FRESH HARVEST PRODUCTS, INC.
Balance Sheet

For the Annual Fiscal Period Ending April 30, 2015
And Comparison To
For the Annual Fiscal Period Ending April 30, 2014

	April 30, 2015	April 30, 2014
ASSETS		
Current Assets		
Cash	$4,478	$0.00
Accounts Receivable, net	$33,582	$0.00
Investment	29,250	0.00
Total Current Assets	$67,310	$0.00
TOTAL ASSETS	$67,310	$0.00
LIABILITIES AND EQUITY		
Current Liabilities		
Accounts Payable	1,714,033	1,444,805
Notes Payable, related parties, current	12,693	32,312
Notes Payable, current	1,414,999	975,336
Total Liabilities	$3,141,725	$2,463,453
Equity		
Retained Earnings	-9,506,094	-8,804,481
Common Stock	164,121	163,561
Convertible Preferred Stock	153,960	150,000
Paid in Capital	6,338,158	6,240,078
Net Income	-224,561	-212,612
Total Equity	-$3,074,416	-$2,463,4533
TOTAL LIABILITIES AND EQUITY	$67,310	$0.00

The Footnotes are an integral part of these financial statements

FRESH HARVEST PRODUCTS, INC.

Profit and Loss

For the Quarter Ending April 30, 2014

And Comparison To

For the Quarter Ending April 30, 2015

	6 months Ended April 30, 2015	6 months Ended April 30, 2014	3 months Ended April 30, 2015	3 months Ended April 30, 2014
Income	49,882	-	20,282	-
Cost of Income	-	-	-	-
Gross Profit	49,882	-	20,282	-
Expenses				
General and administrative	79,084	86,718	40,559	43,281
Legal and professional fees	54,480	-	33,100	-
Salaries and wages	72,000	72,000	36,000	36,000
Total Sales and marketing	43,485	50,000	2,692	
Total Expenses	249,049	208,718	112,351	79,281
Net Operating Income	(199,167)	(208,718)	(92,069)	(79,281)
Other Expenses				
Other Income and Expenses	498	-	498	-
Interest Expense	24,896	39,853	-	19,769
Total Other Income and Expenses	25,394	39,853	498	19,769
Total Other Expenses	25,394	39,853	498	19,769
Net Other Income	(25,394)	39,853	(498)	19,769
Net Income	(224,561)	(168,865)	(92,567)	(59,512)

Statement of Cash Flows

For the Quarter Ending April 30, 2014

And Comparison To

For the Quarter Ending April 30, 2015

	6 months Ended April 30, 2015	6 months Ended April 30, 2014	3 months Ended April 30, 2015	3 months Ended April 30, 2014
OPERATING ACTIVITIES				
Net Income	(224,561)	(212,612)	(92,567)	(81,799)
Adjustments to reconcile Net Income to Net Cash provided by operations:				
FH Investment -The Story Plant	(29,250)	-	(16,750)	-
Accounts Payable				
Changes in Liabilities	148,191	114,468	74,110	72,781
Changes in Accounts Receivables	(28,782)	-	(10,382)	-
Notes Payable				
Changes in Notes Payable	35,672	98,144	21,200	-
Net cash provided by operating activities	**(98,730)**	**-**	**(24,389)**	**(9,018)**
FINANCING ACTIVITIES				
Retained Earnings	-	-	-	-
Common Stock	560	-	560	
Convertible Preferred Stock	3,960	-	-	-
Paid in Capital	98,080	-	23,940	-
Net cash provided by financing activities	**102,600**	**-**	**24,500**	-
Net cash increase for period	3,870	-	**111**	-
Cash at beginning of period	608	-	4,367	-
Cash at end of period	**4,478**	**-**	**4,478**	-

Fresh Harvest Products, Inc.

