies of the Company conform to accounting principles generally accepted in the United States of America (GAAP).

Principles of consolidation

The consolidated financial statements include the accounts of iSocialy, Inc and its subsidiary. All significant intercompany balances and transactions have been eliminated. The iSocialy, Inc. and its subsidiary are collectively referred herein to as the "Company."

Use of Estimates

The preparation of financial statements in accounting principles generally accepted in the United States of America 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 revenues and expenses during the reporting period. Actual results could differ from those estimates. A change in managements' estimates or assumptions could have a material impact on the Company's financial condition and results of operations during the period in which such changes occurred.

Start-Up Costs

In accordance with ASC 720, *"Start-up Costs"*, the Company expenses all costs incurred in connection with the start-up and organization of the Company.

Cash

The Company considers all highly liquid debt investments purchased with a maturity of three months or less to be cash equivalents.

Advertising

Advertising expenses are recorded as general and administrative expenses when they are incurred. There was no advertising expense for the period presented.

Income tax

The Company is subject to income taxes in the U.S. Significant judgment is required in evaluating the Company's uncertain tax positions and determining its provision for income taxes. In accordance with FASS ASC Topic 740, "Income Taxes," the Company provides for the recognition of deferred tax assets if realization of such assets is more likely than not.

Non-Cash Equity Transactions

Shares of equity instruments issued for non-cash consideration are recorded at the fair value of the consideration received based on the market value of services to be rendered, or at the value of the stock given, considered in reference to contemporaneous cash sale of stock.

Fair Value Measurements

FASB ASC Topic 825, Financial Instruments, requires disclosures about fair value of financial instruments in the financial reports. For the Company, this statement applies to certain investments and long-term debt. Also, the FASB ASC Topic 820, Fair Value Measurements and Disclosures, clarifies the definition of fair value for financial reporting, establishes a framework for measuring fair value and requires additional disclosures about the use of fair value measurements.

Various inputs are considered when determining the value of the Company's investments and debt. The inputs or methodologies used for valuing securities are not necessarily an indication of the risk associated with investing in these securities. These inputs are summarized in the three broad levels listed below.

Level 1 - observable market inputs that are unadjusted quoted prices for identical assets or liabilities in active markets.

Level 2 - other significant observable inputs (including quoted prices for similar securities, interest rates, credit risk, etc.)

Level 3 - significant unobservable inputs (including the Company's own assumptions in determining the fair value of investments).

The estimated fair value of financial instruments has been determined by the Company using available market information and appropriate methodologies; however, considerable judgment is required in interpreting information necessary to develop these estimates. Accordingly, the Company's estimates of fair values are not necessarily indicative of the amounts that the Company could realize in a current market exchange.

The fair values of cash and cash equivalents and accounts payable approximate their carrying amounts because of the short maturities of these instruments.

The fair value of note payable approximates carrying values, net of discounts applied, based on market rates currently available to the Company and its short maturities.

The derivative liability which consists of embedded conversion feature in connection with the Company's convertible debt, classified as a level 3 liability, is the only financial liability measured at fair value on a recurring basis. (See Note 3).

A summary of the changes in fair value of derivative liabilities is as follows:

Balance – March 31, 2018	$	300,000
Change in fair value of derivative liabilities		28,000
Balance – September 30, 2018	$	328,000

Convertible Instruments and Derivative Liabilities

From time-to-time, the Company may issue convertible promissory notes and debentures with conversion features that the Company has determined represent an embedded derivative as they are convertible into a variable number of shares upon conversion. Accordingly, these notes and debentures are not considered to be conventional debt under EITF 00-19 and the embedded conversion feature must be bifurcated from the debt host and accounted for as a derivative liability. The Company believes that the aforementioned embedded derivatives meet the criteria of ASC 815 (formerly SFAS 133 and EITF 00-19), and should be accounted for separately as derivatives with a corresponding value recorded as a liability. Accordingly, the fair value of these derivative instruments are recorded as a liability on the balance sheet with the corresponding amount recorded as a discount to the notes in the period in which they are issued. Such discount is capitalized and amortized over the life of the notes. The change in the fair value of the liability for derivative contracts is credited to other income (expense) in the statements of operations at the end of each quarter. The face amount of the corresponding notes are stripped of their conversion feature due to the accounting for the conversion feature as a derivative, which is recorded using the residual proceeds to the conversion option attributed to the debt.

