QED Connect, Inc.

Consolidated Financial Statements

For the Twelve Months Ended December 31, 2014
(Unaudited)

QED Connect, Inc.

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QED CONNECT, INC.
CONSOLIDATED BALANCE SHEET
(unaudited)

	December 31 2014	December 31, 2013
ASSETS		
Current assets		
Cash	$ 6,810	$ 32
Accoutns Receivable	$ -	$ -
Note receivable	$ 486,841	245,168
Investments	$ 249,500	249,500
Deferred Tax Asset	$ -	-
Total current assets	743,151	494,700
Furniture and Equipment, net	$ -	-
Other non-current assets	$ 2,500,000	2,500,000
Goodwill	$ 2,500,000	2,500,000
Total assets	$ 5,743,151	$ 5,494,700
LIABILITIES AND SHAREHOLDERS' EQUITY		
Current liabilities		
Accounts payable and other accrued liabilities	$ 798,522	$ 746,062
Convertible notes payable	$ 1,805,375	1,760,425
Notes payable	$ 651,150	651,150
Accrued interest	$ 1,177,749	1,007,819
Current portion of capital lease obligations	$ 26,015	26,015
Total current liabilities	4,458,811	4,191,471

Non-current Liabilities		
Loans Payable- net of current portion	$ -	-
Total Non-current Liabilities	-	-
Shareholders' equity		
Preferred stock, $0.001 and $0.001 par value, respectively,		
500,000,000 and 500,000,000 shares authorized, respectively,		
250,000,000 and 250,000,000 shares issued and outstanding,	$ 75,000	75,000
respectively	$ -	
Common stock, $0.001 and $0.001 par value, respectively,	$ -	
1,000,000 and 1,000,000,000 shares authorized, respectively,	$ -	
279,656,650 and268,656,650 shares issued and outstanding,	$ 1,738,792	1,679,435
respectively	$ -	
Additional paid-in-capital	$ 4,980,331	4,763,780
Accumulated deficit	$ (5,509,783)	(5,214,986)
Non Controlling Interest		-
Total shareholders' equity	1,284,340	1,303,229
Total liabilities and shareholders' equity	$ 5,743,151	$ 5,494,700

QED CONNECT, INC.

CONSOLIDATED STATEMENT OF OPERATIONS
(unaudited)

	2014	2013
Net Revenues	$-	$82,500
Cost of Sales	$-	$ -
Gross Profit	$-	$82,500
Operating Expenses		
General and Administrative	$100,486	301,851
Interest expense	$193,746	136,401
Total Operating Expenses	294,231	353,428
Net loss	$(294,231)	$(270,928)
Basic and diluted loss per share	$(0.00)	$(0.00)

QED CONNECT, INC.
CONSOLIDATED STATEMENT OF CASH FLOWS
(unaudited)

	2014	**2013**
Cash Flows From Operating Activities		
Net loss	($294,796)	($355,751)
Adjustments to reconcile net loss to net cash provided by (used in) operating activities		
Depreciation		
Changes in assets and liabilities (net of dispositions and acquisitions)		
Accounts receivable		
Notes receivable	$(241,673)	($103,807)
Prepaid and other current assets		
Other non-current assets		
Accounts payable and other accrued liabilities	$52,460	$80,580
Convertible notes payable	$44,950	
Notes payable	$-	$461,511
Accrued interest	$169,930	$121,990
Current portion of capital lease obligations		
Net cash used in operating activities	(269,130)	204,522
Cash flows from investing activities		
Net cash used in investing activities	-	(249,500)
Cash flows from financing activities		
Issuance of preferred stock		
Effect of reverse split on preferred stock		
Effect of common stock 5,500:1 reverse stock split		
Issuance of common stock for acquisition		
Issuance of common stock for debt conversion	$59,357	
Issuance of common stock for services rendered	$-	$36,000
Issuance of convertible notes officer		
Sale of Stock		
Additional paid-in-capital	$216,551	$9,000
Net cash provided by financing activities	275,908	45,000
Net increase (decrease) in cash	6,778	22
Cash at beginning of period	$32	$10
Cash at end of period	$6,810	$32

NOTE 1-OVERVIEW

Liquidity

The accompanying unaudited consolidated financial statements have been prepared assuming that the Company will continue as a going concern. This contemplates the realization of assets and the satisfaction of liabilities in the normal course of business. The Company incurred net losses of $294, 796, and $270,298 for the twelve month periods ended December 31, 2014 and 2013, respectively. Additionally, the Company has experienced net losses for the past six years.