Earnings Per Share Calculation

For The Quarter Ending April 30, 2015

Earnings		$(92,567.00)
Beginning Shares o/s	1,955,610,445	
Ending Shares o/s	2,785,610,445	
Average o/s Shares	2,511,453,142	

NET INCOME PER SHARE:

Basic and Diluted Per Share Earnings	$(0.000037)

Weighted Average Number of Shares Outstanding

During the Quarter Ending April 30, 2015

Common Stock $.000001 par Value, 20,000,000,000

Shares Authorized, 2,785,610,445 Outstanding

as of April 30, 2015.

The accompanying notes are an integral part to these financial statements.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The accompanying consolidated financial statements have been prepared in accordance with generally accepted accounting principles and reflect all adjustments, consisting of normal recurring adjustments, which management believes are necessary to fairly present the financial position, results of operations and cash flows of the Company as of and for the fiscal quarter ending April 30, 2015.

Reclassifications

Reclassifications made during the quarter, if any, did not have any effect on the reported net income (loss) for the annual fiscal quarter ending April 30, 2015.

Use of Estimates

The preparation of financial statements in conformity with 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 the disclosure of contingent assets and liabilities at the date of the financial statements and the reported revenues and expenses during the reporting periods. Because of the use of estimates inherent in the financial reporting process, actual results may differ significantly from those estimates.

Cash and Cash Equivalents

The Company maintains cash balances in a non-interest bearing account that currently does not exceed federally insured limits. For the purpose of the statements of cash flows, all highly liquid investments with a maturity of three months or less are considered to be cash equivalents. There were no cash equivalents as of April 30, 2015.

As of April 30, 2015, the Company had a cash balance of $4,778.

Net Income (Loss) Per Share Calculation

Basic net loss per common share ("EPS") is computed by dividing income available to common stockholders by the weighted-average number of common shares outstanding for the period. Diluted earnings per share is computed by dividing net income by the weighted average shares outstanding, assuming all dilutive potential common shares were issued.

The weighted-average number of common shares outstanding for computing basic EPS for the annual fiscal quarter ending April 30, 2015 was 2,511,452,142.

Revenue Recognition and Sales Incentives

Sales are recognized when the earnings process is complete, which occurs when services are performed and clients/customers are invoiced, products are shipped in accordance with terms of agreements, title and risk of loss transfer to customers, collection is probable and pricing is fixed or determinable. Sales are reported net of sales incentives, which include trade discounts and promotions and certain coupon costs. Shipping and handling costs billed to customers are included in reported sales. Allowances for cash discounts are recorded in the period in which the related sale is recognized.

Concentrations of Credit Risk

Financial instruments which potentially subject the Company to concentrations of credit risk consist of accounts receivable.

For the annual fiscal quarter ending April 30, 2015, the Company had transitioned to a software development and video production company.

Accounts Receivable

The Company performs ongoing credit evaluations on existing and new customers daily. When it is determined that an amount included in accounts receivable is uncollectible it is written off as uncollectible.

As of April 30, 2015, the allowance for doubtful accounts was $0 and has accounts receivable of $33,582

Inventory

Inventory is valued at the lower of actual cost or market, utilizing the first-in, first-out method. The Company provides write-downs for finished goods expected to become non-saleable due to age and specifically identifies and provides for slow moving products and packaging.

As of April 30, 2015, the Company had no inventory.

Property and Equipment

Property and equipment is carried at cost and depreciated or amortized on a straight-line basis over their estimated useful life. The Company believes the asset lives assigned to its property and equipment is within the ranges/guidelines generally used in food manufacturing and distribution businesses. Depreciation is provided for on a straight-line basis over the useful life of the assets of five quarters. Ordinary repairs and maintenance are expensed as incurred.

For the annual fiscal quarter ending April 30, 2015, the depreciation expense was $0 as all company assets were completely depreciated.

Dividends

The Company has not yet adopted any policy regarding payment of dividends. No dividends have been paid during the annual fiscal quarter ending April 30, 2015.

