BizRocket.com, Inc.
(A Development Stage Company)

Compiled Financial Statements
For the Three and Six Months Ended June 30, 2013 and 2012 and
for the Period January 1, 2006 (date of reporting as a development stage company)
to June 30, 2013

C O N T E N T S

KOUTOULAS & RELIS LLC
Certified Public Accountants & Consultants

Accountants' Compilation Report

To the Shareholders of
BizRocket.com, Inc.
Coral Springs, Florida

We have compiled the accompanying balance sheets of BizRocket.com, Inc., (a development stage company) as of June 30, 2013 and December 31, 2012 and the related statements of operations, changes in stockholders' equity and cash flows for the three and six months ended June 30, 2013 and 2012 and for the period January 1, 2006 (date of reporting as a development stage company) to June 30, 2013. We have not audited or reviewed the accompanying financial statements and, accordingly, we do not express an opinion or any other form of assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

Management is responsible for the preparation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Service issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide assurance that there are no material modifications that should be made to the financial statements.

We are not independent with respect to BizRocket.com, Inc.

Koutoulas & Relis, LLC

Koutoulas & Relis, LLC
Plantation, Florida

September 4, 2013

BIZROCKET.COM, INC.
(A Development Stage Company)

BALANCE SHEETS

ASSETS	June 30, 2013 (unaudited)	December 31, 2012 (unaudited)
CURRENT ASSETS:		
Cash	$ –	$ –
Total current assets	–	–
Total Assets	$ –	$ –
LIABILITIES AND STOCKHOLDERS' DEFICIT		
CURRENT LIABILITIES:		
Accounts payable and accrued liabilities	$ 130,618	$ 128,118
Due to related parties	256,584	198,142
Notes payable	197,750	192,750
Accrued interest	532,119	481,378
Total current liabilities	1,117,071	1,000,388
STOCKHOLDERS' DEFICIT:		
Common stock, $.001 par value; 800,000,000 authorized shares; 507,917,136 issued and outstanding at June 30, 2013 and December 31, 2012	507,917	507,917
Additional paid-in capital	6,785,881	6,785,881
Accumulated deficit	(3,418,924)	(3,418,924)
Deficit accumulated during the development stage	(4,991,945)	(4,875,262)
Total stockholders' deficit	(1,117,071)	(1,000,388)
Total liabilities and stockholders' deficit	$ –	$ –

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

BIZROCKET.COM, INC.
(A Development Stage Company)

STATEMENTS OF OPERATIONS

	For the Three Months Ended June 30, 2013	For the Three Months Ended June 30, 2012	For the Six Months Ended June 30, 2013	For the Six Months Ended June 30, 2012	Accumulated from January 1, 2006 (Date of Reporting as a Development Stage Company) to June 30, 2013
Revenues:	$ –	$ –	$ –	$ –	$ –
Operating expenses:					
Selling, general and administrative expenses	32,998	127,351	60,809	166,167	4,067,241
Total operating expenses	32,998	127,351	60,809	166,167	4,067,241
Loss from operations	(32,998)	(127,351)	(60,809)	(166,130)	(4,067,241)
Other income (expense):					
Legal settlement	–	–	–	–	90,061
Interest expense	(31,062)	(30,493)	(55,874)	(76,097)	(1,020,468)
Other income	–	5,000	–	5,037	5,703
Total other expense	(31,062)	(25,493)	(55,874)	(71,097)	(924,704)
Loss before provision for income taxes	(31,062)	(152,844)	(116,683)	(237,227)	(4,991,945)
Income tax provision	–	–	–	–	–
Net loss	$(31,062)	$(152,844)	$(116,683)	$(237,227)	$(4,991,945)
Loss per share (basic and diluted)	$ (0.00)	$ (0.00)	$ (0.00)	$ (0.00)	
Weighted average shares outstanding (basic and diluted)	507,917,136	311,947,222	507,917,136	158,051,381	

