GLOBAL WHOLEHEALTH PARTNERS CORPORATION

Financial Statements

For the Years Ended
June 30, 2019 and 2018
(Unaudited)

GLOBAL WHOLEHEALTH PARTNERS CORPORATION
FINANCIAL STATEMENTS
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GLOBAL WHOLEHEALTH PARTNERS CORPORATION
(FORMERLY TEXAS JACKOIL & GAS CORPORATION)
CONSOLIDATED BALANCE SHEETS (Unaudited)

	For the Years Ended June 30,	
	2019	**2018**
ASSETS		
Current assets:		
Cash	$ 19,918	$ -
Total current assets	19,918	-
Total assets	$ 19,918	$ -
LIABILITIES AND STOCKHOLDERS' DEFICIT		
Current liabilities:		
Accounts payable and accrued liabilities	$ 100	$ 1,415
Total current liabilities	100	1,415
Total liabilities	100	1,415
Commitments and contingencies		
Stockholders' deficit:		
Preferred stock; $0.001 par value, 10,000,000 shares authorized, no shares issued or outstanding at June 30, 2019 and 2018.	-	-
Common stock; $0.001 par value, 400,000,000 shares authorized, 56,116,358 and 52,344 shares issued and outstanding at June 30, 2019 and 2018, respectively.	56,116	52
Additional paid-in capital	426,784	430,748
Retained deficit	(463,082)	(432,215)
Total stockholders' deficit	19,818	(1,415)
Total liabilities and stockholders' deficit	$ 19,918	$ -

(See accompanying notes to consolidated financial statements)

GLOBAL WHOLEHEALTH PARTNERS CORPORATION
(FORMERLY TEXAS JACKOIL & GAS CORPORATION)
CONSOLIDATED STATEMENTS OF OPERATIONS (Unaudited)
FOR THE YEARS ENDED JUNE 30, 2019 AND 2018

	Years Ended June 30,	
	2019	**2018**
Revenue	$ -	$ -
Operating expense		
Management fees	24,202	-
Professional fees	9,608	1,200
Bank fees	182	-
Total operating expense	33,992	1,200
Loss from operations	(33,992)	(1,200)
Other income		
Gain on forgiveness of liabilities	3,125	-
Net loss	$ (30,867)	$ (1,200)
Basic and Diluted Loss per Common Share	$ (0.01)	$ (0.02)
Weighted average number of common shares outstanding - basic and diluted	5,892,840	52,358

(See accompanying notes to consolidated financial statements)

GLOBAL WHOLEHEALTH PARTNERS CORPORATION

(FORMERLY TEXAS JACKOIL & GAS CORPORATION)

CONSOLIDATED STATEMENTS OF STOCKHOLDERS' DEFICIT (Unaudited)

	Common Stock		Additional Paid-in	Retained	Total Stockholders'
	Shares	Amount	Capital	Deficit	Deficit
Balance, July 1, 2017	52,358	52	430,748	(431,015)	(215)
Net loss for the year ended June 30, 2018	-	-	-	(1,200)	(1,200)
Balance, June 30, 2018	52,358	$ 52	$ 430,748	$ (432,215)	$ (1,415)
Paid-in-capital to Global Private	-	-	20,100	-	20,100
Stock issued pursuant to Stock Purchase and Sale Agreement	56,000,000	56,000	(56,000)	-	-
Stock issued for liabilities and services	64,000	64	31,936	-	32,000
Net loss for the year ended June 30, 2019	-	-	-	(30,867)	(30,867)
Balance, June 30, 2019	56,116,358	$ 56,116	$ 426,784	$ (463,082)	$ 19,818

(See accompanying notes to consolidated financial statements)

GLOBAL WHOLEHEALTH PARTNERS CORPORATION
(FORMERLY TEXAS JACKOIL & GAS CORPORATION)
CONSOLIDATED STATEMENTS OF CASH FLOWS (Unaudited)
FOR THE YEARS ENDED JUNE 30, 2019 AND 2018

	Years Ended June 30, 2019	Years Ended June 30, 2018
Cash flows from operating activities		
Net loss	$ (30,867)	$ (1,200)
Adjustments to reconcile net loss to net cash flows used in operating		
Common stock issued for services	24,202	-
Common stock issued for debt settlement	7,798	-
Changes in operating assets and liabilities:		
Increase (decrease) in accounts payable and accrued expenses	(1,315)	1,200
Net cash flows from operating activities	(182)	-
Cash flows from financing activities		
Cash for common shares of stock	20,100	
Net cash flows from financing activities	20,100	-
Change in cash and cash equivalents	19,918	-
Cash and cash equivalents at beginning of period	-	-
Cash and cash equivalents at end of period	$ 19,918	$ -
Supplemental disclosure of cash flow information:		
Interest paid in cash	$ -	$ -
Income taxes paid in cash	$ -	$ -

