

SuperDirectories, Inc.
(A Development Stage Company)
Consolidated Balance Sheets
(Unaudited and Unreviewed)

| | June 30, 2012 | September 30, 2011 |
|--|------------------|--------------------|
| ASSETS | | |
| Current assets | | |
| Cash and cash equivalents | \$ 9,160 | \$ 49,576 |
| Prepaid expenses | 829 | 3,419 |
| Stock subscriptions receivable | - | 25,000 |
| Total current assets | 9,989 | 77,995 |
| Property and equipment | | |
| Office equipment | 128,653 | 127,658 |
| Less: Accumulated depreciation | (126,599) | (117,936) |
| Total property and equipment | 2,054 | 9,722 |
| Trade name, net | 1,000 | 1,162 |
| TOTAL ASSETS | \$ 13,043 | \$ 88,879 |
| LIABILITIES & STOCKHOLDERS' DEFICIT | | |
| Current liabilities | | |
| Accrued expenses | \$ 10,000 | \$ 10,000 |
| Accounts payable | 45,528 | 13,761 |
| Accounts payable - related party | 6,000 | 4,000 |
| Advances from officer | 349,709 | 344,709 |
| Total current liabilities | 411,237 | 372,470 |
| Stockholders' deficit | | |
| Series A preferred stock, par value \$0.00000001 per share, 10,000,000 | | |
| shares authorized, 1 share issued and outstanding as of | | |
| March 31, 2012 and September 30, 2011 | - | - |
| Series B preferred stock, par value \$0.00000001 per share, 90,000,000 | | |
| shares authorized, 12,253,840 shares issued and outstanding | | |
| as of March 31, 2012 and September 30, 2011 | - | - |
| Series C preferred stock, par value \$0.00000001 per share, 20,000,000 | | |
| shares authorized, -0- shares issued and outstanding as of | | |
| March 31, 2012 and September 30, 2011 | - | - |
| Common stock, par value \$0.00000001 per share, 49,880,000,000 | | |
| shares authorized, 891,181,337 and 1,161,246 shares issued and | | |
| outstanding as of June 30, 2012 and September 30, 2011, respectively | 9 | 29 |
| Additional paid-in capital | 8,407,094 | 8,345,134 |
| Deficit accumulated during the development stage | (8,805,297) | (8,628,754) |
| Total stockholders' deficit | (398,194) | (283,591) |
| TOTAL LIABILITIES & STOCKHOLDERS' DEFICIT | \$ 13,043 | \$ 88,879 |

See accompanying notes to the unaudited consolidated financial statements.

SuperDirectories, Inc.
(A Development Stage Company)
Consolidated Statements of Operations
(Unaudited and Unreviewed)

| | | | | | November 15, 1999 |
|---------------------------------------|--------------------|--------------------|---------------------|---------------------|-----------------------|
| | | | | | (Inception) |
| | Three Months Ended | | Nine Months Ended | | through |
| | June 30, | | June 30, | | June 30, |
| | 2012 | 2011 | 2012 | 2011 | 2012 |
| Revenues | \$ - | \$ - | \$ - | \$ - | \$ - |
| Expenses | | | | | |
| General and administrative expenses | 48,407 | 23,572 | 146,803 | 106,537 | 7,252,784 |
| Software costs | 10,336 | 21,385 | 20,916 | 92,142 | 1,255,404 |
| Depreciation and amortization | 606 | 4,137 | 8,824 | 12,502 | 128,856 |
| Impairment loss | - | - | - | - | 243,903 |
| Total operating expenses | <u>59,349</u> | <u>49,094</u> | <u>176,543</u> | <u>211,181</u> | <u>8,880,947</u> |
| Other income | | | | | |
| Other income | - | - | - | - | 125 |
| Interest income | - | 1 | - | 3 | 75,525 |
| Total other income | <u>-</u> | <u>1</u> | <u>-</u> | <u>3</u> | <u>75,650</u> |
| Income tax expense | - | - | - | - | - |
| Net loss | <u>\$ (59,349)</u> | <u>\$ (49,093)</u> | <u>\$ (176,543)</u> | <u>\$ (211,178)</u> | <u>\$ (8,805,297)</u> |
| Loss per common share - Basic | | | | | |
| and diluted | <u>\$ (0.00)</u> | <u>\$ (0.04)</u> | <u>\$ (0.01)</u> | <u>\$ (0.32)</u> | |
| Weighted average common shares | | | | | |
| outstanding - Basic and diluted | <u>40,283,086</u> | <u>1,161,024</u> | <u>20,722,193</u> | <u>659,925</u> | |

See accompanying notes to the unaudited consolidated financial statements.