Income Taxes

The provision for income taxes is the total of the current taxes payable and the net of the change in the deferred income taxes. Provision is made for the deferred income taxes where differences exist between the period in which transactions affect current taxable income and the period in which they enter into the determination of net income in the financial statements.

Fair Value of Financial Instruments

The Company's financial instruments, including cash, accounts receivable, and accounts payable are reflected in the accompanying consolidated financial statements at carrying value, which approximates fair value because of the short-term maturity of these instruments.

Impairment of Long-Lived Assets

Long-lived assets such as property and equipment are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. Recoverability of assets to be held and used is measured by a comparison of the carrying amount of an asset to the estimated undiscounted future cash flows expected to be generated by the asset. If the carrying amount of an asset exceeds its estimated future cash flows, an impairment charge is recognized by the amount by which the carrying amount of the asset exceeds the fair value of the asset.

Assets to be disposed of would be separately presented in the balance sheet and reported at the lower of the carrying amount or the fair value less costs to sell, and are no longer depreciated. The assets and liabilities of a disposal group classified as held for sale would be presented separately in the appropriate asset and liability sections of the balance sheet.

Share-based compensation

The Company accounts for common stock issued to employees, directors, and consultants in accordance with the provisions of Stock Compensation. The compensation cost relating to share-based payment transactions will be recognized in the consolidated financial statements. The cost associated with common stock issued to employees, directors and consultants will recognized, at fair value, on the date issued. Awards granted to non-employee consultants will be subsequently re-measured to current fair value until performance is completed or a performance commitment exists.

For the annual fiscal year and quarter ending April 30, 2015, the Company recognized $0 in stock issued for services.

Accounting for Uncertain Tax Positions

The Parent Company and or its subsidiaries file income tax returns in the U.S. federal jurisdiction and various state, and local jurisdictions. With respect to state and local jurisdictions, with limited exception, the Parent Company and or its subsidiaries are no longer subject to income tax audits prior October 31, 2005. In the normal course of business, the Company is subject to examination by various taxing authorities. Although the outcome of tax audits is always uncertain, the Company believes that adequate amounts of tax, interest and penalties have been provided for any adjustments that may result from these open tax quarters. Management has evaluated tax positions in accordance with FASB ASC 740, *Income Taxes*, and has not identified any other tax positions that require disclosure.

Subsequent Events

In accordance with ASC 855, *Subsequent Events*, the Company evaluated subsequent events through June 22, 2015, the date of this filing; the date the consolidated financial statements were available for issue. As of the date of filing of these financial statements, the following subsequent events that were required to be recorded or disclosed in the accompanying financial statements for the annual fiscal quarter ending April 30, 2015.

NOTE 3. ACCOUNTS PAYABLE

As of April 30, 2015, the accounts payable was as follows:

		April 30, 2015
Account payable - trade	$	1,714,033

NOTE 4. NOTES PAYABLE - RELATED PARTIES

As of April 30, 2015, the notes payable – related parties were as follows:

		April 30, 2015
The sum of convertible notes for expenses paid on behalf of the Parent Company with original principal balances ranging between $500 and $2,000, with various maturity dates between October 26, 2012 and April 30, 2015 is $13,246.12. Some of these notes are currently in default. The notes have an interest rate of 10%. The notes are convertible into common shares at any time at the option of the lender at a 25% discount to the market price.	$	12,693

NOTE 5. NOTES PAYABLE

As of April 30, 2015, the notes payable balance included accrued interest for the quarter. The note holders may be found in the annual statement for the period ending October 31, 2013.

On February 27, 2015, the Company issued a total of 560,000,000 common shares for conversions of debt totaling $28,000.

NOTE 6. STOCKHOLDERS' EQUITY

On February 19, 2015 the Company moved its state of domicile from New Jersey to Delaware. The Company has authorized common shares to 20,000,000,000 having a par value of $0.000001. The Company has authorized 250,000,000 shares of Series A Preferred stock having a par value of $0.000001, and 250,000,000 shares of Series B Preferred Stock having a par value of $0.000001.