(See accompanying notes to consolidated financial statements)

GLOBAL WHOLEHEALTH PARTNERS CORPORATION
(FORMERLY TEXAS JACKOIL & GAS CORPORATION)
NOTES TO THE UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2019 AND 2018

NOTE 1 – Organization and Going Concern

Organization

Global WholeHealth Partners Corporation was incorporated on March 7, 2013in the State of Nevada under the name Texas Jack Oil and Gas Corp. On May 9, 2019, the Company amended its Articles of Incorporation to effect a change of name to Global WholeHealth Partners Corporation to align the company name with its focus on health care related development and products. The Company's ticker symbol changed to GWHP.

The Company was originally organized for the purpose of exploration of Oil and Gas. However, the Company was unable to establish an oil and gas concern and was abandoned in 2016. On February 27, 2019, the Clark County District Court of Nevada appointed Barbara Bauman as custodian to the Company. The custodian reestablished the Company in good standing.

On May 9, 2019, the Board reverse split (1-for-500) the outstanding Common Shares of 58,172,000 to 116,358 shares.

May 23, 2019, the Company and LionsGate Funding Group LLC ("LionsGate"), owner of a majority of the Company's outstanding common stock as of May 23, 2019, entered into a Stock Sale and Purchase Agreement (the "SPA") which closed on June 27, 2019. Pursuant the SPA, the Company issued 56,000,000 shares of common stock to LionsGate in exchange for 100% of their interests in Global WholeHealth Partners Corp., a private Wyoming corporation incorporated on April 9, 2019 ("Global Private"). Global Private owns suppliers and contacts in the In vitro diagnostic industry, with rights to sell rapid diagnostic tests, such as the following 6 minute rapid whole blood Ebola Test, 6 minute whole blood Zika test, 8 minute whole blood rapid TB test and 75 plus other tests more than 40 which are FDA approved. Due to the common control of the Company and Global Private, pursuant to ASC 805-50-25, "Transactions Between Entities Under Common Control", the SPA was accounted for as a transfer of the carrying amounts of assets and liabilities under the predecessor value method of accounting. Financial statement presentation under the predecessor values method of accounting as a result of a business combination between entities under common control requires the receiving entity (i.e., the Company) to report the results of operations as if both entities had been combined as of the beginning of the periods presented. The consolidated financial statements include both entities' full results since the inception of Global Private, See Note 6 below for additional information.

Going Concern

The Company's consolidated financial statements are prepared using generally accepted accounting principles 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 has not yet established an ongoing source of revenues sufficient to cover its operating costs to allow it to continue as a going concern. As of June 30, 2019, the Company had an accumulated deficit of $463,082. The ability of the Company to continue as a going concern is dependent on the Company obtaining adequate capital to fund operating losses until it becomes profitable. If the Company is unable to obtain adequate capital, it could be forced to cease operations.

In view of these conditions, the ability of the Company to continue as a going concern is in doubt and dependent upon achieving a profitable level of operations and on the ability of the Company to obtain necessary financing to fund ongoing operations. Historically, the Company has relied upon internally generated funds, and funds from the sale of stock, issuance of promissory notes and loans from its shareholders and private investors to finance its operations and growth. Management is planning to raise necessary additional funds for working capital through loans and/or additional sales of its common stock. However, there is no assurance that the Company will be successful in raising additional capital or that such additional funds will be available on acceptable terms, if at all. Should the Company be unable to raise this amount of capital its operating plans will be limited to the amount of capital that it can access. These consolidated financial statements do not give effect to any adjustments which will be necessary should the Company be unable to continue as a going concern and therefore be required to realize its assets and discharge its liabilities in other than the normal course of business and at amounts different from those reflected in the accompanying consolidated financial statements.

NOTE 2 – Summary of Significant Accounting Policies

Principles of Consolidation

Global WholeHealth Partners Corp, a private Wyoming corporation was incorporated on April 9, 2019 to receive private investor funds and aggregate certain in vitro diagnostic assets.

These consolidated financial statements presented are those of Global WholeHealth Partners Corporation and its wholly owned subsidiary, Global Private. All significant intercompany balances and transactions have been eliminated.

Accounting estimates

The preparation of consolidated financial statements in conformity with U.S. generally accepted accounting principles ("GAAP") 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 consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ significantly from those estimates.

Cash and cash equivalents

The Company considers all highly liquid instruments purchased with an original maturity of three months or less and money market accounts to be cash equivalents.

