UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 10-K

☒ ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the fiscal year ended: December 31, 2014.

Commission file number: **000-53982**

SOLARIS POWER CELLS, INC.
(Exact name of registrant as specified in its charter)

Nevada	**46-3386352**
State or other jurisdiction of incorporation or organization	(I.R.S. Employer Identification No.)

3111 E. Tahquitz Way, Palm Springs, California, 92262
(Address of principal executive offices and Zip Code)

Registrant's telephone number, including area code: **760-600-5272**

N/A
(Former name or former address, if changed since last report)

Securities registered pursuant to Section 12(b) of the Act

Title of each class	Name of Exchange on which registered
None	N/A

Securities registered pursuant to Section 12(g) of the Act

None
(Title of Class)

Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act.

☐ Yes ☒ No

Indicate by check mark if the registrant is not required to file reports pursuant to Section 13 or Section 15(d) of the Act.

☐ Yes ☒ No

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days.

☒ Yes ☐ No

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T (§ 232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files).

☒ Yes ☐ No

Indicate by check mark if disclosure of delinquent filers pursuant to Item 405 of Regulation S-K (§ 229.405 of this chapter) is not contained herein, and will not be contained, to the best of registrant's knowledge, in definitive proxy or information statements incorporated by reference in Part III of this Form 10-K or any amendment to this Form 10-K. ☒

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer	☐		Accelerated filer	☐
Non-accelerated filer	☐	(Do not check if a smaller reporting company)	Smaller reporting company	☒

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Act).

☐ Yes ☒ No

State the aggregate market value of the voting and non-voting common equity held by non-affiliates computed by reference to the price at which the common equity was last sold, or the average bid and asked price of such common equity, as of the last business day of the registrant's most recently completed second fiscal quarter.

As of June 30, 2014, the last business day of the registrant's most recently completed second fiscal quarter the aggregate market value of the voting and non-voting common stock held by non-affiliates of the registrant was approximately $3,696,000, based on 36,960,000 shares of common stock held by non-affiliates and last sales price prior to June 30, 2014, being $0.10 per share.

APPLICABLE ONLY TO REGISTRANTS INVOLVED IN BANKRUPTCY PROCEEDINGS DURING THE PRECEDING FIVE YEARS:

Indicate by check mark whether the registrant has filed all documents and reports required to be filed by Section 12, 13 or 15(d) of the Securities Exchange Act of 1934 subsequent to the distribution of securities under a plan confirmed by a court.

☐ Yes ☐ No

APPLICABLE ONLY TO CORPORATE REGISTRANTS

Indicate the number of shares outstanding of each of the registrant's classes of common stock, as of the latest practicable date. 82,716,684 shares of common stock as at April 15, 2015.

DOCUMENTS INCORPORATED BY REFERENCE

List hereunder the following documents if incorporated by reference and the Part of the Form 10-K (e.g., Part I, Part II, etc.) into which the document is incorporated: (1) any annual report to security holders; (2) any proxy or information statement; and (3) any prospectus filed pursuant to Rule 424(b) or (c) of the Securities Act of 1933. The listed documents should be clearly described for identification purposes (e.g., annual report to security holders for fiscal year ended December 24, 1980). **Not Applicable**

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PART I

This transition report on Form 10-K contains forward-looking statements. Forward-looking statements are projections of events, revenues, income, future economic performance or management's plans and objectives for future operations. In some cases, you can identify forward-looking statements by the use of terminology such as "may", "should", "expects", "plans", "anticipates", "believes", "estimates", "predicts", "potential" or "continue" or the negative of these terms or other comparable terminology. Examples of forward-looking statements made in this transition report on Form 10-K includes statements about:

- our marketing plan;
- our plans to hire industry experts and expand our management team;
- our beliefs regarding the future of our competitors;
- our anticipated development schedule;
- the anticipated benefits of our product;
- our expectation that the demand for our products will eventually increase; and
- our expectation that we will be able to raise capital when we need it.

These statements are only predictions and involve known and unknown risks, uncertainties and other factors, including:

- general economic and business conditions;
- we may have product liability claims;
- we may not be successful in commercialization of our products;
- regulatory changes may hurt the market for our products;
- we may not be able to protect our intellectual property rights;
- our auditors have issued a going concern opinion regarding our company;
- competition for, among other things, capital, products and skilled personnel; and
- other factors discussed under the section entitled "Risk Factors",

any of which may cause our company's or our industry's actual results, levels of activity, performance or achievements to be materially different from any future results, levels of activity, performance or achievements expressed or implied by these forward-looking statements.

While these forward-looking statements and any assumptions upon which they are based are made in good faith and reflect our current judgment regarding the direction of our business, actual results will almost always vary, sometimes materially, from any estimates, predictions, projections, assumptions or other future performance suggested herein. Except as required by applicable law, including the securities laws of the United States, we do not intend to update any of the forward-looking statements to conform these statements to actual results.

As used in this report, the terms “we”, “us” and “our” mean Solaris Power Cells, Inc., a Nevada corporation. In this report, unless otherwise specified, all dollar amounts are expressed in United States dollars and all references to “common shares” refer to the common shares in our capital stock.

ITEM 1. BUSINESS.

Overview

We were formed as a Nevada corporation, “Rolling Technologies, Inc.,” on July 27, 2007. On August 12, 2013, we changed our name to Solaris Power Cells, Inc. Effective August 12, 2013, we effected a 24 for 1 forward stock split of our authorized, and issued and outstanding shares of common stock. Our authorized common stock increased from 90,000,000 shares of common stock to 2,160,000,000 shares of common stock, and our issued and outstanding capital increased from 2,150,000 shares of common stock to 51,600,000 shares of common stock. We are in the infancy of developing our products and have generated minimal sales to date and are in the process of developing our foundation product which is our energy storage device. We do not have any contracts in place relating to the manufacturing, development, or sales of our future products.

Our Product

We are developing a renewable energy storage device, known as a “passive electron storage array”, to market to residential and commercial industrial users. We currently have developed a prototype of our Solaris Power Cell, which is a 100% lead-free, solid state digital storage device. Our device provides a PCBA (Printed Circuit Board Assembly) that creates an intelligent power cell creating digital energy storage solution capable of providing energy storage to applications normally reliant and equipped with highly toxic lead acid, nickel metal hydride batteries. Our products can use any renewable or non-energy source including sun, wind, water, motion or thermal to provide the energy to be stored.

Our system stores DC energy at a rate limited only by the network feeding it, as it has reaching 98%. Our product design allows for mass production and we anticipate it will compete head on with lead acid batteries.

Off-grid lithium-ion and other battery types currently used in energy storage is limited in the flow of energy that can be accepted and stored at any given time and suffer from deficiencies such as short-life-cycles and are a hazardous waste product. In a typical battery, only a percentage of the energy sent to the battery is accepted; the balance is wasted. Our product is anticipated to accept close to 100% of its storage capacity very quickly because our charging process is only limited by the network, and not our technology.

In other words, a normal battery can take hours to recharge, whereas our product can recharge in significantly less time compared to similar voltage storage capacity. A typical battery has a lifespan of 400-500 charge/discharge cycles, whereas our product can have 1,000,000 charge/discharge cycles.

Solar panel manufacturers and other energy providers are working to maximize the amount of electrical power they can generate, but they are losing that power to poor battery performance. We hope we can provide a better solution to those manufactures for use by the end users, and into new markets.

We incorporate and implement a digital balancing design to insure the proper voltage is maintained on each power cell, thus making each cell smart. The energy is available to the regulator circuits that will regulate the output, current and voltage. The capacity of the storage transfer rate is not limited in voltage or current and is controlled by our intelligent power controller and can be configured per application. The output of regulator section can be greater or less than the input voltage provided by the power cell. The output from the power cell system is regulated AC or DC power provided to the connected electrical systems.

Insurance

We do not maintain any insurance and do not intend, at this time, to maintain insurance. Because we do not have any insurance, if we are involved in a legal action, we may not have sufficient funds to defend the litigation.

Employees

We currently have no full time employees, other than our officers and directors and one part time administrative assistant. .

Research and Development Expenditures

During the year ended December 31, 2014, we incurred research and development expenses of $89,085.

Subsidiaries

We do not have any subsidiaries.

Patents and Trademarks

We do not own, either legally or beneficially, any patents or trademarks. We currently rely on trade secrets to protect our intellectual property. We have filed a provisional Patent Application with the United States Patent & Trademark Office (USTPO) and have received Patent Application Serial Number 61,885,027 as described under section 37 CFR 1.53(c) . We have filed with the United States Patent & Trademark Office (USPTO) a logo design and corporate name trademark and have received Trademark Serial Numbers 86,079,166 and 86,079,169.

ITEM 1A. RISK FACTORS.

An investment in our common stock involves a high degree of risk. You should carefully consider the risks described below and the other information in this transition report on Form 10-K before investing in our common stock.

Risks Associated with our Business

We will encounter manufacturing risks and may face product liability claims.

Our future manufacture and sale of battery systems may expose us to significant risk of product liability claims. We may obtain product liability insurance, but such coverage may be inadequate to protect us from any liabilities we may incur, or we may not be able to maintain adequate product liability insurance at acceptable rates. If a product liability claim or series of claims were brought against us for uninsured liabilities or for amounts in excess of insurance coverage, and it is ultimately determined that we are liable, we may be liable to pay the claim, which could exceed the resources available to us. In addition, we could experience some material design or manufacturing failure, a quality system failure, other safety issues or heightened regulatory scrutiny that may warrant a recall of our products. A recall of any of our products could also result in increased product liability claims and damage to our reputation.

Since we lack a meaningful operating history, it is difficult for potential investors to evaluate our business.

Our limited operating history makes it difficult for potential investors to evaluate our business or prospective operations. We are subject to all the risks inherent in the initial organization, financing, expenditures, complications and delays inherent in a new business. Investors should evaluate an investment in us in light of the uncertainties encountered by new companies in an intensely competitive industry. Our business is dependent upon the implementation of our business plan, as well as our ability to enter into agreements with third parties for, among other things, the manufacturing of our products on commercially favorable terms. There can be no assurance that our efforts will be successful or that we will be able to attain profitability.

We may not be able to achieve commercialization of any products on the timetable we anticipate, or at all.

We cannot guarantee that we will be able to continue to develop commercially viable battery systems on the timetable we anticipate, or at all. The continued commercialization of our battery system requires substantial technological advances to improve the efficiency, functionality, durability, reliability, cost and performance of these products and to develop commercial volume manufacturing processes for our future products. Developing our technology may require substantial capital, and we cannot assure you that we will be able to generate or secure sufficient funding on acceptable terms to pursue commercialization plans on a larger scale. In addition, before any product can be released to market, it must be subjected to numerous field tests. These field tests may encounter problems and delays for a number of reasons, many of which are beyond our control. If these field tests reveal technical defects or reveal that our potential products do not meet performance goals, including useful life, reliability, and durability, our commercialization schedule could be delayed, and potential purchasers may decline to purchase future systems and products.

The commercialization of our battery systems also may depend on our ability to significantly reduce the costs of future systems and products. We cannot assure you that we will be able to sufficiently reduce the cost of these products versus existing technologies without reducing performance, reliability and durability, which would adversely affect consumers' willingness to buy future products.

We cannot assure you that we will be able to successfully execute our business plan.

The execution of our business plan poses many challenges and is based on a number of assumptions. We cannot assure you that we will be able to execute our business plan. Narrowing the scope of our development activities may not accelerate product commercialization. If we experience significant cost overruns on any of our product development programs, or if our business plan is more costly than anticipated, certain research and development activities may be delayed or eliminated, resulting in changes or delays to our commercialization plans.

Potential fluctuations in our financial and business results makes forecasting difficult and may restrict our access to funding for our commercialization plan.

