Halitron, Inc.
(formerly Teknik Digital Arts, Inc.)
UNAUDITED FINANCIAL STATEMENTS
DECEMBER 31, 2014 AND 2013

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Unaudited Financial Statements

Halitron, Inc.
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UNAUDITED BALANCE SHEETS

	December 31, 2014	December 31, 2013
ASSETS		
TOTAL ASSETS	$ -	$ -
LIABILITIES AND STOCKHOLDERS' DEFICIENCY		
CURRENT LIABILITIES		
Accounts payable and accrued expenses	$ -	$ 5,423
Loan payable - related party	19,443	-
Total Current Liabilities	19,443	5,423
TOTAL LIABILITIES	19,443	5,423
Commitments and contingencies (Note 5)		
STOCKHOLDERS' DEFICIENCY		
Preferred stock, $0.0001 par value: 10,000,000 shares authorized, 10,000,000 and 0 issued and outstanding, respectively	1,000	-
Common stock, $0.0001 par value; 650,000,000 shares authorized, 59,899,260 and 17,167,810 shares issued and outstanding, respectively	5,990	1,717
Additional paid-in capital	8,405,126	8,299,663
Accumulated deficit	(8,431,559)	(8,306,803)
TOTAL STOCKHOLDERS' DEFICIENCY	(19,443)	(5,423)
TOTAL LIABILITIES AND STOCKHOLDERS' DEFICIENCY	$ -	$ -

The accompanying notes are an integral part of these unaudited financial statements

Halitron, Inc.
(formerly Teknik Digital Arts, Inc.)
UNAUDITED STATEMENTS OF OPERATIONS

	Years Ended December 31, 2014	2013
REVENUES		
Revenues	$ -	$ -
TOTAL REVENUES	-	-
OPERATING EXPENSES		
General and administrative expenses	124,756	5,423
TOTAL OPERATING EXPENSES	124,756	5,423
LOSS FROM OPERATIONS	(124,756)	(5,423)
NET LOSS	$ (124,756)	$ (5,423)
Basic and diluted loss per share	$ (0.00)	$ (0.00)
Weighted average number of common shares outstanding	36,718,912	25,187,610

The accompanying notes are an integral part of these unaudited financial statements

Halitron, Inc.
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UNAUDITED STATEMENTS OF CHANGES IN STOCKHOLDERS' DEFICIENCY

	Preferred Stock		Common Stock		Additional Paid-In	Accumulated	Total Stockholders'
	Shares	Amount	Shares	Amount	Capital	Deficit	Deficiency
BALANCE, DECEMBER 31, 2012	-	$ -	17,167,810	$ 1,717	$ 8,299,663	$ (8,301,380)	$ -
Net loss	-	-	-	-	-	(5,423)	(5,423)
BALANCE, DECEMBER 31, 2013	-	-	17,167,810	1,717	8,299,663	(8,306,803)	(5,423)
Common and preferred stock issued for employee compensation	10,000,000	1,000	42,731,450	4,273	105,463	-	110,736
Net loss	-	-	-	-	-	(124,756)	(124,756)
BALANCE, DECEMBER 31, 2014	10,000,000	$ 1,000	59,899,260	$ 5,990	$ 8,405,126	$ (8,431,559)	$ (19,443)

The accompanying notes are an integral part of these unaudited financial statements

Halitron, Inc.
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UNAUDITED STATEMENTS OF CASH FLOWS

	Years Ended December 31, 2014	2013
CASH FLOWS FROM OPERATING ACTIVITIES:		
Net loss	$ (124,756)	$ (5,423)
Adjustment to reconcile net loss to net cash used in operating activities:		
Stock based compensation	110,736	-
Changes in operating assets and liabilities:		
Accounts payable and accrued liabilities	(5,423)	5,423
NET CASH USED IN OPERATING ACTIVITIES	(19,443)	-
NET CASH USED IN INVESTING ACTIVITIES	-	-
CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds from loans payable, related party	19,443	-
NET CASH PROVIDED BY FINANCING ACTIVITIES	19,443	-
Net change in cash	-	-
Cash, beginning of year	-	-
Cash, end of year	$ -	$ -
SUPPLEMENTAL CASH FLOW INFORMATION:		
Cash paid for interest	$ -	$ -
Cash paid for taxes	$ -	$ -

The accompanying notes are an integral part of these unaudited financial statements

NOTE 1 – DESCRIPTION OF BUSINESS

Halitron, Inc. (the "Company") was incorporated under the laws of the State of Nevada on January 29, 2003 under the name Teknik Digital Arts, Inc. ("Teknik"). Teknik was formed to develop and market interactive gaming software to play on cell phones, personal computers, and game consoles.