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

BIZROCKET.COM, INC.
(A Development Stage Company)
STATEMENTS OF CHANGES IN STOCKHOLDERS' DEFICIT

	Common Shares Outstanding	Common Stock	Additional Paid-in Capital	Accumulated Deficit	Deficit Accumulated During Development Stage	Total Stockholders' Deficit
Balance at January 1, 2006	38,193	$ 38	$ 2,195,980	$ (3,418,924)	$ –	$ (1,222,906)
Issuance of stock for services	21,195	21	1675	–	–	1,696
Issuance of common stock to cancel related party debt	750,000	750	59,250	–	–	60,000
Net loss	–	–	–	–	(141,036)	(141,036)
Balance at December 31, 2006	809,326	809	2,256,905	(3,418,924)	(141,036)	(1,302,246)
Issuance of stock for services	10,938	11	26,239	–	–	26,250
Net loss	–	–	–	–	(282,426)	(282,426)
Balance at December 31, 2007	820,326	820	2,283,144	(3,418,924)	(423,462)	(1,558,422)
Sale of common stock	62,500	63	199,937	–	–	200,000
Net loss	–	–	–	–	(271,271)	(271,271)
Balance at December 31, 2008	882,826	883	2,483,081	(3,418,924)	(694,733)	(1,629,693)
Sale of common stock	3,906	4	24,996	–	–	25,000
Issuance of stock for services	9,375	9	14,991	–	–	15,000
Net loss	–	–	–	–	(372,092)	(372,092)
Balance at December 31, 2009	896,107	896	2,523,068	(3,418,924)	(1,066,825)	(1,961,785)
Issuance of stock for services	100,896	101	185,807	–	–	185,908
Net loss	–	–	–	–	(500,387)	(500,387)
Balance at December 31, 2010	997,003	997	2,707,875	(3,418,924)	(1,567,212)	(2,276,264)
Issuance of stock for services	1,615,000	1,615	2,557,185			2,558,800
Issuance of stock to retire debt	327,500	328	32,672			33,000
Net loss	–	–	–	–	(2,891,682)	(2,891,682)
Balance at December 31, 2011	2,939,503	2,940	5,298,732	(3,418,924)	(4,458,894)	(2,576,146)
Reverse stock split adjustment	184	–	–	–	–	–
Issuance of stock to retire debt of related party	350,000,000	350,000	1,532,672	–	–	1,882,672
Issuance of stock to retire debt	110,000,000	110,000	(100,000)	–	–	10,000
Issuance of Stock for services	44,977,449	44,977	54,477	–	–	99,454
Net loss	–	–	–	–	(416,368)	(416,368)
Balance at December 31, 2012	507,917,136	$ 507,917	$9,343,066	$ (3,418,924)	$(4,875,262)	$ (1,000,388)
Net loss	–	–	–	–	(116,683)	(116,683)
Balance at June 30, 2013	507,917,136	$507,917	$9,343,066	$ (3,418,924)	(4,991,945)	(1,117,071)

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

BIZROCKET.COM, INC.
(A Development Stage Company)

STATEMENTS OF CASH FLOWS

	For the Six Months Ended June 30, 2013	For the Six Months Ended June 30, 2012	Accumulated from January 1, 2006 (Date of Reporting as a Development Stage Company) to June 30, 2012
Cash flows from operating activities:			
Net loss	$ (116,683)	$ (237,227)	$ (4,991,945)
Adjustments required to reconcile net loss to net cash used in operating activities:			
Stock based compensation	–	10,000	2,887,108
Forgiveness of debt			(5,000)
Increase in:			
Accounts payable and accrued expenses	53,241	116,449	590,737
Net cash used in operating activities	(63,442)	(110,778)	(1,517,100)
Cash flow from financing activities:			
Proceeds from related parties	58,442	110,778	1,361,117
Payments to related parties	–	–	(316,221)
Proceeds from note payable	5,000	–	247,204
Proceeds from the issuance of common stock	-	-	225,000
Net cash provided by financing activities	63,442	110,778	1,517,100
Increase in cash and cash equivalents	–	–	–
Cash at beginning of period	–	–	–
Cash at end of period	$ –	$ –	$ –
Supplemental Cash Flow Information:			
Conversion of related party debt to equity	$ –	$ 1,882,672	$ 1,975,672