We expect our operating results to vary significantly from quarter to quarter and even year to year. As a result, quarter to quarter or year to year comparisons of these operating results are not expected to be meaningful. Due to our business' stage of development, it is difficult to predict potential future revenues, if any, or results of operations accurately. It is likely that in one or more future quarters our operating results will fall below the expectations of investors or securities analysts, if any, who follow our Company. In addition, investors or security analysts may misunderstand our business decisions or have expectations that are inconsistent with our business plan. This may result in our business activities not meeting their expectations. Not meeting investor or security analyst expectations may materially and adversely impact the trading price of our common shares, and increase the cost and restrict our ability to secure required funding to pursue our commercialization plans.

A mass market for our products may never develop or may take longer to develop than we anticipate.

We do not know whether end-users will want to use our products. The development of a mass market for our battery system may be affected by many factors, some of which are beyond our control, including the emergence of newer, more competitive technologies and products, the future cost of raw materials used by our systems, regulatory requirements, consumer perceptions of the safety of any developed products and consumer reluctance to buy a new product.

If a mass market fails to develop or develops more slowly than anticipated, we may be unable to recover the losses it will have incurred in the development of our current and potential future products and may never achieve profitability. In addition, we cannot guarantee that we will be able to develop, manufacture or market any products if sales levels do not support the continuation of those products.

Regulatory changes could hurt the market for our products.

Changes in existing government regulations and the emergence of new regulations with respect to our products may hurt the market for our future products. Environmental laws and regulations in the U.S. and other countries have driven interest in alternate energy systems. We cannot guarantee that these laws and policies will not change. Changes in these laws and other laws and policies or the failure of these laws and policies to become more widespread could result in consumers abandoning their interest in our products in favor of alternative technologies. In addition, as alternative energy products are introduced into the market, the governments in countries we intend to market our products may impose burdensome requirements and restrictions on the use of these technologies that could reduce or eliminate demand for some or all of our potential products.

If we fail to protect our intellectual property rights, competitors may be able to use our technology, which could weaken our competitive position, eliminate the potential for future revenue and increase costs.

We believe that our long-term success will depend to a large degree on our ability to protect the proprietary technology that we have developed or any other technology that we may develop or acquire in the future. Although we intend to aggressively pursue anyone we reasonably believe is infringing upon our intellectual property rights, initiating and maintaining suits against third parties that may infringe upon those intellectual property rights will require substantial financial resources. In addition, significant financial resources could be required to defend against any suits brought against us claiming our infringement of others' intellectual property rights. We may not have the financial resources to bring or defend such suits, and if such suits emerge, we may not prevail. Regardless of our success in any such actions, we could incur significant expenses in connection with such suits.

Failure to protect any intellectual property rights could seriously harm our business and prospects because we believe that developing new systems and products that are unique to us is critical to our success. We will rely on patent, trade secret, trademark and copyright law to protect our intellectual property. However, some of the intellectual property may not be covered by any patent or patent application, and certain patents will eventually expire. We cannot assure that any present or future issued patents will protect the technology. Moreover, our patent position is subject to complex factual and legal issues that may give rise to uncertainty as to the validity, scope and enforceability of a particular patent. Accordingly, there is no assurance that:

- any of the patents or patent applications developed, acquired or licensed by us will not be invalidated, circumvented, challenged, rendered unenforceable;
- licensed to others; or
- any potential future patent applications will be issued with the breadth of claim coverage sought by us, if issued at all.

In addition, effective patent, trademark, copyright and trade secret protection may be unavailable, limited or not applied for in certain countries.

We may also seek to protect any proprietary intellectual property, including intellectual property that may not be patented or patentable, in part by confidentiality agreements and, if applicable, inventors' rights agreements with strategic partners and employees. We can provide no assurance that these agreements will not be breached, that we will have adequate remedies for any breach or that such persons or institutions will not assert rights to intellectual property arising out of these relationships.

Future intellectual property may be acquired without typical representations and warranties. If necessary or desirable, we may seek further licenses under the patents or other intellectual property rights of others. However, we can give no assurances that we will obtain such licenses or that the terms of any offered licenses will be acceptable to us. The failure to obtain a license from a third party for intellectual property we use could cause us to incur substantial liabilities and to suspend the development, manufacture or shipment of products or our use of processes requiring the use of such intellectual property.

We may be involved in intellectual property litigation that causes us to incur significant expenses or prevents us from selling any developed products.

We may become subject to lawsuits in which it is alleged that we have infringed the intellectual property rights of others or commence lawsuits against others who we believe are infringing upon our rights. Involvement in intellectual property litigation could result in significant expense, adversely affecting the development of the challenged product or intellectual property and diverting the efforts of our technical and management personnel, whether or not such litigation is resolved in its favor. In the event of an adverse outcome as a defendant in any such litigation, we may, among other things, be required to:

- pay substantial damages;
- cease the development, manufacture, use, sale or importation of any developed products that infringe upon other patented intellectual property;
- expend significant resources to develop or acquire non-infringing intellectual property;
- discontinue processes incorporating infringing technology; or
- obtain licenses to the infringing intellectual property.

We can provide no assurance that we would be successful in such development or acquisition, or that such licenses would be available upon reasonable terms. Any such development, acquisition or license could require the expenditure of substantial time and other resources and could have a material adverse effect on our business and financial results.

We will face significant competition.

As alternative energy technologies have the potential to replace existing power products, competition for those products will come from current power technologies, from improvements to current power technologies, and from new alternative power technologies, including other types of alternative energy technologies. Each of our target markets is currently serviced by existing manufacturers with existing customers and suppliers. These manufacturers use proven and widely accepted technologies.

Additionally, there are competitors working on developing technologies other than our system, such as advanced lithium-ion batteries and battery/fuel cell hybrids in each of our targeted markets. Some of these technologies are as capable of fulfilling existing and proposed regulatory requirements as our technology.

There are many different individuals, institutions and companies across the United States, Canada, Europe and Japan, including corporations, national laboratories and universities that are actively engaged in the development and manufacture of alternative energy technologies. Each of these competitors has the potential to capture market share in any of our future target markets.

Many of these competitors have substantial financial resources, customer bases, strategic alliances, manufacturing, marketing and sales capabilities, and businesses or other resources which give them significant competitive advantages over our company.

The loss of the services of certain key employees, or the failure to attract additional key individuals, would materially adversely affect our business.

Our success will depend on the continued services of certain technology development and marketing personnel. In addition, our success depends in large part on our ability in the future to attract and retain key management, engineering, scientific, manufacturing and operating personnel. Recruiting personnel for the alternative energy industries is highly competitive. We cannot guarantee that we will be able to attract and retain qualified executive, managerial and technical personnel needed for the development of potential products business. Our failure to attract or retain qualified personnel could have a material adverse effect on our business. Liquidity issues, discussed earlier, could severely impact our ability to attract qualified key personnel or retain existing personnel.

New legislation, including the Sarbanes-Oxley Act of 2002, may make it more difficult for us to retain or attract officers and directors.

The *Sarbanes-Oxley Act of 2002* was enacted in response to public concerns regarding corporate accountability in connection with recent accounting scandals. The stated goals of the *Sarbanes-Oxley Act of 2002* are to increase corporate responsibility, to provide for enhanced penalties for accounting and auditing improprieties at publicly traded companies, and to protect investors by improving the accuracy and reliability of corporate disclosures pursuant to the securities laws. The *Sarbanes-Oxley Act of 2002* generally applies to all companies that file or are required to file periodic reports with the SEC, under the *Securities Exchange Act of 1934*. Upon becoming a public company, we will be required to comply with the *Sarbanes-Oxley Act of 2002*. The enactment of the *Sarbanes-Oxley Act of 2002* has resulted in a series of rules and regulations by the SEC that increase responsibilities and liabilities of directors and executive officers. The perceived increased personal risk associated with these recent changes may deter qualified individuals from accepting these roles. As a result, it may be more difficult for us to attract and retain qualified persons to serve on our board of directors or as executive officers. We continue to evaluate and monitor developments with respect to these rules, and we cannot predict or estimate the amount of additional costs we may incur or the timing of such costs.

Risks Associated with our Financial Condition

Because our auditor has issued a going concern opinion regarding our company, there is an increased risk associated with an investment in our company.

We have earned minimal revenue since our inception, which makes it difficult to evaluate whether we will operate profitably. We have incurred cumulative net losses of $4,648,253 since inception. We have not attained profitable operations. As of December 31, 2014 we had cash and cash equivalents in the amount of $65,580. Our future is dependent upon our ability to obtain financing or upon future profitable operations. We reserve the right to seek additional funds through private placements of our common stock and/or through debt financing. Our ability to raise additional financing is unknown. We do not have any formal commitments or arrangements for the advancement or loan of funds. For these reasons, our auditors stated in their report that they have substantial doubt we will be able to continue as a going concern. As a result, there is an increased risk that you could lose the entire amount of your investment in our company.

Risks Related to Our Securities

If a market for our common stock does not develop, shareholders may be unable to sell their shares.

A market for our common stock may never develop. We are listed for trading on the OTC Bulletin Board but have limited trading. A public market may not materialize. If a public market for our common stock does not develop, investors may not be able to sell the shares of our common stock that they have purchased and may lose all of their investment.

If we issue shares of preferred stock with superior rights than the common stock, it could result in the decrease the value of our common stock and delay or prevent a change in control of us.

Our board of directors is authorized to issue up to 10,000,000 shares of preferred stock. Our board of directors has the power to establish the dividend rates, liquidation preferences, voting rights, redemption and conversion terms and privileges with respect to any series of preferred stock. The issuance of any shares of preferred stock having rights superior to those of the common stock may result in a decrease in the value or market price of the common stock. Holders of preferred stock may have the right to receive dividends, certain preferences in liquidation and conversion rights. The issuance of preferred stock could, under certain circumstances, have the effect of delaying, deferring or preventing a change in control of us without further vote or action by the stockholders and may adversely affect the voting and other rights of the holders of common stock.

If a public market for our common stock develops, short selling could increase the volatility of our stock price.

Short selling occurs when a person sells shares of stock which the person does not yet own and promises to buy stock in the future to cover the sale. The general objective of the person selling the shares short is to make a profit by buying the shares later, at a lower price, to cover the sale. Significant amounts of short selling, or the perception that a significant amount of short sales could occur, could depress the market price of our common stock. In contrast, purchases to cover a short position may have the effect of preventing or retarding a decline in the market price of our common stock, and together with the imposition of the penalty bid, may stabilize, maintain or otherwise affect the market price of our common stock. As a result, the price of our common stock may be higher than the price that otherwise might exist in the open market. If these activities are commenced, they may be discontinued at any time. These transactions may be effected on over-the-counter bulletin board or any other available markets or exchanges. Such short selling, if it were to occur, could impact the value of our stock in an extreme and volatile manner to the detriment of our shareholders.

Because we do not expect to pay dividends for the foreseeable future, investors seeking cash dividends should not purchase our common stock.

We have never declared or paid any cash dividends on our common stock. We currently intend to retain future earnings, if any, to finance the expansion of our business. As a result, we do not anticipate paying any cash dividends in the foreseeable future. Our payment of any future dividends will be at the discretion of our board of directors after taking into account various factors, including but not limited to, our financial condition, operating results, cash needs, growth plans and the terms of any credit agreements that we may be a party to at the time. Accordingly, investors must rely on sales of their own common stock after price appreciation, which may never occur, as the only way to realize their investment. Investors seeking cash dividends should not purchase our common stock.

Because we will be subject to the "Penny Stock" rules, the level of trading activity in our stock may be limited.