SuperDirectories, Inc.
(A Development Stage Company)
Consolidated Statements of Cash Flows
(Unaudited and Unreviewed)

| | Nine Months Ended | | November 15, 1999 |
|---|-------------------|------------------|--------------------------|
| | June 30, | | (Inception) |
| | 2012 | 2011 | through June 30, 2012 |
| Cash Flows from Operating Activities | | | |
| Net loss | \$ (176,543) | \$ (211,178) | \$ (8,805,297) |
| Adjustments to reconcile net loss to net cash used in operating activities: | | | |
| Stock-based compensation expense | - | 4,716 | 4,850,955 |
| Depreciation and amortization | 8,825 | 12,502 | 128,857 |
| Impairment loss | - | - | 243,903 |
| Changes in operating assets and liabilities: | | | |
| Prepaid expenses and other current assets | 2,590 | (502) | (829) |
| Accounts payable | 31,767 | 4,782 | 45,527 |
| Accounts payable - related party | 2,000 | 10,000 | 6,000 |
| Accrued expense | - | (10,000) | 10,000 |
| Net Cash Used in Operating Activities | (131,361) | (189,680) | (3,520,884) |
| Cash Flows from Investing Activities | | | |
| Purchase of fixed assets | (995) | (776) | (372,557) |
| Trade name | - | - | (3,257) |
| Net Cash Used in Investing Activities | (995) | (776) | (375,814) |
| Cash Flows From Financing Activities | | | |
| Proceeds from sale of common stock | 86,940 | 84,096 | 3,739,841 |
| Retirement of common stock | - | - | (183,692) |
| Repayments of advances from officer | - | - | (100,000) |
| Advances from officer | 5,000 | 99,001 | 449,709 |
| Net Cash Provided by Financing Activities | 91,940 | 183,097 | 3,905,858 |
| Net Increase (Decrease) in Cash and Cash Equivalents | (40,416) | (7,359) | 9,160 |
| Cash and Cash Equivalents at Beginning of Period | 49,576 | 8,346 | - |
| Cash and Cash Equivalents at End of Period | \$ 9,160 | \$ 987 | \$ 9,160 |
| Supplemental Disclosures of Cash Flow Information: | | | |
| Cash paid for interest | \$ - | \$ - | |
| Cash paid for income taxes | \$ - | \$ - | |
| Non-Cash Financing Activities: | | | |
| Conversion of Series B preferred stock to common stock | \$ - | \$ 29 | |

See accompanying notes to the unaudited consolidated financial statements.

SuperDirectories, Inc.
(A Development Stage Company)
Notes to Consolidated Financial Statements
(Unaudited and Unreviewed)

Note 1 – Description of business and basis of presentation:

SuperDirectories, Inc. (“we”, “our”, the “Company”) is a corporation originally organized under the State of Delaware General Corporation Law. The Corporation was created on November 15, 1999 under the name Luke Smart, Inc. and was renamed SuperDirectories, Inc. on July 9, 2002. On August 19, 2010, the Company amended in Articles of Incorporation and transferred its registered address to the state of Wyoming.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Note 2 – Going concern:

During the nine months ended June 30, 2012, SuperDirectories, Inc. has not generated any revenue and therefore has been unable to generate cash flows sufficient to support its operations and has been dependent on advances from its officer. In addition to negative cash flow from operations, SuperDirectories, Inc. has experienced recurring net losses, and has a working capital deficit of \$401,248 as of June 30, 2012.

These factors raise substantial doubt about the Company’s ability to continue as a going concern. The consolidated financial statements do not include any adjustments that might be necessary if SuperDirectories, Inc. is unable to continue as a going concern. Management believes that actions presently being taken to obtain additional equity funding and implement its strategic plans provide the opportunity for the Company to continue as a going concern.

Note 3 – Related party transactions:

SuperDirectories, Inc. receives services and rents its administrative offices from Aqua Nature of USA, Inc., a company controlled by the majority shareholder of SuperDirectories, Inc. Services and rentals from related parties of \$36,000 for each of the nine months ended June 30, 2012 and 2011, are included in general and administrative expenses. As of June 30, 2012, \$11,000 is due to this related party.

During the nine months ended June 30, 2012 and 2011, the Company’s President and majority shareholder advanced \$5,000 and \$99,001, respectively, to the Company to fund its current operations. As of June 30, 2012, the amount due to the President and majority shareholder was \$349,709. The advances to the Company are unsecured, non-interest bearing and are payable upon demand.

Note 4 – Shareholders' equity:

During the nine months ended June 30, 2012, the Company sold 20,091 common shares at \$3.08 per share for \$61,940.

Stock issuances for services

On June 21, 2012, the Company's Board of Directors authorized the issuance of 850,000,000 shares of its common stock to its President and majority shareholder as compensation for services to be rendered to the Company, in accordance with an employment agreement executed on that date.

The Company entered into an agreement with a consultant for a one-year term, in exchange for a total of 40,000,000 shares of its common stock. The shares of common stock were issued in June 2012.

Management determined the fair value of these common shares issued for services approximates its par value. Accordingly, the estimated value of these shares of common stock was recognized at in the accompanying consolidated statements of operations during the nine months ended June 30, 2012 under general and administrative expenses.

Common stock split

On June 1, 2012, the Company recorded a 1-for-2,500 reverse split of its common stock.

The reverse split does not affect the number of common shares authorized for issuance. All share and per share information has been retroactively adjusted to reflect the reverse stock split in the financial statements and in the notes to financial statements for all periods presented, to reflect the reverse stock split as if it occurred at inception.