At December 31, 2014 the Company had a $6,810, cash balance, a deficit working capital of $3,715,659 and an accumulated deficit of $5,509,783.

Accordingly, the Company has limited liquidity and access to capital. The Company has insufficient liquidity to fund its operations for the next twelve months or less. In addition, any of the following factors could result in insufficient capital to fund the Company's operations for a period significantly shorter than twelve months:

- if the Company's capital requirements or cash flow vary materially from its current projections;
- if the Company is unable to timely raise capital for the requirements of its joint venture agreements and to cover its operating expenses; or
- if other unforeseen circumstances occur.

The Company's inability to fund its operations may require the Company to substantially curtail its business activities.
These factors, among others, raise substantial doubt about the Company's ability to continue as a going concern.
The Company's plans for correcting these deficiencies include ongoing efforts to raise new capital and negotiating suitable repayment terms for outstanding obligations.

The unaudited consolidated financial statements do not include any adjustments to reflect the possible future effects on the recoverability and classification of assets or the amounts and classification of liabilities that may result from the inability of the Company to continue as a going concern.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The accompanying unaudited consolidated financial statements of QED Connect, Inc. have been prepared in conformity with accounting principles regarding interim financial reporting. Accordingly, they do not include all of the information and footnotes required by generally accepted accounting principles for annual financial statements and should be read in conjunction with the unaudited consolidated financial statements previously reported by the Company. In the opinion of management, the accompanying unaudited financial statements contain all adjustments, consisting only of adjustments of a normal recurring nature, necessary for a fair presentation of the Company's financial position as of December 31, 2014, and its results of operations for the periods presented. These unaudited consolidated financial statements are not necessarily indicative of results to be expected for future periods.

Critical Accounting Policies and Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States 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 materially from those estimates and assumptions.

Certain amounts from prior periods have been reclassified to conform with current period presentation.

Cash and Cash Equivalents

The Company considers all cash and investments with original maturities of three months or less to be cash equivalents.

Property and Equipment

Property and equipment are stated at cost less accumulated depreciation. Expenditures for minor replacements, maintenance and repairs which do not increase the useful lives of the property and equipment are charged to operations as incurred. Major additions and improvements are capitalized. Depreciation and amortization are computed using the straight-line method over estimated useful lives of 5 years.

Intangible Assets

In accordance with ASC subtopic 350-10, *Intangibles, Goodwill and Others*, the goodwill impairment analysis compares the fair value of each reporting unit to its carrying value, including goodwill. The Company evaluates the remaining useful life of an intangible asset that is being amortized each reporting period to determine whether events and circumstances warrant a revision to the remaining period of amortization.

Accounting for the Impairment of Long-Lived Assets

ASC subtopic 360-10-40, *Property, Plant, and Equipment*, *Impairment of Disposal of Long-Lived Assets*, requires that long-lived assets, such as property and equipment and purchased intangibles subject to amortization, be reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. Recoverability of the asset is measured by comparison of its carrying amount to undiscounted future net cash flows the asset is expected to generate. If such assets are considered to be impaired, the impairment to be recognized is measured as the amount by which the carrying amount of the asset exceeds its fair market value. Estimates of expected future cash flows represent the Company's best estimate based on currently available information and reasonable and supportable assumptions. Any impairment recognized in accordance with ASC 360-10-40 is permanent and may not be restored. For the nine months ended December 31, 2014, the Company did not recognize any impairment of long-lived assets in connection with ASC 360-10-40 based on its reviews.

Advertising

The Company charges advertising costs to expense as incurred. There were no advertising expenses for the twelve month periods ending December 31, 2014.

Concentrations of Risk

Credit losses, if any, have been provided for in the financial statements and are based on management's expectations. The Company does not believe that it is subject to any unusual risks or significant risks in the normal course of its business.