Common Stock

As of April 30, 2015, the Parent Company had authorized 20,000,000,000 and issued 2,511,453,142 shares of Common Stock at par value of $0.000001 per share.

Series A Preferred Stock

Certificate of Designations

On February 18, 2015, the Parent Company filed a Certificate of Designations of Series A Convertible Preferred Stock (the "Certificate of Designations") with the Secretary of State of the State of Delaware. The Certificate of Designations, subject to the requirements of Delaware law, states the designation, number of shares, powers, preferences, rights, qualifications, limitations and restrictions of the Parent Company's Series A Convertible Preferred Stock, par value $0.000001 per share (the "Series A Preferred Stock"). In summary, the Certificate of Designations provides:

Number

250,000,000 shares of the Parent Company's Preferred Stock are designated as shares of Series A Convertible Preferred Stock. As of April 30, 2015 47,400,000 shares of the Parent Company's Series A Convertible Preferred Stock are issued and outstanding.

Dividends

Any dividends (other than dividends on common stock payable solely in common stock or dividends on the Series A Preferred Stock payable solely in Series A Preferred Stock) declared or paid in any fiscal quarter will be declared or paid among the holders of the Series A Preferred Stock and common stock then outstanding in proportion to the greatest whole number of shares of common stock which would be held by each such holder if all shares of Series A Preferred Stock were converted into shares of common stock pursuant to the terms of the Certificate of Designations. The Parent Company's Board of Directors is under no obligation to declare dividends on the Series A Preferred Stock.

Conversion

Each share of Series A Preferred Stock is generally convertible (subject to an increase in the number of shares of the Parent Company's authorized common stock (the "Conversion Amendment") into 100 shares of the Parent Company's common stock (the "Conversion Rate").

Liquidation

In the event of any liquidation, dissolution or winding up of the Parent Company, the assets of the Parent Company legally available for distribution by the Parent Company would be distributed with equal priority and pro rata among the holders of the Series A Preferred Stock and common stock in proportion to the number of shares of common stock held by them, with the shares of Series A Preferred Stock being treated for this purpose as if they had been converted to shares of common stock at the then applicable Conversion Rate.

Voting

On any matter presented to the stockholders of the Parent Company for their action or consideration at any meeting of stockholders of the Parent Company (or by written consent of stockholders in lieu of meeting), each holder of outstanding shares of Series A Preferred Stock would be entitled to cast the number of votes equal to the number of whole shares of common stock into which the shares of Series A Preferred Stock held by such holder are convertible as of the record date for determining stockholders entitled to vote on such matter. For purposes of the foregoing sentence, the Conversion Amendment shall be deemed to be in full force and all shares of Series A Preferred Stock would be considered to be fully convertible into shares of Common Stock without restriction. Except as provided by law or by the other provisions of the Parent Company's Certificate of Incorporation, holders of Series A Preferred Stock vote together with the holders of common stock as a single class.

Other Issuances

In addition to the issuances described above, during the year ended October 31, 2012, the Parent Company entered into agreements with certain creditors and consultants of the Parent Company and converted an aggregate of $290,500 owed by the Company to such persons into an aggregate of 72,804,770 shares of the Company's common stock. No other issuances were made during the quarter ending April 30, 2015.

NOTE 7. <u>PROVISION FOR CORPORATE INCOME TAXES</u>

The Company provides for income taxes by the use of an asset and liability approach in accounting for income taxes. Deferred tax assets and liabilities are recorded based on the differences between the financial statement and tax bases of assets and liabilities and the tax rates in effect when these differences are expected to reverse. This also requires the reduction of deferred tax assets by a valuation allowance if, based on the weight of available evidence, it is more likely than not that some or all of the deferred tax assets will not be realized.

The Company has approximately $2,400,000 in gross deferred tax assets at April 30, 2015, resulting from net operating loss carry forwards. A valuation allowance has been recorded to fully offset these deferred tax assets because the future realization of the related income tax benefits is uncertain. Accordingly, the net provision for income taxes is zero as of April 30, 2015.