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

NOTE 1 – ORGANIZATION

Bizrocket.com, Inc. (the "Company") was organized under the laws of the State of Nevada on September 25, 1995 as Fortress Nevada Inc. On August 25, 1997, the Company acquired Home Care America, Inc. ("HCA") in a reverse merger with HCA being the surviving entity. On May 27, 1999, HCA changed its name to BizRocket.com, Inc.

The Company is a development stage enterprise that is developing a website for social networking targeting pre-teenage children. The name of the site is "Kidzrocket.com"

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").

Development Stage Company

The Company is a development stage company as defined by ASC 915-10, "Development Stage Entities." All losses accumulated since the date of reporting as a development stage company have been considered as part of the Company's development stage activities.

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 revenues and expenses during the reporting period. Actual results could differ from those estimates.

Concentrations, Risks and Uncertainties

The Company operates in an industry that is subject to intense competition and change in consumer demand. The Company's operations are subject to significant risk and uncertainties including financial and operational risks including the potential risk of business failure

BIZROCKET.COM, INC.
(A Development Stage Company)
NOTES TO FINANCIAL STATEMENTS

Cash equivalents

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

Fair value of financial instruments

The Company follows paragraph 825-10-50-10 of the FASB Accounting Standards Codification for disclosures about fair value of its financial instruments and paragraph 820-10-35-37 of the FASB Accounting Standards Codification ("Paragraph 820-10-35-37") to measure the fair value of its financial instruments. Paragraph 820-10-35-37 establishes a framework for measuring fair value in accounting principles generally accepted in the United States of America (U.S. GAAP), and expands disclosures about fair value measurements. To increase consistency and comparability in fair value measurements and related disclosures, Paragraph 820-10-35-37 establishes a fair value hierarchy which prioritizes the inputs to valuation techniques used to measure fair value into three (3) broad levels. The fair value hierarchy gives the highest priority to quoted prices (unadjusted) in active markets for identical assets or liabilities and the lowest priority to unobservable inputs. The three (3) levels of fair value hierarchy defined by Paragraph 820-10-35-37 are described below:

Level	Quoted market prices available in active markets for identical assets or liabilities as of
Level 2	Pricing inputs other than quoted prices in active markets included in Level 1, which are either directly or indirectly observable as of the reporting date.
Level	Pricing inputs that are generally observable inputs and not corroborated by market data.

The carrying amount of the Company's financial assets and liabilities, such as cash, prepaid expenses and accrued expenses, approximates their fair value because of the short maturity of the instruments.

The Company does not have any assets or liabilities measured at fair value on a recurring or a non-recurring basis, consequently, the Company did not have any fair value adjustments for assets and liabilities measured at fair value at December 31, 2012; no gains or losses are reported in the statement of operations that are attributable to the change in unrealized gains or losses relating to those assets and liabilities still held at the reporting date for the period from January 1, 2011 through December 31, 2012.

Commitments and contingencies

The Company follows subtopic 450-20 of the FASB Accounting Standards Codification to report accounting for contingencies. Liabilities for loss contingencies arising from claims, assessments, litigation, fines and penalties and other sources are recorded when it is probable that a liability has been incurred and the amount of the assessment can be reasonably estimated.

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 Company mainly sells to retailers. There are no price incentives and the product can only be returned if defective. As the Company does not believe defective merchandise is likely an allowance has not been recognized. Revenue is recognized on a gross basis with corresponding costs of goods as a reduction to revenue in cost of sales.