Revenue Recognition

We recognize revenue in accordance with Staff Accounting Bulletin ("SAB") No. 104, *Revenue Recognition, Corrected Copy*. Under SAB No. 104, revenue is recognized when persuasive evidence of an arrangement exists, delivery has occurred or services have been rendered, the seller's price to the buyer is fixed or determinable, and collectability is reasonably assured. Revenue is recognized net of sales tax. We apply the specific provisions of SFAS No. 48, *Revenue Recognition when Right of Return Exists.*

Under SFAS No. 48, product revenue is recorded at the transfer of title to the products to a customer, net of estimated allowances and returns and sales incentives. Transfer of title occurs and risk of ownership passes to a customer at the time of acceptance by the customer, depending on the terms of our agreement with a particular customer. For transactions not satisfying the conditions for revenue recognition under SFAS No. 48, product revenue is deferred until the conditions are met, net of an estimate for cost of sales.

Income Taxes

The Company accounts for income taxes under ASC topic 740, *Income Taxes*, ASC topic 740 defines an asset and liability approach that requires the recognition of deferred tax assets and liabilities for the expected future tax consequences of events that have been recognized in the Company's financial statements or tax returns. ASC topic 740 further requires that a tax position must be more likely than not to be sustained before being recognized in the financial statements, as well as the accrual of interest and penalties as applicable on unrecognized tax positions.

Deferred income taxes are recognized for the tax consequences in future years of differences between the tax basis of assets and liabilities and their financial reporting amounts at each period end, based on enacted tax laws and statutory tax rates applicable to the periods in which the differences are expected to affect taxable income. Valuation allowances are established, when necessary, to reduce deferred tax assets to the amount expected to be realized. The provision for income taxes represents the tax payable for the period, if any, and the change during the period in deferred tax assets and liabilities.

Litigation and Other Contingencies

The Company discloses material contingencies deemed to be reasonably possible and accrues loss contingencies when, in consultation with legal advisors, the Company concludes that a loss is probable and reasonably estimable. The ability to predict the ultimate outcome of such matters involves judgments, estimates and inherent uncertainties. The actual outcome of such matters could differ materially from management's estimates. See "Note 11 – Commitments and Contingencies."

Computation of Net Income (Loss) Per Common Share

The Company calculates income/loss per share in accordance with FASB ASC topic 260, *Earnings Per Share*. Basic income/loss per share is computed by dividing the net income/loss available to common shareholders by the weighted-average number of common shares outstanding. Diluted income/loss per share is computed similar to basic loss per share, except that the denominator is increased to include the number of additional common shares that would have been outstanding if the potential common shares had been issued and if the additional common shares were dilutive.

NOTE 3 – FAIR VALUE MEASUREMENTS

The Company's financial assets that are measured on a recurring basis at fair value.

Level 1. The Company utilizes the market approach to determine the fair value of its assets and liabilities under Level 1 of the fair value hierarchy. The market approach pertains to transactions in active markets involving identical or comparable assets or liabilities.

Level 2. The fair values determined through Level 2 of the fair value hierarchy are derived principally from or corroborated by observable market data. Inputs include quoted prices for similar assets, liabilities (risk adjusted), and market-corroborated inputs, such as market comparables, interest rates, yield curves, and other items that allow value to be determined.

Level 3. The fair values determined through Level 3 of the fair value hierarchy are derived principally from unobservable inputs to the extent that observable inputs are not available, thereby allowing for situations in which there is little, if any, market activity for the asset (or similar assets) at the measurement date. As of December 31, 2014 no fair value measurements for assets or liabilities under Level 3 were recognized in the Company's consolidated financial statements.

There were no changes in the Company's valuation techniques during the nine months ending December 31, 2014.

The Company is not exposed to changes in interest rates which could result in cash flow risks.

NOTE 4- FURNITURE AND EQUIPMENT

	December 31, 2014	December 31, 2013
Vehicles	$ 0	$ 0
Equipment	0	0
Furniture and fixtures	0	0
	0	0
Accumulated depreciation	0	0
	$ 0	$ 0

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NOTE 5 – INTANGIBLE ASSETS

On June 17, 2011, the Company acquired the assets of StockProfile.com, StockProfileTV.com, and SPNewsWire.com, which operate financial news Internet sites. The assets acquired included all intellectual property rights, goodwill and web sites for StockProfile.com, StockProfileTV.com, and SPNewsWire.com. In accordance with the terms and provisions of the agreement, the Company acquired the intellectual property rights, goodwill and web sites of StockProfile.com, StockProfileTV.com, and SPNewsWire.com in exchange for the issuance of 29,410,764 shares of the Company's restricted common stock. The shares of common stock were issued on June 17, 2011, and the transaction was valued at $5,000,000. The fair market value of the Company's common stock on the date of issuance was $0.17 per share. The intellectual property rights and web sites have been identified as intangible assets with indefinite useful lives.