On July 7, 2014, a court order granted Richochet Trading, Inc. ("Richochet") legal custodian of Teknik, as Teknik was abandoned in 2008, authorizing Richochet to take any actions on behalf of Teknik, upon which Richochet appointed Warren Wheeler, Chief Executive Officer, Director, President, Secretary and Treasurer of Teknik. As part of being appointed to his positions in the Company, Warren Wheeler was given a compensation agreement, whereby he received 42,731,450 shares of the Company's common stock and 10,000,000 shares of the Company's Series A preferred stock (see Note 8). On July 30, 2014, the Company formally changed their name from Teknik Digital Arts, Inc. to Halitron, Inc. The Company ceased the original business strategy of developing and marketing interactive gaming software, and now focuses on rolling up sales and marketing companies, and manufacturing companies into one vertically integrated operating model, through which the Company will derive all its operating income and cash flows from these acquisitions.

As of the last public filing of the Company's financial statements with the Securities and Exchange Commission on August 14, 2008, the Company owned 100% of the membership interests of Teknik Powergrid, LLC, and 50% of the membership interests of Playentertainment-Teknik, LLC. Upon the change in control of the Company, the membership interests of these entities were terminated. The Company's financial statements for the years ended December 31, 2014 and 2013, are presented as stand-alone financials, and do not incorporate its previous membership interests with these entities. The divestiture occurred prior to 2013, and as a result, the financial statements do not include any divestiture accounting.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

BASIS OF ACCOUNTING

The Company's policy is to maintain its books and prepare its financial statements on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("GAAP").

USE OF ESTIMATES

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the dates of the financial statements, and the reported amounts of revenues and expenses during the periods. Actual results could differ from those estimates. Significant matters requiring the use of estimates and assumptions include, but may not be limited to, fair value of the Company's stock, stock based compensation, and valuation allowance relating to the Company's deferred tax assets. Management believes that its estimates and assumptions are reasonable, based on information that is available at the time they are made.

CASH AND CASH EQUIVALENTS

The Company considers highly liquid investments with original maturities of three months or less when purchased as cash equivalents. At times throughout the year, the Company might maintain bank balances that may exceed Federal Deposit Insurance Corporation insured limits. Periodically, the Company evaluates the credit worthiness of the financial institutions, and has not experienced any losses in such accounts. The Company had no cash or cash equivalents as of December 31, 2014 and 2013.

FAIR VALUE MEASUREMENT

The Company follows Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") 820, *Fair Value Measurements and Disclosures* ("ASC 820") to measure and disclose the fair value of its financial instruments. ASC 820 establishes a framework for measuring fair value in GAAP, and expands disclosures about fair value measurements and establishes a fair value hierarchy which prioritizes the inputs to valuation techniques used to measure fair value into three broad levels. The three levels of fair value hierarchy defined by ASC 820 are described below:

Level 1 Quoted market prices available in active markets for identical assets or liabilities as of the reporting date.

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 3 Pricing inputs that are generally unobservable inputs and not corroborated by market data.

Financial assets are considered Level 3 when their fair values are determined using pricing models, discounted cash flow methodologies or similar techniques and at least one significant model assumption or input is unobservable.

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. If the inputs used to measure the financial assets and liabilities fall within more than one level described above, the categorization is based on the lowest level input that is significant to the fair value measurement of the instrument.

Transactions involving related parties cannot be presumed to be carried out on an arm's-length basis, as the requisite conditions of competitive, free-market dealings may not exist. Representations about transactions with related parties, if made, shall not imply that the related party transactions were consummated on terms equivalent to those that prevail in arm's-length transactions unless such representations can be substantiated.

INCOME TAXES

The Company accounts for income taxes pursuant to the provisions of ASC 740-10, "*Accounting for Income Taxes*," which requires, among other things, an asset and liability approach to calculating deferred income taxes. The asset and liability approach requires the recognition of deferred tax assets and liabilities for the expected future tax consequences of temporary differences between the carrying amounts and the tax bases of assets and liabilities. A valuation allowance is provided to offset any net deferred tax assets for which management believes it is more likely than not that the net deferred asset will not be realized.