Broker-dealer practices in connection with transactions in "penny stocks" are regulated by penny stock rules adopted by the Securities and Exchange Commission. Penny stocks generally are equity securities with a price of less than $5.00 (other than securities registered on some national securities exchanges or quoted on NASDAQ). The penny stock rules require a broker-dealer, prior to a transaction in a penny stock not otherwise exempt from the rules, to deliver a standardized risk disclosure document that provides information about penny stocks and the nature and level of risks in the penny stock market. The broker-dealer also must provide the customer with current bid and offer quotations for the penny stock, the compensation of the broker-dealer and its salesperson in the transaction, and, if the broker-dealer is the sole market maker, the broker-dealer must disclose this fact and the broker-dealer's presumed control over the market, and monthly account statements showing the market value of each penny stock held in the customer's account. In addition, broker-dealers who sell these securities to persons other than established customers and "accredited investors" must make a special written determination that the penny stock is a suitable investment for the purchaser and receive the purchaser's written agreement to the transaction. Consequently, these requirements may have the effect of reducing the level of trading activity, if any, in the secondary market for a security subject to the penny stock rules, and investors in our common stock may find it difficult to sell their shares.

We are required to remain current in our filings with the SEC and our securities will not be eligible for quotation on the over-the-counter bulletin board if we are not current in our filings with the SEC.

In the event that our shares are quoted on the over-the-counter bulletin board, we will be required in order to remain current in our filings with the SEC in order for shares of our common stock to be eligible for quotation on the over-the-counter bulletin board. In the event that we become delinquent in our required filings with the SEC, quotation of our common stock will be terminated following a 30 day grace period if we do not make our required filing during that time. If our shares are not eligible for quotation on the over-the-counter bulletin board, investors in our common stock may find it difficult to sell their shares.

ITEM 1B. UNRESOLVED STAFF COMMENTS.

Not Applicable.

ITEM 2. PROPERTIES.

Our executive office is located at 3111 E. Tahquitz Way, Palm Springs, California, 92262. This office is provided to us by Coachella Valley Economic Partnership. Effective September 25, 2013, we entered into a lease agreement for a facility for the Research & Development, Testing and Manufacture of our products, located at 2901 East Alejo Road, Palm Springs, California. The facility is approximately 8,500 square feet and is located within blocks of United Parcel Service distribution center, Fed Ex distribution center and the Palm Springs International Airport. We pay rent of $1,780 per month.

ITEM 3. LEGAL PROCEEDINGS.

We know of no material pending legal proceedings to which our company is a party or of which any of our properties is the subject. In addition, we do not know of any such proceedings contemplated by any governmental authorities.

We know of no material proceedings in which any of our directors, officers or affiliates, or any registered or beneficial stockholder is a party adverse to our company, or has a material interest adverse to our company.

ITEM 4. MINE SAFETY DISCLOSURES.

Not Applicable.

PART II

ITEM 5. MARKET FOR REGISTRANT'S COMMON EQUITY, RELATED STOCKHOLDER MATTERS AND ISSUER PURCHASES OF EQUITY SECURITIES.

Market for Securities

Our common stock is not traded on any exchange. Our common stock is quoted on the OTCQB operated by the OTC Markets Group under the trading symbol "SPCL". In connection with the change of our name from "Rolling Technologies, Inc." to "Solaris Power Cells, Inc." our trading symbol changed to "SPCL" on September 12, 2013.

Set forth below are the range of high and low bid quotations by quarter for our common stock from the OTC Bulletin Board during the 12 month periods ended December 31, 2014 and 2013:

Trading in stocks quoted on the OTCQB is often thin and is characterized by wide fluctuations in trading prices due to many factors that may have little to do with a company's operations or business prospects. We cannot assure you that there will be a market for our common stock in the future.

Holders of Our Common Stock

2013 Fiscal Year	Bid Price	
	Hi	**Low**
March 31, 2013	$ none	$ none
June 30, 2013	$ none	$ none
September 30, 2013	$ none	$ none
December 31, 2013	$ 0.75	$ 0.40
2014 Fiscal Year		
March 31, 2014	$ 0.75	$ 0.75
June 30, 2014	$ 0.10	$ 0.010
September 30, 2014	$ 0.08	$ 0.08
December 31, 2014	$ 0.06	$ 0.05

As at April 15, 2015, we had 107 holders of our common stock. Our transfer agent is Quicksilver Stock Transfer, LLC with an office at One Summerlin, 1980 Festival Plaza Dr., Las Vegas, NV 89135.

Dividends

We have never declared or paid any cash dividends on our common stock. We currently intend to retain future earnings, if any, to increase our working capital and do not anticipate paying any cash dividends in the foreseeable future.

We must not declare, pay or set apart for payment any dividend or other distribution (unless payable solely in shares of our common stock or other class of stock junior to our preferred stock as to dividends or upon liquidation) in respect of our common stock, or other class of stock junior to our preferred stock, nor must we redeem, purchase or otherwise acquire for consideration shares of any of the foregoing, unless dividends, if any, payable to holders of our preferred stock for the current period (and in the case of cumulative dividends, if any, payable to holders of our preferred stock for the current period and in the case of cumulative dividends, if any, for all past periods) have been paid, are being paid or have been set aside for payment, in accordance with the terms of our preferred stock, as fixed by our board of directors.

Other than as stated above, there are no restrictions in our articles of incorporation or bylaws that prevent us from declaring dividends. The Nevada Revised Statutes, however, do prohibit us from declaring dividends where, after giving effect to the distribution of the dividend: (1) we would not be able to pay our debts as they become due in the usual course of business; and (2) or our total assets would be less than the sum of our total liabilities plus the amount that would be needed to satisfy the rights of stockholders who have preferential rights superior to those receiving the distribution.

Recent Sales of Unregistered Securities

During the years ended December 31, 2014 and 2013, we have not sold any equity securities that were not registered under the *Securities Act of 1933* that were not previously reported in an annual report on Form 10-K, quarterly report on Form 10-Q or current report on Form 8-K.

Securities authorized for issuance under equity compensation plans

On November 27, 2013 our directors adopted an equity incentive plan (the "Plan"), the purpose of which is to attract and retain the types of employees, consultants and directors who will contribute to our long range success, to provide incentives that align the interests of employees, consultants and directors with those of our shareholders and to promote the success of our business. The Plan will be administered initially by our board of directors, who will be authorized to grant shares or options to acquire up to a total of 10,000,000 shares of our common stock.

The following table summarizes certain information regarding our equity compensation plans as at December 31, 2014:

Plan Category	Number of Securities to be Issued Upon Exercise of Outstanding Options, Warrants and Rights	Weighted-Average Exercise Price of Outstanding Options, Warrants and Rights	Number of Securities Remaining Available for Future Issuance Under Equity Compensation Plan
Equity compensation plans approved by security holders	N/A	N/A	N/A
Equity compensation plans not approved by security holders	Nil	N/A	10,000,000
Total	Nil	N/A	10,000,000

Issuer Purchases of Equity Securities

During the 12 month period ended December 31, 2014, we did not purchase any of our equity securities.

ITEM 6. SELECTED FINANCIAL DATA.

Not applicable.

ITEM 7. MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS.

Our management's discussion and analysis of financial condition, and results of operations provides a narrative about our financial performance and condition that should be read in conjunction with our audited financial statements for the year ended December 31, 2014 and the five months ended December 13, 2013, and related notes thereto.

Results of Operations

The following discussion of our financial condition and results of operations should be read together with the audited annual financial statements and the notes to the audited financial statements included in this transition report on Form 10-K. This discussion contains forward-looking statements that reflect our plans, estimates and beliefs. Our actual results may differ materially from those anticipated in these forward-looking statements.

Operating Results

Our operating results for the year ended December 31, 2014 and the five month period ended December 31, 2013 are summarized as follows:

	Year Ended December 31, 2014 ($)	Five Months Ended December 31, 2013 ($)
Revenue	30,110	nil
Operating Expenses	1,297,358	411,150
Net Loss	1,404,918	411,127

Revenues

We have limited operational history. From our inception on July 27, 2007 thru December 31, 2014 we generated minimal revenue. We do not anticipate, consistently, earning revenues until we procure additional financing to manufacture and market our products. There is no assurance that we will earn any revenues or in amounts that will enable us to continue as a going concern.

Expenses

Our expenses increased by $886,209 for the year ended December 31, 2014 compared to the five month period ended December 31, 2013 due to our increased operations and wages to our executive officers.

Liquidity and Capital Resources

Working Capital as at December 31, 2014 and 2013

At December 31, 2014 we had a working capital deficiency of $179,033 compared to a working capital of $184,338 at December 31, 2013, primarily due to financing activities, described below, offset by continued operational costs and ongoing research and development.

On December 31, 2014 we had cash and cash equivalents of $65,580 compared to December 31, 2013, when we had cash and cash equivalents of $151,881. We have incurred operating losses since inception, and this is likely to continue in the foreseeable future.

On August 23, 2013, we issued an aggregate of 1,666,666 units of our company to one investor at a price of $0.30 per unit for gross proceeds of $500,000. Each unit is comprised of one share of our common stock and one share purchase warrant, which will entitle the person to purchase an additional share at a price of $0.40 for a period of three years.

On September 4, 2013, we sold an aggregate of 100,000 units of our company at a price of $0.30 per unit for gross proceeds of $30,000. Each unit is comprised of one share of our common stock and one share purchase warrant, which will entitle the person to purchase an additional share at an exercise price of $0.40 for a period of three years.

On December 30, 2013, we sold an aggregate of 333,334 units of our company at a price of $0.30 per unit for gross proceeds of $100,000. Each unit is comprised of one share of our common stock and one share purchase warrant, which will entitle the person to purchase an additional share at an exercise price of $0.40 for a period of three years.

On May 21, 2014, we sold an aggregate of 1,333,331 units of our company at a price of $0.30 per unit for gross proceeds of $400,000. Each unit is comprised of one share of our common stock and one share purchase warrant, which will entitle the person to purchase an additional share at an exercise price of $0.40 for a period of three years.

On October 2, 2014 the Company issued 5,823,352 restricted common shares to a consultant for services rendered and to be rendered, recorded at a cost of $0.0 71 per share, for a total cost of $413,458.

On November 8, 2014 and December 31, 2014 the Company sold, for $54,550 cash, 300,000 and 1,000,000 restricted common shares to 2 investors for $0.0485 and $0.04 per share respectively.

We require funds to enable us to address our minimum current and ongoing expenses.

Cash Flows

Cash Used in Operating Activities

Our cash used in operating activities for the year ended December 31, 2014 was $585,969 compared to $427,249 for the five months ended December 31, 2013. The increase resulted from the payment of stock based compensation and the reduction of overhead and cash paid salaries..

Cash Used in Investing Activities

Our cash used in investing activities for the year ended December 31, 2014 and the five month period ended December 31, 2013 consists of the acquisition of property and equipment.

Cash provided by Financing Activities

Our cash provided by financing activities decreased to $504,550 for the year ended December 31, 2014 compared to $600,000 for the five months ended December 31, 2013 due to decreased equity financings as described above.

Going Concern

We anticipate that our cash on hand will not be sufficient to satisfy all of our cash requirements for the next twelve month period. We currently do not have committed sources of additional financing and may not be able to obtain additional financing, particularly, if the volatile conditions in the stock and financial markets persist. If we require any additional financing, we plan to raise any such additional capital primarily through equity financing. The issuance of additional equity securities by our company may result in a significant dilution in the equity interests of our current stockholders. There is no assurance that we will be able to obtain further funds required for our continued operations or that additional financing will be available to us when needed or, if available, that it can be obtained on commercially reasonable terms. If we are not able to obtain additional financing as required on a timely basis, we will not be able to meet certain obligations as they become due and we will be forced to scale down or perhaps even cease our operations.