Since the Company has recognized the acquired assets as long-lived assets, the acquired assets will not be amortized but the Company will conduct an annual review for impairment of the asset values in accordance with ASC 360-10-40.

NOTE 6 – ACCOUNTS PAYABLE AND OTHER ACCRUED LIABILITIES

Accounts payable and accrued expenses as of December 31, 2014 and December 31, 2013, consisted of the following:

	December 31, 2014	December 31, 2013
Trade accounts payable and other accrued liabilities	$ 824,537	$ 772,077
	$ 824,537	$ 772,077

NOTE 7 – CONVERTIBLE NOTES PAYABLE

During 2005, 2006, and 2007, the Company received funds totaling $701,500 pursuant to certain convertible notes payable. The notes bear interest at 7% per annum and payable annually, commencing December 13, 2006. As of December 31, 2014 and December 31, 2013, convertible notes payable and related accrued interest amounted to $651,150 and $ $408,232 and $651,150 and $355,009 respectively.

In January 2010, the Company received $50,000 for a 10% two year loan from a stockholder evidenced by a $25,000 convertible note. As of December 31, 2014 and December 31, 2013, this Convertible Notes Payable and related accrued interest amounted to $10,000 and $13,692 and $22,000 and $12,601 respectively.

In January 2008, the Company received $100,000 for an 8 ½% convertible note payable due on demand. As of September 30, 2014 and December 31, 2013, the convertible note payable and related accrued interest amounted to $50,000 and $43,210, and $50,000 and $40,022 respectively.

Company officers received convertible notes from 2005 and 2006 for $349,192 that bear 7% per annum interest. As of September 30, 2014 and December 31, 2013, the accrued interest for these related party notes amounted to $321,442 and $207,265 and $321,442 and $190,989 respectively.

During 2012, the Company received funds totaling $207,000 of funding from various sources in the form of convertible notes evidenced by notes that bear interest at various rates according to the terms and conditions of each note. As of September 30, 2014 and December 31, 2013, convertible notes payable and related accrued interest amounted to $173,500 and $30,580**,** and 207,000 and $22,002 respectively.

During 2013, the Company received funds totaling $490,000 of funding from various sources in the form of convertible notes evidenced by notes that bear interest at various rates according to the terms and conditions of each note. As of September 30, 2014 and December 31, 2013, convertible notes payable and related accrued interest amounted to $370,500 and $29,327**,** and $535,000 and $22,581 respectively.

During 2014, the Company received funds totaling $262,000 of funding from various sources in the form of convertible notes evidenced by notes that bear interest at various rates according to the terms and conditions of each note. As of September 30, 2014 and December 31, 2013, convertible notes payable and related accrued interest amounted to $262, 000 and $4,538**,** and $0 and $0 respectively.

The convertible notes payable are subordinated obligations of the Company and are unsecured. The Company has classified the convertible notes payable as current liabilities at September 30, 2014.

NOTE 8 – NOTES PAYABLE

During 2007, 2008 and 2009, the Company received $711,377 of funding from various sources in the form of loans evidenced by notes that bear interest at various rates according to the terms and conditions of each note. These notes are due on demand and are unsecured. The Company has classified these Notes Payable as current liabilities at December 31, 2014. As of December 31, 2014 and December 31, 2013, these notes payable and related accrued interest amounted to $430,842, and $208,620 and $430,842 and $183,229, respectively.

The Company received a secured loan for $160,000 in August of 2008 that was due and payable in February 2009 and is in default. The Company has classified this Note Payable as a current liability at December 31, 2013. As of December 31, 2014 and December 31, 2013, these notes payable and related accrued interest amounted to $160,000 and $214,567 and $160,000 and $185,766, respectively.

NOTE 9 – INVESTMENT ACCOUNT

The investment account reflects the Energy Today Inc. investment. During 2nd quarter of 2013 the ownership fell below 50.1% and therefore the financials were not consolidated.