As of April 30, 2015, the Company has federal net operating loss carry forwards in excess of $5,400,000 available to offset future taxable income through 2031.

As of April 30, 2015, the difference between the tax provision at the statutory federal income tax rate and the tax provision attributable to loss before income taxes is as follows (in percentages):

Statutory federal income tax rate	-34%
State taxes – net of federal benefits	-5%
Valuation allowance	39%
Income tax rate – net	0%

NOTE 8. <u>UNPAID PAYROLL TAXES</u>

As of April 30, 2015, based on the situation known on October 31, 2012, the Company owed the Internal Revenue Service and New York State payroll related taxes in the amounts of $118,101 and $30,145, respectively, plus applicable interest and penalties. The total amount due to both taxing authorities including penalties and interest as of October 31, 2012 was approximately $244,000 subject to further penalties and interest plus accruals on unpaid wages for a total of $300,000. The Internal Revenue Service has placed a federal tax lien on all of the assets of the Company and has designated the balance owed as uncollectible at this time. The Company is currently negotiating a payment plan with the State of New York.

As of October 31, 2012, the New A.C. LaRocco had not filed to do business in the State of Washington and had unpaid payroll taxes payable to the Internal Revenue Service and the State of Washington in an approximate amount of $35,000 including estimated penalties and interest for non-filing and non-payment.

No accruals for interest on taxes due, nor allowance for known penalties in excess of those reported as of October 31, 2012 are known and/or have been reflected.

NOTE 9. <u>OPERATING LEASES</u>

<u>Rent</u>

As of April 30, 2015, the Parent Company maintains its office New York, New York. There is no written office lease, however, the rent is approximately $1,050 per month for our current office location located in New York. The Company maintains a limited amount of office equipment and does not lease any vehicles. For the quarter ended April 30, 2015 and for the six months ended April 30, 2015, the rent expense was $3,150 and $6,300, respectively.

NOTE 10. THE EFFECT OF RECENTLY ISSUED ACCOUNTING STANDARDS

Recently Issued Accounting Pronouncements

As of and for the annual fiscal quarter ended April 30, 2015, the Company does not expect any of the recently issued accounting pronouncements to have a material impact on its financial condition or results of operations.

NOTE 11. LIQUIDITY, CAPITAL RESOURCES AND GOING CONCERN

The accompanying financial statements have been prepared on a going-concern basis, which contemplates the continuation of operations, realization of assets and liquidation of liabilities in the ordinary course of business.

For the fiscal quarter ended April 30, 2015, the Company reported a net loss of $92,567. For the six months ended April 30,

As of April 30, 2015, the Company maintained total assets of $67,310, total liabilities including long-term debt of $3,141,725 along with an accumulated deficit of $9,506,097, which represents retained earnings of $-9,506,097 and the net loss of $92,567 for the quarter.

Management believes that additional capital will be required to fund operations through the quarter ended April 30, 2015 and beyond, as it attempts to generate increasing revenue, and develop new products. Management intends to attempt to raise capital through additional equity offerings and debt obligations. The Company's ability to raise additional common equity capital is dependent on the approval of the Company's shareholders of an increase in the authorized common stock of the Company. There can be no assurance that the Company will be successful in obtaining financing at the level needed or on terms acceptable to the Company. These conditions raise substantial doubt about the Company's ability to continue as a going concern. The accompanying annual financial statements do not include any adjustments that might result from the outcome of this uncertainty.

The Company's operations are subject to certain additional risks and uncertainties including, among others, dependence on outside suppliers and manufacturers, competition, dependence on its exclusive license and relationship with the licensor, uncertainties regarding patents and proprietary rights, dependence on key personnel, and other business risks. In addition, there is no assurance, assuming the Company is successful in raising additional capital that the Company will be successful in achieving profitability or positive cash flow.