Because we have yet to attain profitable operations, in their report on our financial statements for the year ended December 31, 2014, and the five months ended December 31, 2013, our independent auditors included an explanatory paragraph regarding the substantial doubt about our ability to continue as a going concern. We have not yet achieved profitable operations, have accumulated losses since our inception and expect to incur further losses in the development of our business, all of which raise substantial doubt about our ability to continue as a going concern. Our ability to continue as a going concern is dependent upon our ability to generate future profitable operations and/or to obtain the necessary financing to meet our obligations and repay our liabilities arising from normal business operations when they come due. The issuance of additional equity securities by us could result in a significant dilution in the equity interests of our current stockholders. Obtaining commercial loans, assuming those loans would be available, will increase our liabilities and future cash commitments.

Future Financings

We will require additional financing to fund our planned operations, including further development, regulatory requirements, and commercializing our existing assets. We currently do not have committed sources of additional financing and may not be able to obtain additional financing, particularly, if the volatile conditions in the stock and financial markets, and more particularly the market for early development stage company stocks persist.

There can be no assurance that additional financing will be available to us when needed or, if available, that it can be obtained on commercially reasonable terms. If we are not able to obtain the additional financing on a timely basis, if and when it is needed, we will be forced to delay or scale down some or all of our development activities or perhaps even cease the operation of our business.

Since inception, we have funded our operations primarily through equity and debt financings and we expect that we will continue to fund our operations through the equity and debt financing. If we raise additional financing by issuing equity securities, our existing stockholders' ownership will be diluted. Obtaining commercial loans, assuming those loans would be available, will increase our liabilities and future cash commitments.

There is no assurance that we will be able to maintain operations at a level sufficient for an investor to obtain a return on his, her, or its investment in our common stock. Further, we may continue to be unprofitable.

Application of Critical Accounting Policies

The critical accounting policies on which our financial statements for the year ended December 31, 2014 and the five months ended December 31, 2013, are based include the following:

Basis of Presentation

The financial statements of our company have been prepared in using the accrual basis of accounting in accordance with generally accepted accounting principles in the United States of America ("GAAP accounting") and are presented in US dollars. We have adopted a December 31 fiscal year end.

Cash and Cash Equivalents

We consider all highly liquid investments with maturities of six months or less to be cash equivalents. At December 31, 2014 and December 31, 2013, the Company had $65,580 and$151,881 of cash and cash equivalents, respectively.

Fair Value of Financial Instruments

The Company's financial instruments consist of cash and cash equivalents, prepaid expenses, inventory, and accounts payable and accrued expenses. The carrying amount of these financial instruments approximates fair value due either to length of maturity or interest rates that approximate prevailing market rates unless otherwise disclosed in these financial statements.

Research and development

We incur research and development costs to develop our new and next-generation products. Our products reach technological feasibility shortly before the products are released and therefore R&D costs are expensed as incurred.

Income Taxes

Income taxes are computed using the asset and liability method. Under the asset and liability method, deferred income tax assets and liabilities are determined based on the differences between the financial reporting and tax bases of assets and liabilities and are measured using the currently enacted tax rates and laws. A valuation allowance is provided for the amount of deferred tax assets that, based on available evidence, are not expected to be realized.

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 the financial statements and the reported amount of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Revenue Recognition

We recognize revenue when products are fully delivered or services have been provided and collection is reasonably assured.

Basic Income (Loss) Per Share

Basic income (loss) per share is calculated by dividing our net loss applicable to common shareholders by the weighted average number of common shares during the period. Diluted earnings per share is calculated by dividing our net income available to common shareholders by the diluted weighted average number of shares outstanding during the year. The diluted weighted average number of shares outstanding is the basic weighted number of shares adjusted for any potentially dilutive debt or equity. There are no such common stock equivalents outstanding as of December 31, 2014 and 2013.

Stock-Based Compensation

Stock-based compensation is accounted for at fair value in accordance with ASC 718. On November 27, 2013, we adopted an equity incentive plan but we have not granted any stock options. As of December 31, 2014, we have not issued any stock-based payments to its employees.

Recent Accounting Pronouncements

We do not expect the adoption of recently issued accounting pronouncements to have a significant impact on our results of operations, financial position or cash flow.

Off-Balance Sheet Arrangements

We have no off-balance sheet arrangements that have or are reasonably likely to have a current or future effect on our financial condition, changes in financial condition, revenues or expenses, results of operations, liquidity, capital expenditures or capital resources that is material to investors.

ITEM 7A. QUANTITATIVE AND QUALITATIVE DISCLOSURES ABOUT MARKET RISK.

Not applicable.

ITEM 8. FINANCIAL STATEMENTS AND SUPPLEMENTARY DATA.

SOLARIS POWER CELLS, INC.
FINANCIAL STATEMENTS

DECEMBER 31, 2014 and 2013

SOLARIS POWER CELLS, INC.
TABLE OF CONTENTS

DECEMBER 31, 2014 and 2013

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Boards of Directors and Stockholders
of Solaris Power Cells, Inc. Palm Springs, California

We have audited the accompanying balance sheet of Solaris Power Cells, Inc., as of December 31, 2014, and the related statements of operations, stockholders' equity (deficit), and cash flows for the year then ended. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The Company has determined that it is not required to have, nor were we engaged to perform, an audit of its internal control over financial reporting. Our audit included consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control over financial reporting. Accordingly, we express no such opinion. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Solaris Power Cells, Inc., as of December 31, 2014 and the results of its operations and cash flows for the year ended December 31, 2014, in conformity with accounting principles generally accepted in the United States.

The accompanying financial statements have been prepared assuming that Solaris Power Cells, Inc. will continue as a going concern. As discussed in Note 12 to the financial statements, the Company has incurred losses from operations, has limited working capital and is in need of additional capital to grow its operations so that it can become profitable. These factors raise substantial doubt about the Company's ability to continue as a going concern. Management's plans with regard to these matters are described in Note 12. The accompanying financial statements do not include any adjustments that might result from the outcome of this uncertainty.

/s/ KLJ & Associates, LLP

KLJ & Associates, LLP

St. Louis Park, Minnesota
April 20, 2015

1660 Highway 100 South
Suite 500
St Louis Park, MN 55416
630.277.2330

Silberstein Ungar, PLLC CPAs and Business Advisors

30600 Telegraph Road, Suite 2175
Bingham Farms, MI 48025-4586

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Boards of Directors
Solaris Power Cells, Inc.
Palm Springs, California

We have audited the accompanying balance sheet of Solaris Power Cells, Inc., as of December 31, 2013, and the related statements of operations, stockholders' equity (deficit), and cash flows for the five months then ended. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The Company has determined that it is not required to have, nor were we engaged to perform, an audit of its internal control over financial reporting. Our audit included consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control over financial reporting. Accordingly, we express no such opinion. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Solaris Power Cells, Inc., as of December 31, 2013 and the results of its operations and cash flows for the five months then ended, in conformity with accounting principles generally accepted in the United States.

The accompanying financial statements have been prepared assuming that Solaris Power Cells, Inc. will continue as a going concern. As discussed in Note 12 to the financial statements, the Company has incurred losses from operations, has limited working capital and is in need of additional capital to grow its operations so that it can become profitable. These factors raise substantial doubt about the Company's ability to continue as a going concern. Management's plans with regard to these matters are described in Note 12. The accompanying financial statements do not include any adjustments that might result from the outcome of this uncertainty.

/s/ Silberstein Ungar, PLLC
Silberstein Ungar, PLLC

Bingham Farms, Michigan
March 24, 2014

Solaris Power Cells, Inc.
Balance Sheets

	December 31, 2014		December 31, 2013	
Assets				
Current assets				
Cash and cash equivalents	$	65,580	$	151,881
Prepaid expenses		-		29,164
Inventory		-		41,012
Total current assets		65,580		222,057
Long term assets				
Property, and equipment, net		26,755		36,995
Total long term assets		26,755		36,995
Total assets	$	92,335	$	259,052
Liabilities and Stockholders' Equity (Deficit)				
Current liabilities				
Accounts payable and accrued expenses	$	18,102	$	37,719
Deferred compensation		112,368		-
Derivative liability		114,143		-
Total current liabilities		244,613		37,719
Long-term liabilities				
Convertible note payable, net of discount		9,132		-
Total long-term liabilities		9,132		-
Total liabilities		253,745		-
Stockholders' equity (deficit)				
Common stock, $0.001 par value, 2,160,000,000 shares authorized; 71,286,683 and 62,830,000 shares issued and outstanding, respectively as of December 31, 2014 and December 31, 2013		71,286		62,830
Additional paid in capital		4,288,501		3,483,617
Stock warrants		127,056		72,388
Deferred stock-based compensation		-		(154,167)
Accumulated deficit		(4,648,253)		(3,243,335)
Total stockholders' equity (deficit)		(161,410)		221,333
Total liabilities and stockholders' (deficit)	$	92,335	$	259,052

See accompanying notes to financial statements

Solaris Power Cells, Inc.
Statements of Operations

	For the year ended December 31, 2014	For the five months ended December 31, 2013
Revenue	$ 30,110	$ -
Cost of goods sold	54,231	-
Gross loss	(24,121)	-
Operating expenses		
Advertising	14,046	35,536
Consulting	579,422	30,833
Depreciation	11,615	2,933
Filing fees	15,639	8,242
General and administrative expenses	39,426	11,781
Professional fees	91,231	50,444
Rent	21,083	4,495
Research and development	89,085	64,380
Supplies	11,268	11,025
Travel and entertainment	31,754	11,164
Wages, taxes and employee benefits	392,790	180,317
Total operating expenses	1,297,359	411,150
Loss from operations	(1,321,480)	(411,150)
Other income (expense)		
Amortization of debt discount	(9,132)	-
Derivative expense	(68,131)	-
Interest expenses	(6,667)	-
Change in fair market value of derivative liability	3,988	-
Loss on disposal of fixed assets	(3,506)	-
Interest income	10	23
Total other income (expense)	(83,438)	-
Net loss	$ (1,404,918)	$ (411,127)
Basic and diluted loss per share	$ (0.02)	$ (0.01)
Weighted average shares outstanding Basic and diluted	65,150,889	60,882,222

See accompanying notes to financial statements

Solaris Power Cells, Inc
Statement of Stockholders' Equity (Deficit)
For the Periods Ended December 31, 2013 and 2014

	Common Stock Shares	Common Stock Par	Additional paid - in Capital	Stock Warrants	Deferred Stock - Based Compensation	Accumulated Deficit	Stockholders' Equity (Deficit)
Balance, July 31, 2013	51,600,000	$51,600	$ -	$ -	$ -	$ (168,208)	$ (116,608)
Common stock and warrants issued for cash	2,100,000	2,100	555,512	72,388	-	-	630,000
Foregiveness of shareholder debt	-	-	88,235	-	-	-	88,235
Common stock issued for services	250,000	250	184,750	-	(154,167)	-	30,833
Common stock and non cash dividend distribution issued for acquisition of intangible assets	8,880,000	8,880	2,655,120	-	-	(2,664,000)	-
Net loss for the five months ended December 31, 2013	-	-	-	-	-	(411,127)	(411,127)
Balance, December 31, 2013	62,830,000	62,830	3,483,617	72,388	(154,167)	(3,243,335)	221,333
Common stock and warrants issued for cash	1,333,331	1,333	343,999	54,668	-	-	400,000
Common stock issued for consulting services	5,823,352	5,823	407,635	-	-	-	413,458
Common stock issued for cash	1,300,000	1,300	53,250	-	-	-	54,550
Amortize deferred stock compensation	-	-	-	-	154,167	-	154,167
Net loss for the year ended December 31, 2014	-	-	-	-	-	(1,404,918)	(1,404,918)
	71,286,683	$71,287	$4,288,501	$127,056	$ -	$ (4,648,253)	$ (161,410)