NOTE 10 – SHAREHOLDERS' EQUITY

During the quarter ending December 31, 2014 the Company issued the following shares:

EQUITY ROLLFORWARD

31-Dec-14

	Preferred Stock		Common Stock		Additional	Accumulated	Shareholders'
	Shares	**Amount**	**Shares**	**Amount**	**Paid-In-Capital**	**Deficit**	**Equity**
Balances December 31, 2013	**250,000,000**	**75,000**	**307,156,650**	**1,679,436**	**4,763,779**	**-5,214,985**	**1,303,230**
Shares of common stock issued Q2 2014 debt conversion			43,057,719	43,058	125542		168,600
Shares issued in Q2 2014 in connection to services rendered			1,000,000	1,000			1,000
Shares cancelled in Q2 2014			-25,000,000	-25,000			-25,000
Shares issued in Q3 2014 connection to issuance of note			2,250,000	2,250			2,250
Shares of common stock issued Q3 2014 debt conversion			14,523,810	14,524	49976		64,500
Shares of common stock issued Q4 2014 debt conversion			3,191,489	3,191	4,309		7,500
Shares of common stock issued Q4 2014 issuance of a note			1,500,000				-
Shares of common stock issued Q4 2014 debt conversion			12,000,000	12,000	20,058		32,058
Shares of common stock issued Q4 2014 debt conversion			8,333,333	8,333	16,667		25,000
Net Loss for 12 months ended December 301 2014						-294,796	
Balances DEC 31, 2014	**250,000,000**	**75,000**	**368,013,001**	**1,738,792**	**4,980,330**	**-5,509,781**	**78,937**

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NOTE 11 – COMMITMENTS AND CONTINGENCIES

Capital Lease Obligations

The Company entered into various lease agreements during 2006 and 2007 to acquire certain equipment. Payments due under these capital lease obligations at June 30, 2014 and 2013 were $26,015 and $26,015 respectively, which are in default. The Company has classified these Capital Lease Obligations as current liabilities at September 30, 2014 and 2013.

Service Agreements

Periodically, the Company enters into various agreements for services including, but not limited to, public relations, financial consulting and sales consulting. The agreements generally are ongoing until such time as they are terminated. Compensation for services is paid either on a fixed rate, project cost or based on a percentage, as specified, and may be payable in shares of the Company's common stock or a warrant to purchase shares of the Company's common stock. During the nine months ended September 30, 2014 and 2013, the Company incurred expenses of $0 and $0 respectively, in connection with such arrangements. These expenses are included in marketing and general and administrative expenses in the accompanying consolidated unaudited statements of operations. There are no outstanding service agreements at December 31, 2014.

Employment Contract

The Company has no employment contracts.

Employee Retirement Plan

The Company does not offer retirement plans.

Financial Agreements

The Company has no outstanding financial agreements at December 31, 2014.

Other Contractual Obligations

During its normal course of business, the Company has made commitments under which it will or may be required to make payments in relation to certain transactions. These include lease and services agreements.

On April 29, 2014, the Company entered into an agreement to acquire Emerald Med Farms, LLC, a California based medical marijuana company for 11,000,000 shares of QED's common stock and providing up to $2,000,000 of funding for the operations. The management has the option to re-purchase up to 80% of the shares of Emerald Med Farms Inc. after 2 years after meeting the agreed to operational plan for revenue and resulting income, and realizing an agreed to return on investment from net operations. The company will be a wholly owned subsidiary of QED Connect, Inc.

Subsequent Events

In March 2015 the Company signed a QED's entry into a Share Purchase Agreement to acquire the shares of Green M&A Solutions, a private US company that has 100% ownership of Green Mine Solutions ("GMS"), a Colombian company with active gold mining operations. GMS has an interest in the La Palmichala property, located in the municipality of Remedios, in the Nordeste subregion of the Antioquía Department, Colombia. The region of the property is on the El Silencio geological formation which is one of the richest formations in Colombia. Green Mine Solutions has entered into Letter of Intent (LOI) for two mines and processing plants in San Pablo and Hidalgos, located 15 and 20 minutes respectively from La Palmichala. GMS is also very active in the areas surrounding the mine, helping farmers to grow Sacha Inchi. Sacha Inchi is a product that is very rich in Omega 3 and is the primary crop in Colombia presently used for the substitution of illegal crops, such as the coca plant. Transaction details will be released in subsequent filings.

In March 2015, the Company has terminated its agreement with Emerald Med Farms, Inc. and is re-evaluating its position in the medical marijuana business.