The Company follows the provisions of the ASC 740 -10 related to, Accounting for Uncertain Income Tax Positions. When tax returns are filed, it is highly certain that some positions taken would be sustained upon examination by the taxing authorities, while others are subject to uncertainty about the merits of the position taken or the amount of the position that would be ultimately sustained. In accordance with the guidance of ASC 740-10, the benefit of a tax position is recognized in the financial statements in the period during which, based on all available evidence, management believes it is more likely than not that the position will be sustained upon examination, including the resolution of appeals or litigation processes, if any. Tax positions taken are not offset or aggregated with other positions. Tax positions that meet the more-likely-than-not recognition threshold are measured as the largest amount of tax benefit that is more than 50 percent likely of being realized upon settlement with the applicable taxing authority. The portion of the benefits associated with tax positions taken that exceeds the amount measured as described above should be reflected as a liability for uncertain tax benefits in the accompanying balance sheet along with any associated interest and penalties that would be payable to the taxing authorities upon examination. The Company believes its tax positions are all highly certain of being upheld upon examination. As such, the Company has not recorded a liability for uncertain tax benefits.

The Company has adopted ASC 740-10-25 Definition of Settlement, which provides guidance on how an entity should determine whether a tax position is effectively settled for the purpose of recognizing previously unrecognized tax benefits and provides that a tax position can be effectively settled upon the completion of an examination by a taxing authority without being legally extinguished. For tax positions considered effectively settled, an entity would recognize the full amount of tax benefit, even if the tax position is not considered more likely than not to be sustained based solely on the basis of its technical merits and the statute of limitations remains open. As of December 31, 2014, the Company is delinquent in several of its tax filings.

Therefore, tax years ended December 31, 2013, 2012, 2011, along with any other tax years with delinquent filings are subject to audit.

PREFERRED STOCK

The Company applies the guidance enumerated in FASB ASC 480, *Distinguishing Liabilities from Equity* ("ASC 480"), when determining the classification and measurement of preferred stock. Preferred shares subject to mandatory redemption (if any) are classified as liability instruments and are measured at fair value. The Company classifies conditionally redeemable preferred shares (if any), which includes preferred shares that feature redemption rights that are either within the control of the holder or subject to redemption upon the occurrence of uncertain events not solely within the Company's control, as temporary equity. At all other times, the Company classifies its preferred shares in stockholders' equity. The Company's preferred shares do not feature any redemption rights within the holders' control or conditional redemption features not within the Company's control as of December 31, 2014 and 2013. Accordingly all issuances of preferred stock are presented as a component of stockholders' deficiency.

STOCK BASED COMPENSATION

The Company accounts for share-based compensation in accordance with the fair value recognition provision of FASB ASC 718, *Compensation – Stock Compensation* ("ASC 718"), which prescribes accounting and reporting standards for all share-based payment transactions in which employee services are acquired. Transactions include incurring liabilities, or issuing or offering to issue shares, options, and other equity instruments such as employee stock ownership plans and stock appreciation rights. Share-based payments to employees, including grants of employee stock options, are recognized as compensation expense in the financial statements based on the estimated grant date fair values. That expense is recognized over the period during which an employee is required to provide services in exchange for the award, known as the requisite service period (usually the vesting period).

The Company accounts for stock-based compensation issued to non-employees and consultants in accordance with the provisions of FASB ASC 505, *Equity–based Payments to Non-Employees* ("ASC 505"). Measurement of share-based payment transactions with non-employees is based on the fair value of whichever is more reliably measurable: (a) the goods or services received; or (b) the equity instruments issued. The fair value of the share-based payment transaction is determined at the earlier of performance commitment date or performance completion date.

Share-based compensation expense for the years ended December 31, 2014 and 2013 was $110,736 and $0, respectively.

NET LOSS PER SHARE

The Company computes basic and diluted earnings per share amounts in accordance with ASC Topic 260, *Earnings per Share*. Basic earnings per share is computed by dividing net income (loss) available to common shareholders by the weighted average number of common shares outstanding during the reporting period. Diluted earnings per share reflects the potential dilution that could occur if stock options and other commitments to issue common stock were exercised or equity awards vest resulting in the issuance of common stock that could share in the earnings of the Company. Potentially dilutive securities were not included in the calculation of net loss per common share for the years ended December 31, 2014 and 2013 because their effect would be anti-dilutive.