See accompanying notes to financial statements

Solaris Power Cells, Inc.
Statements of Cash Flow

	For the year ended December 31, 2014	For the five months ended December 31, 2013
Cash flows from operating activities		
Net loss	$ (1,404,918)	$ (411,127)
Adjustments to reconcile net loss to cash used in operating activities		
Loss on disposal of fixed assets	3,506	-
Change in fair market value of derivative liability	(3,988)	-
Depreciation expense	11,615	2,933
Amortization of debt discount	9,132	-
Derivative Expense	68,131	-
Stock based compensation	567,625	30,833
(Increase) decrease in current assets		
(Increase) decrease in prepaid expenses	29,164	(29,164)
(Increase) decrease in inventory	41,012	(41,012)
Increase (decrease) in current liabilities:		
Increase in deferred compensation	112,368	-
Increase (decrease) in accounts payable and accrued expenses	(19,617)	20,288
Net cash used in operating activities	(585,969)	(427,249)
Cash flows from investing activities		
Acquisition of property and equipment	(4,882)	(39,928)
Net cash used in investing activities	(4,882)	(39,928)
Cash flows from financing activities		
Proceeds from issuance of common stock and stock warrants	454,550	600,000
Proceeds of loan payable	50,000	
Net cash provided by financing activities	504,550	600,000
Net increase (decrease) in cash and cash equivalents	(86,301)	132,823
Cash and cash equivalents, beginning balance	151,881	19,058
Cash and cash equivalents, ending balance	$ 65,580	$ 151,881
Supplementary information		
Cash paid during the year for:		
Interest	$ -	$ -
Income taxes	$ -	$ -
Supplementary non-cash investing and financing activities:		
Common stock and non-cash dividend distribution issued for acquisition of intangible assets	$ -	$ 2,664,000
Reclassification of stock deposits to proceeds from issuance of common stock and stock warrants	$ -	$ 30,000
Foregiveness of shareholder debt classified as contributed capital	$ -	$ 88,235

See accompanying notes to financial statements

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Business
Solaris Power Cells, Inc. (formerly Rolling Technologies, Inc.) ("Solaris" and the "Company") was incorporated in Nevada on July 27, 2007.

The Company is developing a renewable energy storage device to market to residential and commercial industrial users. Solaris currently has developed a prototype of our Solaris Power Cell, which is a 100% lead-free, solid state digital storage device. The device provides a PCBA (Printed Circuit Board Assembly) that creates an intelligent power cell creating a digital energy storage solution capable of providing energy storage to applications normally reliant and equipped with highly toxic inefficient lead acid, nickel metal hydride or lithium-ion batteries. The products can use any renewable energy source including sun, wind, water, motion or thermal to provide the energy to be stored. The product may also be used with non-renewable energy sources.

The Company's system stores DC energy at a rate limited only by the network feeding it, as it has efficiencies up to 98%. The product design allows for mass production and the anticipation is it will compete head on with lead acid or lithium-ion batteries.

Solaris incorporates and implements a digital balancing design to insure the proper voltage is maintained on each power cell, thus making each cell smart. The energy is available to the regulator circuits that will regulate the output current and voltage. The capacity of the storage transfer rate is not limited in voltage or current and is controlled by the intelligent power controller and can be configured per application. The output of regulator section can be greater or less that the input voltage provided by the power cell. The output from the power cell system is regulated AC or DC power provided to the connected electrical systems.

Basis of Presentation
The financial statements of the Company have been prepared in using the accrual basis of accounting in accordance with generally accepted accounting principles in the United States of America ("GAAP accounting") and are presented in US dollars. The Company has adopted a December 31 fiscal year end.

Fiscal Year End
In 2013 the Company changed its fiscal year-end from July 31 to December 31.

Cash and Cash Equivalents
Solaris considers all highly liquid investments with maturities of six months or less to be cash equivalents. At December 31, 2014 and December 31, 2013, the Company had $65,580 and $151,881 of cash and cash equivalents, respectively.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fair Value of Financial Instruments

The Company's financial instruments consist of cash and cash equivalents, prepaid expenses, inventory, and accounts payable and accrued expenses. The carrying amount of these financial instruments approximates fair value due either to length of maturity or interest rates that approximate prevailing market rates unless otherwise disclosed in these financial statements.

Fair value is defined as the exit price, or the amount that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants as of the measurement date. The guidance also establishes a hierarchy for inputs used in measuring fair value that maximizes the use of observable inputs and minimizes the use of unobservable inputs by requiring that the most observable inputs be used when available. Observable inputs are inputs market participants would use in valuing the asset or liability and are developed based on market data obtained from sources independent of the Company. Unobservable inputs are inputs that reflect the Company's assumptions about the factors market participants would use in valuing the asset or liability. The guidance establishes three levels of inputs that may be used to measure fair value:

Level 1. Observable inputs such as quoted prices in active markets;
Level 2. Inputs, other than the quoted prices in active markets, that are observable either directly or indirectly; and
Level 3. Unobservable inputs in which there is little or no market data, which require the reporting entity to develop its own assumptions.

The Company did not have any level 1 or level 3 financial instruments at December 31, 2014 and 2013. As of December 31, 2014, the derivative liabilities were considered a level 2 item; see Note 7. As of December 31, 2013, the Company had no level 2 financial instruments.

The carrying amounts reported in the accompanying financial statements for current assets and current liabilities approximate the fair value because of the immediate or short term maturities of the financial instruments.

Input Variables:

Valuation date	3-Sep-14	31-Dec-14
Stock Price @ valuation date	$ 0.100	$ 0.060
Exercise Price	$ 0.045	$ 0.031
Expected Life of the Option	2.00	1.67
Volatility	260%	263%
Annual Rate of Quarterly Dividends	0.00%	0.00%
Risk-Free Rate	0.52%	0.46%

Inventory
Inventory consists of ancillary products such as Golf Car chassis, Solar Panels, Power Cells, and various devices and components to support our finished goods. Inventory value is determined by the average cost method and management maintains inventory levels based on historical and industry trends. We regularly assess inventory quantities for excess and obsolescence primarily based on forecasted product demand. See Note 3.

Property and equipment
Property and equipment are being depreciated over their estimated useful lives, 3 to 5 years, using the straight-line method of depreciation for book purposes.

Long-Lived Assets
In accordance with ASC 350, the Company regularly reviews the carrying value of intangible and other long-lived assets for the existence of facts or circumstances, both internally and externally, that may suggest impairment. If impairment testing indicates a lack of recoverability, an impairment loss is recognized by the Company if the carrying amount of a long-lived asset exceeds its fair value.

Research and development
We incur research and development costs to develop our new and next-generation products. Our products reach technological feasibility shortly before the products are released and therefore R&D costs are expensed as incurred.

Income Taxes
Income taxes are computed using the asset and liability method. Under the asset and liability method, deferred income tax assets and liabilities are determined based on the differences between the financial reporting and tax bases of assets and liabilities and are measured using the currently enacted tax rates and laws. A valuation allowance is provided for the amount of deferred tax assets that, based on available evidence, are not expected to be realized.

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 the financial statements and the reported amount of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Revenue Recognition
The Company recognizes revenue when products are fully delivered or services have been provided and collection is reasonably assured.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Advertising Costs
Advertising costs are expensed as incurred. The Company incurred advertising costs of $14,046 for the year ended December 31, 2014 and $35,536 for the five months ended December 31, 2013..

Stock-Based Compensation
Stock-based compensation is accounted for at fair value in accordance with ASC 718. To date, the Company has not adopted a stock option plan and has not granted any stock options. As of December 31, 2014, the Company has not issued any stock-based payments to its employees.

Basic Income (Loss) Per Share
Basic income (loss) per share is calculated by dividing the Company's net loss applicable to common shareholders by the weighted average number of common shares during the period. Diluted earnings per share is calculated by dividing the Company's net income available to common shareholders by the diluted weighted average number of shares outstanding during the year. The diluted weighted average number of shares outstanding is the basic weighted number of shares adjusted for any potentially dilutive debt or equity. There are no such common stock equivalents outstanding as of December 31, 2014.

Recent Accounting Pronouncements

On June 10, 2014, the Financial Accounting Standards Board ("FASB") issued update ASU 2014-10, Development Stage Entities (Topic 915). Amongst other things, the amendments in this update removed the definition of development stage entity from Topic 915, thereby removing the distinction between development stage entities and other reporting entities from US GAAP. In addition, the amendments eliminate the requirements for development stage entities to (1) present inception-to-date information on the statements of income, cash flows and shareholders' equity, (2) label the financial statements as those of a development stage entity; (3) disclose a description of the development stage activities in which the entity is engaged and (4) disclose in the first year in which the entity is no longer a development stage entity that in prior years it had been in the development stage.

The amendments are effective for annual reporting periods beginning after December 31, 2014 and interim reporting periods beginning after December 15, 2015, however entities are permitted to early adopt for any annual or interim reporting period for which the financial statements have yet to be issued. The Company has elected to early adopt these amendments and accordingly have not labeled the financial statements as those of a development stage entity and have not presented inception-to-date information on the respective financial statements.

There are no other recent accounting pronouncements that are expected to have a material effect on the Company's financial statements.

NOTE 2 – PREPAID EXPENSES

Prepaid expenses at December 31, 2013 consisted of $25,000 of prepaid legal services and $4,164 of prepaid inventory costs. These items were expensed during 2014.

NOTE 3 – INVENTORY

Inventory at December 31, 2013 consisted of 100% finished goods in the amount of $41,012. During the year ended December 31, 2014, the Company disposed of all its existing finished goods inventory for gross proceeds of $30,110 and expensed the costs of production, which at the time of disposition amounted to $54,231.

NOTE 4 – PROPERTY AND EQUIPMENT

Property and equipment consisted of the following at December 31, 2014 and December 31, 2013:

	December 31,	
	2014	**2013**
Office equipment	$ 9,894	$ 10,384
Furniture and fixtures	20,272	20,272
Computer equipment	5,487	7,615
Software	4,478	1,657
	40,131	39,928
Less: accumulated depreciation	(13,376)	(2,933)
Property and equipment, net	$ 26,755	$ 36,995

Depreciation expense was $11,615 for the year ended December 31, 2014 and $2,933 for the five months ended December 31, 2013.

NOTE 5 – INTANGIBLE ASSETS

On August 23, 2013, the Company acquired intellectual property from four shareholders in exchange for 8,880,000 shares of common stock. The common stock was valued at $0.30 per share for a total value of $2,664,000.

In accordance with ASC 805-50, assets acquired from entities under common control are recorded at their carrying value. In this case, the carrying value was $0, so a non-cash distribution to the four shareholders of $2,664,000 was recorded.

NOTE 6 – LOANS PAYABLE – RELATED PARTY

The Company had received loans from a related party to be used for working capital. The loans were unsecured, non-interest bearing, and due on demand. The balance due to the shareholder was $88,235 as of July 31, 2013.

On August 22, 2013, the total amount due was forgiven by the shareholder and recorded as contributed capital.

During the year ended December 31, 2014, the Company accrued unpaid salaries of $112,368, to three officers, one of whom resigned on September 29, 2014 and ceased his accrual as of that date.