Stock-based compensation for obtaining employee services

The Company accounts for equity instruments issued to parties for acquiring goods or services under guidance of section 505-50-30 of the FASB Accounting Standards Codification. Pursuant to paragraph 718-10-30-6 of the FASB Accounting Standards Codification, all transactions in which goods or services are the consideration received for the issuance of equity instruments are accounted for based on the fair value of the consideration received or the fair value of the equity instrument issued, whichever is more reliably measurable. The measurement date used to determine the fair value of the equity instrument issued is the earlier of the date on which the performance is complete or the date on which it is probable that performance will occur.

The fair value of each option award is estimated on the date of grant using a Black-Scholes option-pricing valuation model. The ranges of assumptions for inputs are as follows:

- The Company uses historical data to estimate employee termination behavior. The expected life of options granted is derived from paragraph 718-10-S99-1 of the FASB Accounting Standards Codification and represents the period of time the options are

- The expected volatility is based on a combination of the historical volatility of the comparable companies' stock over the contractual life of the options.

- The risk-free interest rate is based on the U.S. Treasury yield curve in effect at the time of grant for periods within the contractual life of the option.

- The expected dividend yield is based on the Company's current dividend yield as the best estimate of projected dividend yield for periods within the contractual life of the option.

The Company's policy is to recognize compensation cost for awards with only service conditions and a graded vesting schedule on a straight-line basis over the requisite service period for the entire award.

Income taxes

The Company accounts for income taxes under Section 740-10-30 of the FASB Accounting Standards Codification, which requires 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 tax assets and liabilities are based on the differences between the financial statement and tax bases of assets and liabilities using enacted tax rates in effect for the fiscal year in which the differences are expected to reverse. Deferred tax assets are reduced by a valuation allowance to the extent management concludes it is more likely than not that the assets will not be realized. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the fiscal years in which those temporary differences are expected to be recovered or settled. The effect on deferred tax assets and liabilities of a change in tax rates is recognized in the Statements of Income and Comprehensive Income in the period that includes the enactment date.

The Company adopted section 740-10-25 of the FASB Accounting Standards Codification ("Section 740-10-25") with regards to uncertainty income taxes. Section 740-10-25 addresses the determination of whether tax benefits claimed or expected to be claimed on a tax return should be recorded in the financial statements. Under Section 740-10-25, the Company may recognize the tax benefit from an uncertain tax position only if it is more likely than not that the tax position will be sustained on examination by the taxing authorities, based on the technical merits of the position. The tax benefits recognized in the financial statements from such a position should be measured based on the largest benefit that has a greater than fifty percent (50%) likelihood of being realized upon ultimate settlement. Section 740-10-25 also provides guidance on de-recognition, classification, interest and penalties on income taxes, accounting in interim periods and requires increased disclosures. The Company had no material adjustments to its liabilities for unrecognized income tax benefits according to the provisions of Section 740-10-25.

Net income (loss)per common share

Net income (loss) per common share is computed pursuant to section 260-10-45 of the FASB Accounting Standards Codification. Basic net income (loss) per common share is computed by dividing net income (loss) by the weighted average number of shares of common stock outstanding during the period.

Cash flows reporting

The Company adopted paragraph 230-10-45-24 of the FASB Accounting Standards Codification for cash flows reporting, classifies cash receipts and payments according to whether they stem from operating, investing, or financing activities and provides definitions of each category, and uses the indirect or reconciliation method ("Indirect method") as defined by paragraph 230-10-45-25 of the FASB Accounting Standards

Codification to report net cash flow from operating activities by adjusting net income to reconcile it to net cash flow from operating activities by removing the effects of (a) all deferrals of past operating cash receipts and payments and all accruals of expected future operating cash receipts and payments and (b) all items that are included in net income that do not affect operating cash receipts and payments. The Company reports the reporting currency equivalent of foreign currency cash flows, using the current exchange rate at the time of the cash flows and the effect of exchange rate changes on cash held in foreign currencies is reported as a separate item in the reconciliation of beginning and ending balances of cash and cash equivalents and separately provides information about investing and financing activities not resulting in cash receipts or payments in the period pursuant to paragraph 830-230-45-1 of the FASB Accounting Standards Codification.