RECENTLY ISSUED AUTHORITATIVE GUIDANCE

In May 2014, the FASB issued Accounting Standards Updated ("ASU") 2014-09, *Revenue from Contracts with Customers (Topic 606)*, which is the new comprehensive revenue recognition standard that will supersede all existing revenue recognition guidance under GAAP. The standard's core principle is that a company will recognize revenue when it transfers promised goods or services to a customer in an amount that reflects the consideration to which the company expects to be entitled in exchange for those goods or services. This ASU is effective for annual and interim periods beginning on or after December 15, 2016, and early adoption is not permitted. Entities will have the option of using either a full retrospective approach or a modified approach to adopt the guidance in the ASU. The Company is currently evaluating the impact of adopting this guidance.

In June 2014, the FASB issued ASU 2014-12, *Compensation - Stock Compensation (Topic 718): Accounting for Share-Based Payments When the Terms of an Award Provide That a Performance Target Could be Achieved after the Requisite Service Period*. This ASU provides more explicit guidance for treating share-based payment awards that require a specific performance target that affects vesting and that could be achieved after the requisite service period as a performance condition. The new guidance is effective for annual and interim reporting periods beginning after December 15, 2015. The Company is currently evaluating the impact of adopting this guidance.

In August 2014, the FASB issued ASU 2014-15, *Presentation of Financial Statements – Going Concern (Topic 205-40)*, which requires management to evaluate whether there is substantial doubt about an entity's ability to continue as a going concern for each annual and interim reporting period. If substantial doubt exists, additional disclosure is required. This new standard will be effective for the Company for annual and interim periods beginning after December 15, 2016. Early adoption is permitted. The Company has early adopted this new standard for the year ended December 31, 2014.

Management does not believe that there are any other recently issued authoritative guidance that would have a material impact to the financial statements.

NOTE 3 – GOING CONCERN

The Company's unaudited financial statements are prepared assuming the Company will continue as a going concern, which contemplates the realization of assets and liquidation of liabilities in the normal course of business. The Company has incurred net losses of $124,756 and $5,423 during the years ended December 31, 2014 and 2013, respectively. The Company had a working capital deficit of $19,443 and $5,423 as of December 31, 2014 and 2013, respectively. The Company has not yet established an adequate ongoing source of revenues sufficient to cover its operating costs and to allow it to continue as a going concern.

In order to continue as a going concern, develop a reliable source of revenues, and achieve a profitable level of operations the Company will need, among other things, additional capital resources. Management plans to raise additional capital through acquisitions, debt financing and sale of its common shares. However, management cannot provide any assurances that the Company will be successful in accomplishing any of its plans. The ability of the Company to continue as a going concern is dependent upon its ability to successfully accomplish the business plans described herein and secure other sources of financing. The Company's history of recurring losses, and uncertainties as to whether its operations will become profitable and the Company will be able to generate enough cash flows raise substantial doubt about its ability to continue as a going concern. The accompanying unaudited 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

As of December 31, 2014, $19,443 is owed to an officer and director of the Company and is non-interest bearing with no specific repayment terms. On January 7, 2015, all outstanding monies due the Company from related parties have been forgiven (see Note 9).

NOTE 5 – COMMITMENTS AND CONTINGENCIES

LEGAL PROCEEDINGS

As of the date of this filing, the Company is not aware of any current or pending legal actions expected to have a material impact.

NOTE 6 – INCOME TAXES

Reconciliation between the statutory United States corporate income tax rate (35%) and the effective income tax rates based on continuing operations is as follows:

As of December 31,	2014	2013
Income tax benefit at federal statutory rate of 35%	$ (43,665)	$ (1,898)
State income tax benefit, net of federal effect	(6,238)	(271)
Stock based compensation	44,294	-
	(5,609)	(2,169)
Change in valuation allowance	5,609	2,169
Total	$ -	$ -

The Company had deferred tax assets from net operating loss carryforwards of $7,778 and $2,169 at December 31, 2014 and 2013, respectively, and provided full valuation allowances on such amounts.

In accordance with IRC Section 382, due to changes in ownership of the Company in July 2014, the Company's annual limitation on the use of prior net operating losses was reduced to $0. Accordingly, no benefit from pre change losses exists, and no deferred tax assets related to these losses have been recorded. The Company increased its valuation allowance by $5,609 during its year ended December 31, 2014.