Income Taxes

The Company accounts for income taxes using the asset and liability method. Under the asset and liability method, deferred tax assets and liabilities are recognized for the future tax consequences attributed to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax bases and tax credits and loss carry-forwards. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences and carry-forwards are expected to be recovered or settled. The effect on deferred tax assets and liabilities of a change in tax rates is recognized in income in the period that includes the enactment date. A valuation allowance is established when necessary to reduce deferred tax assets to amounts expected to be realized. The Company reports a liability for unrecognized tax benefits resulting from uncertain income tax positions, if any, taken or expected to be taken in an income tax return. Estimated interest and penalties are recorded as a component of interest expense or other expense, respectively.

Fair Value Measurements

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Company utilizes a three-tier fair value hierarchy which prioritizes the inputs used in measuring fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurement) and the lowest priority to unobservable inputs (level 3 measurements). These tiers include:

Level 1, defined as observable inputs such as quoted prices for identical instruments in active markets;

Level 2, defined as inputs other than quoted prices in active markets that are either directly or indirectly observable such as quoted prices for similar instruments in active markets or quoted prices for identical or similar instruments in markets that are not active; and

Level 3, defined as unobservable inputs in which little or no market data exists, therefore requiring an entity to develop its own assumptions, such as valuations derived from valuation techniques in which one or more significant inputs or significant value drivers are unobservable.

During the periods covered by this report, the Company did not have any assets or liabilities that were required to be measured at fair value on a recurring basis or on a non-recurring basis.

Fair Value of Financial Instruments

The Company's financial instruments consist of accounts payable, accrued expenses and notes payable. The carrying amounts of the Company's financial instruments approximate fair value because of the short term maturity of these items. These fair value estimates are subjective in nature and involve uncertainties and matters of significant judgment and, therefore, cannot be determined with precision. Changes in assumptions could significantly affect those estimates. We do not hold or issue financial instruments for trading purposes, nor do we utilize derivative instruments.

Net Income (Loss) Per Share

The computation of basic earnings per share ("EPS") is based on the weighted average number of shares that were outstanding during the period, including shares of common stock that are issuable at the end of the reporting period. The computation of diluted EPS is based on the number of basic weighted-average shares outstanding plus the number of common shares that would be issued assuming the exercise of all potentially dilutive common shares outstanding using the treasury stock method. The Company had no potentially dilutive securities as of June 30, 2019.

New Accounting Pronouncements

Any reference in these notes to applicable accounting guidance is meant to refer to the authoritative non-governmental US GAAP as found in the Financial Accounting Standards Board's Accounting Standards Codification.

We review new accounting standards as issued. Although some of these accounting standards issued or effective after the end of our previous fiscal year may be applicable to us, we have not identified any standards that we believe merit discussion. We believe that none of the new standards will have a significant impact on our consolidated financial statements.

NOTE 3 – Liabilities

From time-to-time the Company's former CEO advanced funds to cover administrative costs which are recorded as accounts payable and accrued liabilities. During the year ended June 30, 2019, our former CEO, Joseph Arcaro advanced funds on behalf of the Company which he forgave on May 7, 2019 resulting in a gain on forgiveness of liabilities of $3,125. Mr. Arcaro is not considered a related party due to his short tenure of less than two months from March 9, 2019 through May 6, 2019, he received no cash or stock compensation and owns no shares of the Company.

NOTE 4 – Stockholder's Equity

Preferred Stock

The Company has Preferred stock: $0.001 par value; 10,000,000 shares authorized with no shares issued and outstanding.

Common Stock

The Company has 400,000,000 shares of Common Stock authorized of which 56,116,358 and 52,358 shares were issued and outstanding as of June 30, 2019 and 2018, respectively.

On May 9, 2019, the Company filed a Certificate of Change Pursuant to NRS 78.209 amending its Articles with the Nevada Secretary of State to affect a 1-for-500 reverse split of it's common stock (the "Reverse Split"), which was approved by FINRA on May 20, 2019. All share amounts have been adjusted to reflect the stock split.

On April 28, 2019, the Company issued 64,000 shares to Barbra Bauman, former executive officer, valued at $32,000, or the par value of our common stock (pre Reverse Split) at the time of issuance, in order to reimburse Mrs. Bauman for $7,798 of expenses paid on behalf of the Company and to compensate Mrs. Bauman as to $24,202 for her valuable services.

Prior to the SPA and merger between the Company and Global Private, during May 2019, Global Private received $20,100 from the sale of common stock to LinosGate in exchange for shares of Global Private. See Note 6 – Stock Sale and Purchase Agreement, for additional information.

On May 23, 2019, the Company and LionsGate, owner of a majority of the Company's outstanding common stock as of May 23, 2019, entered into a Stock Sale and Purchase Agreement which closed on June 27, 2019. Pursuant the SPA, the Company issued 56,000,000 shares of common stock to LionsGate in exchange for 100% of their interests in Global WholeHealth Partners Corp., a private Wyoming corporation incorporated on April 9, 2019, See Note 6 below for additional information.