Subsequent events

The Company follows the guidance in Section 855-10-50 of the FASB Accounting Standards Codification for the disclosure of subsequent events. The Company will evaluate subsequent events through the date when the financial statements were issued. Pursuant to ASU 2010-09 of the FASB Accounting Standards Codification, the Company as an eventual SEC filer considers its financial statements issued when they are widely distributed to users, such as through filing them on EDGAR.

Recently issued accounting pronouncements

On December 26, 2011, the FASB issued ASU 2010-06, Fair Value Measurements and Disclosures (Topic 820) – *Improving Disclosures about Fair Value Measurements*. This ASU affects all entities that are required to make disclosures about recurring and nonrecurring fair value measurements under FASB ASC Topic 820, originally issued as FASB Statement No. 157, Fair Value Measurements. The ASU requires certain new disclosures and clarifies two existing disclosure requirements. The new disclosures and clarifications of existing disclosures are effective for interim and annual reporting periods beginning after December 15, 2009, except for the disclosures about purchases, sales, issuances, and settlements in the roll forward of activity in Level 3 fair value measurements. Those disclosures are effective for fiscal years beginning after December 15, 2010, and for interim periods within those fiscal years.

On December 26, 2011, the FASB issued ASU 2011-04, Fair Value Measurement (Topic 820) – *Amendments to Achieve Common Fair Value Measurement and Disclosure Requirements in U.S. GAAP and IFRSs*. This ASU supersedes most of the guidance in Topic 820, although many of the changes are clarifications of existing guidance or wording changes to align with IFRS 13. In addition, certain amendments in ASU 2011-04 change a particular principle or requirement for measuring fair value or disclosing information about fair value measurements. The amendments in ASU 2011-04 are effective for public entities for interim and annual periods beginning after December 15, 2011.

In January 2010, the FASB issued the FASB Accounting Standards Update No. 2010-06 *"Fair Value Measurements and Disclosures (Topic 820) Improving Disclosures about Fair Value Measurements"*, which provides amendments to Subtopic 820-10 that requires new disclosures as follows:

1. Transfers in and out of Levels 1 and 2. A reporting entity should disclose separately the amounts of significant transfers in and out of Level 1 and Level 2 fair value measurements and describe the reasons for the transfers.
2. Activity in Level 3 fair value measurements. In the reconciliation for fair value measurements using significant unobservable inputs (Level 3), a reporting entity should present separately information about purchases, sales, issuances, and settlements (that is, on a gross basis rather than as one net number).

This Update provides amendments to Subtopic 820-10 that clarify existing disclosures as follows:

1. Level of disaggregation. A reporting entity should provide fair value measurement disclosures for each class of assets and liabilities. A class is often a subset of assets or liabilities within a line item in the statement of financial position. A reporting entity needs to use judgment in determining the appropriate classes of assets and liabilities.
2. Disclosures about inputs and valuation techniques. A reporting entity should provide disclosures about the valuation techniques and inputs used to measure fair value for both recurring and nonrecurring fair value measurements. Those disclosures are required for fair value measurements that fall in either Level 2 or Level 3.

This Update also includes conforming amendments to the guidance on employers' disclosures about postretirement benefit plan assets (Subtopic 715-20). The conforming amendments to Subtopic 715-20 change the terminology from *major categories* of assets to *classes* of assets and provide a cross reference to the guidance in Subtopic 820-10 on how to determine appropriate classes to present fair value disclosures. The new disclosures and clarifications of existing disclosures are effective for interim and annual reporting periods beginning after December 15, 2009, except for the disclosures about purchases, sales, issuances, and settlements in the roll forward of activity in Level 3 fair value measurements. Those disclosures are effective for fiscal years beginning after December 15, 2010, and for interim periods within those fiscal years.

Management does not believe that any other recently issued, but not yet effective accounting pronouncements, if adopted, would have a material effect on the accompanying consolidated financial statements.