NOTE 7 – STOCKHOLDERS' DEFICIENCY

PREFERRED STOCK

On July 23, 2014, the State of Nevada approved an amendment and restatement to the Certificate of Incorporation of the Company to allow for the issuance of up to 10,000,000 shares of preferred stock, $0.0001 par value. The previous par value for the Company's preferred stock was $0.001. The holders of shares of Series A Preferred Stock are entitled to receive dividends, when and if declared by the Board of Directors, in its sole discretion. In the event of the liquidation, the holders of the Series A Preferred Stock shall be entitled to be paid out of the assets of the Company an amount equal to $1.00 per share or, in the event of an aggregate subscription by a single subscriber for Series A Preferred Stock in excess of $100,000, $1.00 per share (as adjusted for any stock dividends, combinations, splits, recapitalizations and the like with respect to such shares), plus all declared but unpaid dividends, for each share of Series A Preferred Stock held by them. Each share of Series A Preferred Stock shall have one hundred votes for any election or other vote placed before the shareholders of the Company. The Series A Preferred Stock is nonredeemable.

As of December 31, 2014 and 2013, there were 10,000,000 and 0 shares of Preferred Stock issued and outstanding, respectively.

COMMON STOCK

On July 23, 2014, the State of Nevada approved an amendment and restatement to the Certificate of Incorporation of the Company increasing the Company's authorized common shares from 50,000,000 to 650,000,000 shares of common stock, $0.0001 par value. The previous par value for the Company's common stock was $0.001. The unaudited financial statements have been retroactively revised to show the effects of the change in par value.

As of December 31, 2014 and 2013, there were 59,899,260 and 17,167,810 shares of common stock issued and outstanding, respectively.

EQUITY TRANSACTIONS

On July 17, 2014, the Company entered into an employment agreement with its President to run the day to day operations of the Company. The term of the agreement is for three years, and as compensation the Company issued 42,731,450 shares of common stock valued at $0.0021 per share, based on the closing price per share on July 17, 2014, or $89,736, and 10,000,000 shares of Series A Preferred Stock at $0.0021 per share, or $21,000. The Series A Preferred Stock was valued based on the closing price per share of the Company's common stock on July 17, 2014, as there was no market for the Series A Preferred Stock to base a value on it, even though it is not closely related to the Company's common stock. All shares were fully vested and expensed as of the date of the agreement.

NOTE 9 – SUBSEQUENT EVENTS

Management has evaluated all transactions and events after the balance sheet date through March 25, 2015, the date on which these unaudited financials were available to be issued, and except as already included in the notes to these unaudited financial statements, has determined that no additional disclosures are required.

On January 7, 2015, Warren Wheeler resigned all his positions within the Company, and Bernard Findley was assigned as Chief Executive Officer, Director, President, Secretary and Treasurer of the Company. As a result of this resignation, all outstanding monies due from the Company from related parties have been forgiven.

On January 9, 2015, the Company entered into a stock purchase agreement with NDG Holdings, Inc. ("NDG"), whereby NDG sold all its outstanding common stock to the Company for an aggregate of 120,000,000 shares of the Company's common stock, an unsecured promissory note for $174,300, and $700 cash. The unsecured promissory note matures on January 9, 2016, bears zero interest, and requires payments of $700 per week for the first three month period, $2,030 per week for the second three month period, $4,035 per week for the third three month period, and $6,697 per week for the final three month period. The Company is accounting for this stock purchase agreement as a combination of entiteis under common control in accordance with ASC 805, "*Business Combinations*" ("ASC 805").

On February 3, 2015, the Company entered into a stock purchase agreement with iDeal Furniture, Inc. ("iDeal"), whereby iDeal sold all its outstanding common stock to the Company for 20,689,655 shares of the Company's common stock, along with up to 5,000,000 stock options with a December 31, 2015 strike price of $.052 per share, based on achieving certain financial milestones. The Company is accounting for this stock purchase agreement as a fair value acquisition in accordance with ASC 805. The fair value of the iDeal acquisition is $684,023, which based on the following:

Balance Sheet for iDeal on February 2, 2015	
Cash	$ 2,681
Other Receivables	143,935
Total Assets	146,616
Accounts Payable & Other Liabilities	230,639
Total Liabilities	230,639
Total Equity	84,023
Common Stock Issued to iDeal - valued at HAON's closing price per share of $.029 per share on February 3, 2015	600,000
Fair Value of Acquisition	$ 684,023