Basic and diluted earnings per share

Basic earnings per share are based on the weighted-average number of shares of common stock outstanding. Diluted Earnings per share is based on the weighted-average number of shares of common stock outstanding adjusted for the effects of common stock that may be issued as a result of the following types of potentially dilutive instruments:

- Warrants,
- Employee stock options, and
- Other equity awards, which include long-term incentive awards.

FASS ASC Topic 260, Earnings Per Share, requires the Company to include additional shares in the computation of earnings per share, assuming dilution.

Diluted earnings per share is based on the assumption that all dilutive options were converted or exercised. Dilution is computed by applying the treasury stock method. Under this method, options are assumed to be exercised at the time of issuance, and as if funds obtained thereby were used to purchase common stock at the average market price during the period.

Basic and diluted earnings per share are the same as there were no potentially dilutive instruments for the period presented.

2- GOING CONCERN

The Company's consolidated financial statements are prepared using accounting principles generally accepted in the United States of America applicable to a going concern, which contemplates the realization of assets and liquidation of liabilities in the normal course of business. The Company does not have significant cash or other current assets, nor does it have an established source of revenues sufficient to cover its operating costs and to allow it to continue as a going concern. These factors, among others, raise substantial doubt about the Company's ability to continue as a going concern. The consolidated financial statements do not include any adjustments that might result from the outcome of this uncertainty.

The ability of the Company to continue as a going concern is dependent upon its ability to successfully accomplish its business plan and eventually attain profitable operations.

During the next year, the Company's foreseeable cash requirements will relate to continual development of the operations of its business, maintaining its good standing and marketing expenses. The Company may experience a cash shortfall and be required to raise additional capital.

Historically, the Company has relied upon funds from its stockholders. Management may raise additional capital through future public or private offerings of the Company's stock or through loans from private investors, although there can be no assurance that it will be able to obtain such financing. The Company's failure to do so could have a material and adverse affect upon its operations and its stockholders.

3- CONVERTIBLE NOTE PAYABLE

On October 27, 2016, the Company issued a convertible promissory note in the face amount of $2,500,000. The note bears interest at 10% per annum, and $100,000 was due and payable on December 31, 2016 with the remainder due on October 27, 2017. The note is convertible into common stock at a 50% discount to the trading price of the common stock.

On December 5, 2017, the Company modified the debt agreement and transferred the assets previously acquired through the modification of the convertible note. The new convertible note payable has face value of $300,000. All other terms remain unchanged, except for removing the interim payment of $100,000. The new convertible promissory note is due on January 15, 2018. Subsequently, the due date was extended to January 20, 2019. The modification of convertible promissory note was accounted for as debt extinguishment. The gain from debt extinguishment of $4,573,242 was recorded in the statement of operation for the year ended March 31, 2018.

The Company has determined that the conversion feature embedded in the notes referred to above contains a potential variable conversion amount which constitutes a derivative and has been bifurcated from the note and recorded as a derivative liability, with a corresponding discount recorded to the associated debt. The excess of the derivative value over the face amount of the note is recorded immediately to interest expense at inception.

The conversion feature included in the note was revalued upon modification of debt that occurred on December 5, 2017. On December 5, 2017, the debt discount was $300,000 which is amortized over the term of the convertible note, which was fully amortized during the year ended March 31, 2018.

During the six months ended September 30, 2018 and 2017, the Company reported a change in the value of the derivative liabilities as a loss of $28,000 and income of $30,000, respectively.

During the six months ended September 30, 2018 and 2017, the Company recognized interest expenses of $15,000 and $125,000, respectively.

4- RELATED PARTY TRANSACITONS

During the six months ended September 30, 2018, total expenses paid directly by our officer on behalf of the Company aggregated $22,341. As of September 30, 2018, the amount owed to our officer was $22,341. The amount due to our officer is unsecured, non-interest bearing, and due on demand.

5- SUBSEQUENT EVENTS

The Company has evaluated events occurring after the date of these financial statements through the date that these financial statements were available to be issued. Subsequent events noted as follows,

- On October 18, 2018, the Company entered into a stock purchase agreement with the Company's CEO. The Company shall convey the 73,500,000 common shares for $20,000. The CEO may pay the processed in different times and either directly to the Company or by paying Company's accrued business expenses directly.

- On October 17, 2018, the Company entered into a purchase agreement with CBD Life Water, Inc.("CBD"). The Company shall acquire a total 100 shares of CBD' common stock and all of CBD's assets as of the date of this agreement. In exchange for the shares, the Company agrees to assume the entirety of the liability of the CBD’s outstanding convertible note.