NOTE 5 – Income Taxes

Deferred income taxes reflect the net tax effects of temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for income tax purposes. Significant components of the Company's deferred tax assets at June 30, 2019 and 2018 are as follows:

	2019	2018
Deferred tax assets:		
Net operating loss carryforwards	$ 42,336	$ 35,671
Statutory tax rate	21%	21%
Total deferred tax assets	8,891	7,491
Less: valuation allowance	(8,891)	(7,491)
Net deferred tax asset	$ -	$ -

A reconciliation between the amount of income tax benefit determined by applying the applicable U.S. statutory income tax rate to pre-tax loss for the years ended June 30, 2019 and 2018 is as follows:

	2019	2018
Federal Statutory Rate	$ 6,482	$ 252
Nondeductible expenses	(5,082)	-
Change in allowance on deferred tax assets	1,400	252
	$ -	$ -

The net increase in the valuation allowance for deferred tax assets was $1,400 and $252 for the years ended June 30, 2019 and 2018, respectively. In assessing 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 become deductible. Management considers the scheduled reversal of deferred tax liabilities, projected future taxable income and tax planning strategies in making this assessment. Due to the uncertainty of realizing the deferred tax asset, management has recorded a valuation allowance against the entire deferred tax asset.

For federal income tax purposes, the Company has net U.S. operating loss carry forwards at June 30, 2019 available to offset future federal taxable income, if any, of $42,336. The utilization of the tax net operating loss carry forwards may be limited due to ownership changes that have occurred as a result of sales of common stock.

The fiscal years 2016 through 2018 remain open to examination by federal authorities and other jurisdictions in which the Company operates.

NOTE 6 - Stock Purchase And Sale Agreement

May 23, 2019, the Company and LionsGate, owner of a majority of the Company's outstanding common stock as of May 23, 2019, entered into the SPA which closed on June 27, 2019. Pursuant the SPA, the Company issued 56,000,000 shares of common stock to LionsGate in exchange for 100% of their interests in Global Private., a private Wyoming corporation incorporated on April 9, 2019. Due to the common control of the Company and Global Private, pursuant to ASC 805-50-25, "Transactions Between Entities Under Common Control", the SPA was accounted for as a transfer of the carrying amounts of assets and liabilities under the predecessor value method of accounting. Financial statement presentation under the predecessor values method of accounting as a result of a business combination between entities under common control requires the receiving entity (i.e., the Company) to report the results of operations as if both entities had been combined as of the beginning of the periods presented. The consolidated financial statements include both entities' full results since the inception of Global Private.

The separate financial statements of the Company and Global Private for the year ended June 19, 2019 are as follows:

	Global WholeHealth Partners Corp. Public Co. as of June 27, 2019	Global WholeHealth Partners Corp. Private Co. as of June 27, 2019	Consolidated
ASSETS			
Current assets:			
Cash	$ -	$ 19,918	$ 19,918
Total current assets	-	19,918	19,918
Total assets	$ -	$ 19,918	$ 19,918
LIABILITIES AND STOCKHOLDERS' DEFICIT			
Current liabilities:			
Accounts payable and accrued liabilities	$ 100	$ -	$ 100
Total current liabilities	100	-	100
Total liabilities	100	-	100
Commitments and contingencies			
Stockholders' deficit:			
Common stock	56,116	-	56,116
Additional paid-in capital	406,684	20,100	426,784
Retained deficit	(462,900)	(182)	(463,082)
Total stockholders' deficit	(100)	19,918	19,818
Total liabilities and stockholders' deficit	$ -	$ 19,918	$ 19,918

	Global WholeHealth Partners Corp. Public Co. for the Year Ended June 30, 2019	Global WholeHealth Partners Corp. Private Co. for the Period from Inception (April 9, 2019) Through June 27, 2019	Consolidated
Operating expense			
Management fees	24,202	-	24,202
Professional fees	9,608	-	9,608
Bank fees	-	182	182
Total operating expense	33,810	182	33,992
Loss from operations	33,810	182	33,992
Other income			
Gain on forgiveness of liabilities	3,125	-	3,125
Net loss	$ 30,685	$ 182	$ 30,867

NOTE 7 – Subsequent Events

Management has reviewed material events subsequent of the period ended June 30, 2019 and prior to the filing of our consolidated financial statements in accordance with FASB ASC 855 "Subsequent Events".

On August 30, 2019, the Company filed a Certificate of Change Pursuant to NRS 78.209 amending its Articles with the Nevada Secretary of State to increase the number of authorized shares of its common stock from 60,000,000 to 400,000,000.