NOTE 3 –GOING CONCERN

As reflected in the accompanying financial statements, the Company had a deficit accumulated during the development stage of $4,991,945 at June 30, 2013 and had a net loss of $116,638 and $416,368 for the six months ended June 30, 2013 and for the year ended December 31, 2012, respectively.

Management intends to raise additional funds now that it has merged thru a private placement or thru the public process. Management believes that the actions presently being taken to further implement its business plan will enable the Company to continue as a going concern. While the Company believes in the viability to raise additional funds, there can be no assurances to that effect. The ability of the Company to continue as a going concern is dependent upon the Company's ability to further implement its business plan and generate funds

The financial statements do not include any adjustments that might be necessary if the Company is unable to continue as a going concern.

NOTE 4 – RELATED PARTY TRANSACTIONS

Conversion of debt from Majority Shareholder and President

The Company has substantially funded operations through loans provided by its majority stockholder and president. Proceeds from loans were used to fund business operating costs such as salaries, legal fees, rents, transportation expenses, and other business related expenses. The Company accrues an annual salary of $104,200 to its President. The related party debt owed to the President accrues interest at 10%. On April 30, 2012, as disclosed in Note 6, the Company issued 350,000,000 shares of common stock to cancel related party debt to its majority stockholder in the amount of $1,882,672. For the six months ended June 30, 2013, the Company accrued interest on the majority stockholder debt in the amount of $5,133.

Related party debt

The Company has borrowed funds from a shareholder and relative of the Company's President. As of June 30, 2013 and December 31, 2012, the amount due to this related party amounted to $122,330. These loans are payable upon demand and have no stated interest rate.

NOTE 5 – NOTES PAYABLE

A summary of other liabilities is as follows:

	June 30, 2013	**December 31, 2012**
Legal settlement due to Compassionate Health Care Health Services, Inc. - Due on demand and currently in default.	$ 70,000	$ 70,000
Loan payable to Inmed Diagnostics, Inc. - Due on demand, no stated interest rate.	10,000	10,000
Loan payable shareholders	117,750	112,750
Total	$ 197,750	$ 192,750

NOTE 6 – STOCKHOLDERS' DEFICIT

Reverse Stock Split

On January 31, 2012 the Company declared a reverse stock split of its common stock. The formula provided that for every 80 issued and outstanding shares of common stock of the Company are automatically reverse split into 1 share of common stock. The reverse stock split was effective February 20, 2012 for holders of record as of that date. Any resulting share ownership interest of fractional shares was rounded up to the first integer in such a manner that all rounding was done to the next single share. The reverse stock split was effective March 22, 2012 for holders of record as of that date. As a result of the stock split there were 2,939,687 shares issued and outstanding. The financial statements have been adjusted to record the reverse stock split for all periods presented.

Common Stock

During January 2011, the Company issued 10,700,000 shares in exchange for $10,700 of related party debt.

On April 30, 2012, the Company issued 350,000,000 shares of common stock to the Company's Chief Executive Officer and President in exchange for all the amounts due to him through March 31, 2012 or approximately $1,882,672. In addition, the Company issued 110,000,000 to satisfy loans in the amount of $10,000.

On August 27, 2012, the Company increased the authorized common shares that the Company may issue from 500,000,000 to 800,000,000.

On September 30, 2012, the Company has issued 44,977,449 shares of common stock to consultants for services. The Company valued the shares at the market price of $0.002 per share. As a result, the Company recorded a stock compensation expense of $99,454.

NOTE 7 – COMMITMENTS AND CONTINGENCIES

From time to time, the Company may become involved in various lawsuits and legal proceedings, which arise in the ordinary course of business. However, litigation is subject to inherent uncertainties, and an adverse result in these or other matters may arise from time to time that may harm its business. The Company is currently not aware of any suchlegal proceedings or claims, other than those accrued for and disclosed in Note 5, that they believe will have, individually or in the aggregate, a material adverse effect on its business, financial condition or operating results.

NOTE 8 – SUBSEQUENT EVENTS

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