NOTE 7 – LOAN PAYABLE

On September 2, 2014, the Company entered into a loan agreement with JMJ Financial to repay $55,556 which consisted of a $50,000 cash advance and a $5,556 original issue discount. As a condition of the loan the Company was required to reserve 135,000,000 shares of its common stock. The Lender has the right, at its election, to convert all or part of the outstanding and unpaid Principal Sum and accrued interest (and any other fees) into shares of fully paid and non-assessable shares of common stock of the Borrower as per this conversion formula: Number of shares receivable upon conversion equals the dollar conversion amount divided by the Conversion Price. The Conversion Price is the lesser of $0.26 or 60% of the lowest trade price in the 25 trading days previous to the conversion. The Company recorded a discount in the amount of $50,000 and a derivative expense of $68,131 in connection with the initial valuation of the conversion feature to be amortized utilizing the interest method of accretion over the term of the note. In accordance with ASC 815, we have bifurcated the conversion feature of the note and recorded a derivative liability. As of, December 31, 2014 the value of the derivative liability was $114,143. During the year ended December 31, 2014, the company recorded $9,132 of amortization of the debt discount and recorded a gain on the change in the fair market value of the derivative liability of $3,988.

NOTE 8 – EQUITY TRANSACTIONS

The Company has 2,160,000,000 shares of $0.001 par value common stock authorized.

Effective August 12, 2013, the Company effected a 24 to 1 forward stock split. All share and per share data in the financial statements and notes has been retrospectively restated.

On December 2, 2013, the Company issued 250,000 shares of common stock for consulting services to be performed from December 2, 2013 through May 31, 2013. The shares were valued at $0.74 per share based on the market value on the date of the agreement. The Company is expensing the services over the six month agreement. As of December 31, 2013, 30,833 had been expensed and $154,167 had been recorded as deferred stock-based compensation and fully amortized over the 1st five months of 2014.

On August 23, 2013, the Company acquired intellectual property from four shareholders in exchange for 8,880,000 shares of common stock. The common stock was valued at $0.30 per share for a total value of $2,664,000.

In accordance with ASC 805-50, assets acquired from entities under common control are recorded at their carrying value. In this case, the carrying value was $0, so a non-cash distribution to the four shareholders of $2,664,000 was recorded.

During the five months ended December 31, 2013, the Company issued 2,100,000 units, which consisted of one share of common stock and one common stock purchase warrant. The warrants are exercisable at $0.40 for a period of three years. The warrants were valued using the Black-Scholes Option Pricing Method on their respective grant dates. The proceeds of each was then allocated between the common stock and the common stock purchase warrants.

During the six months ended June 30, 2014, the Company issued 1,333,331 units, which consisted of one share of common stock and one common stock purchase warrant for total proceeds of $400,000. The warrants are exercisable at $0.40 for a period of three years. The warrants were valued using the Black-Scholes Option Pricing Method on their respective grant dates. The proceeds were then allocated between the common stock and the common stock purchase warrants.

On October 2, 2014 the company entered into a consulting agreement with the Consultant to provide sales and marketing and was paid, 5,823,352 fully vested shares, in advance, relying on an S-8 exemption recorded at a cost of $0.071 per shares or a total cost of $413,458.

On November 8, 2014 and December 31, 2014 the Company issued 1,300,000 shares of its restricted common stock, to two investors, for cash, at an average price of $0.04 for a total consideration of $54,550.

NOTE 8 – EQUITY TRANSACTIONS (CONTINUED)

The inputs for the 2014 warrant valuations are as follows:

	May 21, 2014	August 14, 2013	September 4, 2013	December 12, 2013	December 27, 2013
Number of units	1,333,331	1,666,666	100,000	166,667	166,667
Stock price at grant date	$0.14	$0.005	$0.30	$0.75	$0.75
Exercise price	0.40	$0.40	$0.40	$0.40	$0.40
Expected life	3 years	3 years	3 years	3 years	3 years
Volatility	59%	83%	83%	85%	84%
Risk-free rate	0.79%	0.67%	0.89%	0.67%	0.79%

NOTE 9 – INCOME TAXES

As of December 31, 2014, the Company had net operating loss carry forwards of approximately $1,975,917 that may be available to reduce future years' taxable income through 2033. Future tax benefits which may arise as a result of these losses have not been recognized in these financial statements, as their realization is determined not likely to occur and accordingly, the Company has recorded a valuation allowance for the deferred tax asset relating to these tax loss carry-forwards.

The provision for Federal income tax consists of the following for the periods ended December 31, 2014 and December 31, 2013:

	December 31, 2014	December 31, 2013
Federal income tax benefit attributable to:		
Current operations	$ 477,671	139,783
Less: valuation allowance	(477,671)	(139,783)
Net provision for Federal income taxes	$ 0	0

The cumulative tax effect at the expected rate of 34% of significant items comprising our net deferred tax amount is as follows as of December 31, 2014 and December 31, 2013.

	December 31, 2014	December 31, 2013
Deferred tax asset attributable to:		
Net operating loss carryover	$ 671,721	194,050
Less: valuation allowance	(671,721)	(194,050)
Net deferred tax asset	$ 0	0

Due to the change in ownership provisions of the Tax Reform Act of 1986, net operating loss carry forwards of approximately $1,975,917 for Federal income tax reporting purposes are subject to annual limitations. Due to a change in ownership, usage of the net operating loss carry forwards is limited in future years.

NOTE 10 – COMMITMENTS AND CONTINGENCIES

On October 1, 2013, the Company entered into a lease agreement to rent office space. The lease is month-to-month and requires monthly rental payments of $1,728. As of December 31, 2014 the Company has employment agreements with two officers requiring monthly compensation of $8,500 per officer.

NOTE 11 – CHANGE IN FISCAL YEAR END

The Company changed its fiscal year-end from July 31 to December 31.

Unaudited condensed comparative financial statement information is presented below.

Unaudited Condensed Statements of Operations	For the five months ended December 31, 2013	For the five months ended December 31, 2012
REVENUES	$ 0	0
OPERATING EXPENSES	411,150	8,400
LOSS FROM OPERATIONS	(411,150)	(8,400)
OTHER INCOME (EXPENSE)	23	0
NET LOSS	$ (411,127)	(8,400)
NET LOSS PER SHARE	$ (0.01)	(0.01)
WEIGHTED AVERAGE NUMBEROF SHARES	60,882,222	51,600,000

NOTE 11 – CHANGE IN FISCAL YEAR END (CONTINUED)

Unaudited Statement Of Cash Flows	**Five months ended December 31, 2013**	**Five months ended December 31, 2012**
CASH FLOWS FROM OPERATING ACTIVITIES		
Net loss for the period	$ (411,127)	$ (8,400)
Adjustments to reconcile net loss to net cash used in operating activities:		
Depreciation expense	2,933	0
Stock-based compensation	30,833	0
Changes in assets and liabilities:		
(Increase) decrease in prepaid expenses	(29,164)	0
(Increase) in inventory	(41,012)	0
Increase in accounts payable and accrued expenses	20,288	0
Net Cash Used by Operating Activities	(427,249)	(8,400)
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisition of property and equipment	(39,928)	0
Net Cash Used by Investing Activities	(39,928)	0
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from issuance of common stock and stock warrants	600,000	0
Loan received from related party	0	8,400
Net Cash Provided by Financing Activities	600,000	8,400
NET INCREASE IN CASH AND CASH EQUIVALENTS	132,823	0
Cash and cash equivalents, beginning of period	19,058	0
Cash and cash equivalents, end of period	$ 151,881	$ 0
SUPPLEMENTAL CASH FLOW INFORMATION:		
Interest paid	$ 0	$ 0
Income taxes paid	$ 0	$ 0
SUPPLEMENTAL NON-CASH INVESTING ANDFINANCING ACTIVITIES:		
Common stock and non-cash dividend distribution issued for acquisition of intangible assets	$ 2,664,000	$ 0
Reclassification of stock deposit to proceeds from issuance of common stock and stock warrants	$ 30,000	$ 0
Forgiveness of shareholder debt classified as contributed capital	$ 88,235	$ 0

NOTE 12 – LIQUIDITY AND GOING CONCERN

Solaris has negative working capital, has incurred losses since inception, and has received minimal revenues from sales of products or services. These factors create substantial doubt about the Company's ability to continue as a going concern. The financial statements do not include any adjustment that might be necessary if the Company is unable to continue as a going concern.

The ability of Solaris to continue as a going concern is dependent on the Company generating cash from the sale of its common stock and/or obtaining debt financing and attaining future profitable operations. Management's plans include selling its equity securities and obtaining debt financing to fund its capital requirement and ongoing operations; however, there can be no assurance the Company will be successful in these efforts.

NOTE 13 – SUBSEQUENT EVENTS

On January 9, February 19, and March 3, all 2015, the Company issued, for cash, to two investors, a total of 2,100,000 restricted common shares.

Subsequent to December 31, 2014, the Company issued, to three consultants, a total of 1,350,000 restricted common shares, for services provided.

On February 2, 2015, the Company issued pursuant to a previously filed S8, 6,500,000 common shares, to a consultant, for services rendered.

On March 5, 2015 and on March 20, 2015, the Company issued, pursuant to conversion demands received from a lender, 700,000 and 400,000 common shares, respectively, to be applied in reduction of the convertible note.

In accordance with ASC 855-10, the Company has analyzed its operations subsequent to December 31, 2014 to the date these financial statements were issued, and has determined that there are no other material subsequent events to disclose in these financial statements other than the events described above.

ITEM 9. CHANGES IN AND DISAGREEMENTS WITH ACCOUNTANTS ON ACCOUNTING AND FINANCIAL DISCLOSURE.

None.

ITEM 9A. CONTROL AND PROCEDURES.

Disclosure Controls and Procedures

As required by paragraph (b) of Rules 13a-15 or 15d-15 under the *Securities Exchange Actof 1934*, our management, with the participation of our principal executive officer and principal financial officer evaluated our disclosure controls and procedures (as defined in Rules 13a-15(e) and 15d-15(e) of the Exchange Act) as of the end of the period covered by this transition report on Form 10-K. Based on this evaluation, management concluded that as of the end of the period covered by this transition report on Form 10-K, these disclosure controls and procedures were ineffective. The ineffectiveness of our disclosure controls and procedures was due to material weaknesses identified in our internal control over financial reporting, described below.

Because of the inherent limitations in all control systems, our management believes that no evaluation of controls can provide absolute assurance that all control issues, if any, within our company have been detected. These inherent limitations include the realities that judgments in decision-making can be faulty and that breakdowns can occur because of simple error or mistake.

Management's Report on Internal Control over Financial Reporting

Management is responsible for establishing and maintaining adequate internal control over our financial reporting. In order to evaluate the effectiveness of internal control over financial reporting, as required by Section 404 of the *Sarbanes-Oxley Act*, our management, with the participation of our principal executive officer and principal financial officer has conducted an assessment, including testing, using the criteria in Internal Control — Integrated Framework, issued by the Committee of Sponsoring Organizations of the Treadway Commission ("COSO"). Our system of internal control over financial reporting is designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. Because of its inherent limitations, internal control over financial reporting may not prevent or detect misstatements.

Our management, including our principal executive officer and our principal financial officer, conducted an evaluation of the design and operation of our internal control over financial reporting as of December 31, 2014 based on the criteria set forth in Internal Control – Integrated Framework issued by the Committee of Sponsoring Organizations of the Treadway Commission. This evaluation included review of the documentation of controls, evaluation of the design effectiveness of controls, testing of the operating effectiveness of controls and a conclusion on this evaluation. Based on this evaluation, our management concluded our internal control over financial reporting was not effective as at December 31, 2014. The ineffectiveness of our internal control over financial reporting was due to the following material weaknesses which are indicative of many small companies with small staff: (i) inadequate segregation of duties and ineffective risk assessment; and (ii) insufficient written policies and procedures for accounting and financial reporting with respect to the requirements and application of both US GAAP and SEC guidelines.

Our company plans to take steps to enhance and improve the design of our internal control over financial reporting. During the period covered by this report on Form 10-K, we have not been able to remediate the material weaknesses identified above. To remediate such weaknesses, we plan to implement the following changes during our fiscal year ending December 31, 2015: (i) appoint additional qualified personnel to address inadequate segregation of duties and ineffective risk management; and (ii) adopt sufficient written policies and procedures for accounting and financial reporting. The remediation efforts set out in (i) is largely dependent upon our company securing additional financing to cover the costs of implementing the changes required. If we are unsuccessful in securing such funds, remediation efforts may be adversely affected in a material manner.

Because of the inherent limitations in all control systems, no evaluation of controls can provide absolute assurance that all control issues, if any, within our company have been detected. These inherent limitations include the realities that judgments in decision-making can be faulty and that breakdowns can occur because of simple error or mistake.

Changes in Internal Control over Financial Reporting

There were no changes in our internal control over financial reporting during the fourth quarter of our fiscal year ended December 31, 2014 that have materially affected, or are reasonably likely to materially affect, our internal control over financial reporting.

ITEM 9B. OTHER INFORMATION.

On January 20, 2014, we amended the employment agreement with Ray Madick whereby his salary was reduced from $8,500 per month to $2,117 per month. Mr. Madick resigned from all positions effective July 2, 2014.

On September 2, 2014, Vincent A. Palmieri resigned as the Chief Executive Officer of Solaris Power Cells, Inc. and subsequently on September 29, 2014 resigned as a Director.

PART III

ITEM 10. DIRECTORS, EXECUTIVE OFFICERS AND CORPORATE GOVERNANCE.

Our directors hold office until the next annual meeting of stockholders and until his or her successor is elected and qualified. Any director may resign his or her office at any time and may be removed at any time by the holders of a majority of the shares then entitled to vote at an election of directors. Our board of directors appoints our executive officers, and our executive officers serve at the pleasure of our board of directors.

Our directors and executive officers, their ages, positions held, and duration of such are as follows:

Name	Position Held with Our Company	Age	Date First Elected or Appointed
Leonard Caprino	President, Secretary and Director	57	August 23, 2013
Roy Givens	Chief Technology Officer and Director	54	August 23, 2013

Business Experience

The following is a brief account of the education and business experience of our current directors and executive officers during at least the past five years.

Leonard M. Caprino - President, Secretary and Director

Mr. Caprino has served as President and Co-Founder of Secure Info Imaging and Universal Data-Cameras ("Secure Info"), a manufacturer of hand-held data capturing devices. Prior to Secure-Info, he served as President and Founder of Easyfeed.com. Easyfeed.com was a Southern California full service ASP, offering, e-commerce solutions, web hosting, specialized business software solutions, wireless internet and high speed telco internet solutions for the commercial banking industry. Mr. Caprino received his Electronic Science Degree from Don Martin School of Radio Science.

We believe Mr. Caprino is qualified to serve on our board of directors because of his education and varied business experiences as described above.

Roy Givens - Chief Technology Officer and Director

Mr. Givens has served as Chief Executive Officer and President of Pantrol Controls in Spokane, Washington. Roy helped grow Pantrol Controls from $250,000 to over $15,000,000 in annual sales with over 60 employees. Pantrol was Washington State's top 10 minority owned businesses and was voted Washington State's fastest growing small Business. Mr. Givens has developed many new products including pellet stove control boards, custom control panels and service entrance panels for cell phone towers. Mr. Givens received his Technical Degree at Spokane Community College and received his Business Degree from Boise State.

We believe Mr. Givens is qualified to serve on our board of directors because of his education and varied business experiences as described above.

Family Relationships

There are no family relationships between any director nor executive officer.

Committees of Board of Directors

We do not presently have a separately constituted audit committee, compensation committee, nominating committee, executive committee or any other committees of our board of directors, nor do we have an audit committee financial expert. We do not have an audit committee financial expert because we believe the cost related to retaining a financial expert at this time is prohibitive. Further, because we have not had operations to date, and with the limited expenditures we expect over the next two years, we believe the services of a financial expert are not yet warranted. As such, our board of directors act as our audit committee and handle matters related to compensation and nomination of directors.

Significant Employees

We do not currently have any significant employees other than our officers.

Potential Conflicts of Interest

Since we do not have an audit or compensation committee comprised of independent directors, the functions that would have been performed by such committees has been performed by our board of directors. We will continue to not have an audit or compensation committees and thus there is a potential conflict of interest in that our board of directors has the authority to determine issues concerning management compensation and audit issues that may affect management decisions.

We are not aware of any other conflicts of interest with our directors and officers.

Section 16(a) Beneficial Ownership Compliance

Section 16(a) of the *Securities Exchange Act* requires our executive officers and directors, and persons who own more than 10% of our common stock, to file reports regarding ownership of, and transactions in, our securities with the Securities and Exchange Commission and to provide us with copies of those filings. Based solely on our review of the copies of such forms received by us, or written representations from certain reporting persons, we believe that during fiscal year ended December 31, 2013, all filing requirements applicable to its officers, directors and greater than 10% percent beneficial owners were complied with.

Nomination Procedures for Appointment of Directors

We have not effected any material changes to the procedures by which our shareholders may recommend nominees to our board of directors. Our board of directors does not have a policy with regards to the consideration of any director candidates recommended by our shareholders. Our board of directors has determined that it is in the best position to evaluate our company's requirements as well as the qualifications of each candidate when the board considers a nominee for a position on our board of directors. If shareholders wish to recommend candidates directly to our board, they may do so by sending communications to the president of our company at the address on the cover of this Transition report.

Orientation and Continuing Education

We have an informal process to orient and educate new recruits to the board regarding their role on the board, our committees and our directors, as well as the nature and operations of our business. This process provides for an orientation with key members of the management staff, and further provides access to materials necessary to inform them of the information required to carry out their responsibilities as a board member.

The board does not provide continuing education for its directors. Each director is responsible to maintain the skills and knowledge necessary to meet his obligations as director.

Assessments

The board intends that individual director assessments be conducted by other directors, taking into account each director's contributions at board meetings, service on committees, experience base, and their general ability to contribute to one or more of our company's major needs. However, due to our stage of development and our need to deal with other urgent priorities, the board has not yet implemented such a process of assessment.

Audit Committee Financial Expert

Our board of directors has determined that we do not have a board member that qualifies as an "audit committee financial expert" as defined in Item 407(d)(5)(ii) of Regulation S-K or is independent.

Since the commencement of our most recently completed financial year, we have not required any non-audit services to be provided by our auditor.

We believe that our board of directors is capable of analyzing and evaluating our financial statements and understanding internal controls and procedures for financial reporting. The board of directors of our company does not believe that it is necessary to have an audit committee and we believe that the functions of an audit committee can be adequately performed by the board of directors. In addition, we believe that retaining an independent director who would qualify as an "audit committee financial expert" would be overly costly and burdensome and is not warranted in our circumstances given the stage of our development, lack of operations and the fact that we have not generated any positive cash flows from operations to date.

Code of Ethics

We have not yet adopted a code of ethics. We believe that due to our size of our management, we do not require a code of ethics.

Involvement in Certain Legal Proceedings

Our directors and executive officers have not been involved in any of the following events during the past ten years:

1. any bankruptcy petition filed by or against any business of which such person was a general partner or executive officer either at the time of the bankruptcy or within two years prior to that time;

2. any conviction in a criminal proceeding or being subject to a pending criminal proceeding (excluding traffic violations and other minor offenses);

3. being subject to any order, judgment, or decree, not subsequently reversed, suspended or vacated, of any court of competent jurisdiction, permanently or temporarily enjoining, barring, suspending or otherwise limiting his involvement in any type of business, securities or banking activities;

4. being found by a court of competent jurisdiction (in a civil action), the Securities and Exchange Commission or the Commodity Futures Trading Commission to have violated a federal or state securities or commodities law, and the judgment has not been reversed, suspended, or vacated;

5. being the subject of, or a party to, any federal or state judicial or administrative order, judgment, decree, or finding, not subsequently reversed, suspended or vacated, relating to an alleged violation of: (i) any federal or state securities or commodities law or regulation; or (ii) any law or regulation respecting financial institutions or insurance companies including, but not limited to, a temporary or permanent injunction, order of disgorgement or restitution, civil money penalty or temporary or permanent cease- and-desist order, or removal or prohibition order; or (iii) any law or regulation prohibiting mail or wire fraud or fraud in connection with any business entity; or

6. being the subject of, or a party to, any sanction or order, not subsequently reversed, suspended or vacated, of any self-regulatory organization (as defined in Section 3(a)(26) of the *Securities Exchange Act of 1934*), any registered entity (as defined in Section 1(a)(29) of the *Commodity Exchange Act*), or any equivalent exchange, association, entity or organization that has disciplinary authority over its members or persons associated with a member.

ITEM 11. EXECUTIVE COMPENSATION.

The particulars of compensation paid to the following persons:

(a) our principal executive officer;

(b) each of our two most highly compensated executive officers who were serving as executive officers at the end of the years ended December 31, 2014 and 2013; and

(c) up to two additional individuals for whom disclosure would have been provided under (b) but for the fact that the individual was not serving as our executive officer at the end of the most recently completed financial year, who we will collectively refer to as the named executive officers, for our year ended December 31, 2014, are set out in the following summary compensation table:

Name and Principal Position	Year	Salary ($)	Bonus Awards ($)	Stock Awards ($)	Other Incentive Compensation ($)	Non-Equity Plan Compensation ($)	Nonqualified Deferred Earnings ($)	All Other Compensation ($)	Total ($)
	2014[2]	64,731	Nil	Nil	Nil	Nil	Nil	Nil	64,731
Vincent A.	2013T[1]	33,346	Nil	Nil	Nil	Nil	Nil	5,639	39,985
Palmieri	2013	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Chief Executive Officer and Treasurer									
	2014	64,731	Nil	Nil	Nil	Nil	Nil	Nil	64,731
Leonard	2013T[1]	33,346	Nil	Nil	Nil	Nil	Nil	5,639	39,985
Caprino	2013	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
President, and Secretary									
	2014	62,769	Nil	Nil	Nil	Nil	Nil	Nil	62,769
Roy	2013T[1]	33,346	Nil	Nil	Nil	Nil	Nil	5,639	39,985
Givens	2013	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
ChiefTechnology Officer									
	2014 (1)	15,181	Nil	Nil	Nil	Nil	Nil	Nil	15,181
Raymond	2013T[3]	33,346	Nil	Nil	Nil	Nil	Nil	5,639	39,985
Madick	2013	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

1 For the five month period ended December 31, 2013.
2 Resigned from all positions on September 29, 2014.
3 Resigned from all positions on July 21, 2014.
4 In addition to the amounts paid above, a total of $112,368 was recorded as an expense and included in related party payable.

There are no arrangements or plans in which we provide pension, retirement or similar benefits for directors or executive officers. Our directors and executive officers may receive stock options at the discretion of our board of directors in the future. We do not have any material bonus or profit sharing plans pursuant to which cash or non-cash compensation is or may be paid to our directors or executive officers, except that stock options may be granted at the discretion of our board of directors from time to time.

Other than as described below under the heading "Employment Agreements", we have no plans or arrangements in respect of remuneration received or that may be received by our executive officers to compensate such officers in the event of termination of employment (as a result of resignation, retirement, change of control) or a change of responsibilities following a change of control.

On September 2, 2014, Vincent A. Palmieri resigned as the Chief Executive Officer of Solaris Power Cells, Inc.

Employment Agreements

On August 23, 2013, we signed an employment agreement with Vincent A. Palmieri, to act as Chief Executive Officer, effective as of August 23, 2013. We agreed to pay the sum of $8,500 per month and will be reviewed on December 31 of each year by the company's compensation committee or by the board of directors. Mr. Palmieri shall be entitled to participate in the company's stock option plan. Mr. Palmieri will be entitled in each year to two weeks paid vacation until December 31, 2013, and, if the agreement is renewed, four weeks paid vacation for each additional year employed, in addition to weekends and federal holidays. We also agree to reimburse Mr. Palmieri on a monthly basis for normal and reasonable expenses that he incurs in connection with his duties under the agreement. The employment agreement shall terminate on December 31, 2013 and shall be automatically extended by one year unless either party gives ninety (90) days' written notice. We may terminate Mr. Palmieri's employment for cause at any time by delivering written notice of termination. In the event of this Mr. Palmieri will not be entitled to any additional payments or benefits other than for amounts due and owing as of the date of termination. We may also terminate Mr. Palmieri's employment without notice but must pay six months' salary in severance if the termination is without cause. On January 22, 2014 we entered into an amendment agreement with Vincent A. Palmieri amending the employment agreement dated August 23, 2013 to remove the restriction that Mr. Palmieri not be employed by other business ventures. Effective September 29, 2014 Mr. Palmieri resigned from all positions.

On August 23, 2013, we signed an employment agreement with Leonard M. Caprino, to act as President, effective as of August 23, 2013. We agreed to pay the sum of $8,500 per month and will be reviewed on December 31 of each year by the company's compensation committee or by the board of directors. Mr. Caprino shall be entitled to participate in the company's stock option plan. Mr. Caprino will be entitled in each year to two weeks paid vacation until December 31, 2013, and, if the agreement is renewed, four weeks paid vacation for each additional year employed, in addition to weekends and federal holidays. We also agree to reimburse Mr. Caprino on a monthly basis for normal and reasonable expenses that he incurs in connection with his duties under the agreement. The employment agreement shall terminate on December 31, 2013 and shall be automatically extended by one year unless either party gives ninety (90) days' written notice. We may terminate Mr. Caprino's employment for cause at any time by delivering written notice of termination. In the event of this Mr. Caprino will not be entitled to any additional payments or benefits other than for amounts due and owing as of the date of termination. We may also terminate Mr. Caprino's employment without notice but must pay one months' salary in severance if the termination is without cause.

On August 23, 2013, we signed an employment agreement with Raymond A. Madick, to act as Vice President of Sales, effective as of August 23, 2013. We agreed to pay the sum of $8,500 per month and will be reviewed on December 31 of each year by the company's compensation committee or by the board of directors. Mr. Madick shall be entitled to participate in the company's stock option plan. Mr. Madick will be entitled in each year to two weeks paid vacation until December 31, 2013, and, if the agreement is renewed, four weeks paid vacation for each additional year employed, in addition to weekends and federal holidays. We also agree to reimburse Mr. Madick on a monthly basis for normal and reasonable expenses that he incurs in connection with his duties under the agreement. The employment agreement shall terminate on December 31, 2013 and shall be automatically extended by one year unless either party gives ninety (90) days' written notice. We may terminate Mr. Madick's employment for cause at any time by delivering written notice of termination. In the event of this Mr. Madick will not be entitled to any additional payments or benefits other than for amounts due and owing as of the date of termination. We may also terminate Mr. Madick's employment without notice but must pay one months' salary in severance if the termination is without cause. On January 20, 2014, we amended the employment agreement with Raymond Madick whereby his salary was reduced from $8,500 per month to $2,117 per month. On July 2, 2014 Mr. Madick resigned from all positions.

On August 23, 2013, we signed an employment agreement with Roy A. Givens, to act as Chief Technology Officer, effective as of August 23, 2013. We agreed to pay the sum of $8,500 per month and will be reviewed on December 31 of each year by the company's compensation committee or by the board of directors. Mr. Givens shall be entitled to participate in the company's stock option plan. Mr. Givens will be entitled in each year to two weeks paid vacation until December 31, 2013, and, if the agreement is renewed, four weeks paid vacation for each additional year employed, in addition to weekends and federal holidays. We also agree to reimburse Mr. Givens on a monthly basis for normal and reasonable expenses that he incurs in connection with his duties under the agreement. The employment agreement shall terminate on December 31, 2013 and shall be automatically extended by one year unless either party gives ninety (90) days' written notice. We may terminate Mr. Givens' employment for cause at any time by delivering written notice of termination. In the event of this Mr. Givens will not be entitled to any additional payments or benefits other than for amounts due and owing as of the date of termination. We may also terminate Mr. Givens' employment without notice but must pay one months' salary in severance if the termination is without cause.

Equity Awards

We have not awarded any shares of stock, options or other equity securities to our directors or executive officers since our inception. We have not adopted any equity incentive plan. Our directors and executive officers may receive stock options at the discretion of our board of directors in the future.

Retirement or Similar Benefit Plans

There are no arrangements or plans in which we provide retirement or similar benefits for our directors or executive officers.

Resignation, Retirement, Other Termination, or Change in Control Arrangements

We have no contract, agreement, plan or arrangement, whether written or unwritten, that provides for payments to our directors or executive officers at, following, or in connection with the resignation, retirement or other termination of our directors or executive officers, or a change in control of our company or a change in our directors' or executive officers' responsibilities following a change in control.

Director Compensation

No director received or accrued any compensation for his or her services as a director since our inception.

We have no formal plan for compensating our directors for their services in their capacity as directors. Our directors are entitled to reimbursement for reasonable travel and other out-of-pocket expenses incurred in connection with attendance at meetings of our board of directors. Our board of directors may award special remuneration to any director undertaking any special services on our behalf other than services ordinarily required of a director.

ITEM 12. SECURITY OWNERSHIP OF CERTAIN BENEFICIAL OWNERS AND MANAGEMENT AND RELATED STOCKHOLDER MATTERS.

Security Ownership

The following table sets forth, as of April 15, 2015, certain information known to us with respect to the beneficial ownership of our common stock by (i) each of our directors, (ii) each of our named executive officers (as defined in the "Executive Compensation" section) and current executive officers, (iii) all of our directors and current executive officers as a group, and (iv) each shareholder known by us to be the beneficial owner of more than five percent (5%) of our common stock. Except as set forth in the table below, there is no person known to us who beneficially owns more than 5% of our common stock.

Name and Address of Beneficial Owner	Title of Class	Amount and Nature of Beneficial Ownership(1)		Percentof Class(2)
Leonard Caprino 3869 Vista Verde Palm Springs, CA 92262	common stock	9,240,000	Direct	13%
Roy Givens 71530 Quail Trail Palm Desert, CA 92260	common stock	9,240,000	Direct	13%
Directors and Executive Officers as a Group (2 persons)	***common stock***	***18,480,000***		*26 %*
Vincent A. Palmieri 79405 Highway 111, Suite 9488 La Quinta, CA 92253	common stock	9,240,000	Direct	13%
Raymond A. Madick 42816 Del Lago Court Indio, CA 92203	common stock	9,240,000	Direct	13%
5% shareholders (2 individuals)	***common stock***	***18,480,000***		***26*** %

Notes

(1) Beneficial ownership is determined in accordance with the rules of the Securities and Exchange Commission and generally includes voting or investment power with respect to securities. Shares of common stock subject to options, warrants and convertible securities currently exercisable or convertible, or exercisable or convertible within 60 days, would be counted as outstanding for computing the percentage of the person holding such options, warrants or convertible securities but not counted as outstanding for computing the percentage of any other person.

(2) Based on 71,286,683 shares of common stock issued and outstanding as of December 31, 2014. Beneficial ownership is determined in accordance with the rules of the Securities and Exchange Commission and generally includes voting or investment power with respect to securities. Except as otherwise indicated, we believe that the beneficial owners of the common stock listed above, based on information furnished by such owners, have sole investment and voting power with respect to such shares, subject to community property laws where applicable.

Changes in Control

We are unaware of any contract or other arrangement the operation of which may at a subsequent date result in a change of control of our company.

ITEM 13. CERTAIN RELATIONSHIPS AND RELATED TRANSACTIONS, AND DIRECTOR INDEPENDENCE.

Transactions with related persons

Other than as described below, there has been no transaction, since the beginning of the year ended July 31, 2013, or currently proposed transaction, in which we were or are to be a participant and the amount involved exceeds the lesser of $120,000 or 1% of the average of our total assets at year end for the last two completed fiscal years, and in which any of the following persons had or will have a direct or indirect material interest:

(i) Any director or executive officer of our company;

(ii) Any person who beneficially owns, directly or indirectly, shares carrying more than 5% of the voting rights attached to our outstanding shares of common stock;

(iii) Any of our promoters and control persons; and

(iv) Any member of the immediate family (including spouse, parents, children, siblings and in-laws) of any of the foregoing persons.

For information regarding compensation for our executive officers and directors, see “Executive Compensation”.

Director Independence

Our common stock is quoted on the OTCQB operated by the OTC Markets Group, which does not impose any director independence requirements. Under NASDAQ Marketplace Rule 5605(a)(2), a director is not considered to be independent if he is also an executive officer or employee of the company. Using this definition of independent director, none of our directors are independent as they are also executive officers of our company.

ITEM 14. PRINCIPAL ACCOUNTING FEES AND SERVICES.

Audit Fees

The following table sets forth the fees billed to our company for professional services rendered by Silberstein Ungar, PLLC, our independent registered public accounting firm, who resigned on July 25, 2014 and KJL & Associates LLP, who were appointed on July 25, 2014 for the year ended December 31, 2014 and for the five month period and year ended December 31, 2013.

Fees	**2014**	**2013T(1)**	**2013**
Audit Fees	$ 18,750	12,000	8,550
Audit Related Fees		—	—
Tax Fees		—	—
Other Fees		—	—
Total Fees	**$ 18,750**	12,000	8,550

(1) For the five month period ended December 31, 2013.

Pre-Approval Policies and Procedures

Our directors, who acts as our audit committee, pre-approves all services provided by our independent auditors. All of the above services and fees were reviewed and approved by our sole director before the services were rendered.

Our sole director has considered the nature and amount of fees billed by Silberstein Ungar, PLLC and believes that the provision of services for activities unrelated to the audit is compatible with maintaining their independence.

ITEM 15. EXHIBITS, FINANCIAL STATEMENT SCHEDULES.

Exhibits

Exhibit Number	Description of Exhibit
(3)	**Articles of Incorporation and Bylaws**
3.1	Articles of Incorporation (incorporated by reference from our Registration Statement on Form SB-2 filed on September 18, 2007)
3.2	Certificate of Change dated effective August 12, 2013 (incorporated by reference from our Current Report on Form 8-K filed on August 16, 2013)
3.3	Bylaws (incorporated by reference from our Registration Statement on Form SB-2 filed on September 18, 2007)
(10)	**Material Contracts**
10.1	Affiliate Stock Purchase Agreement dated June 11, 2013 among Tee Kai Shen, Tam SiewSuan, and Ian Lev (incorporated by reference from our Current Report on Form 8-K filed on June 11, 2013)
10.2	Affiliate Stock Purchase Agreement dated August 22, 2013 among Ian Lev, Vincent A. Palmieri, Raymond A. Madick, Roy A. Givens, and Leonard M. Caprino (incorporated by reference from our Current Report on Form 8-K filed on August 29, 2013)
10.3	Employment Agreement with Vincent A. Palmieri (incorporated by reference from our Current Report on Form 8-K filed on August 29, 2013)
10.4	Employment Agreement with Raymond Madick (incorporated by reference from our Current Report on Form 8-K filed on August 29, 2013)

Exhibit Number	Description of Exhibit
10.5	Employment Agreement with Roy Givens (incorporated by reference from our Current Report on Form 8-K filed on August 29, 2013)
10.6	Employment Agreement with Leonard Caprino (incorporated by reference from our Current Report on Form 8-K filed on August 29, 2013)
10.7	IP Transfer Agreement dated August 23, 2013 with Vincent A. Palmieri, Raymond A. Madick, Roy A. Givens, and Leonard M. Caprino (incorporated by reference from our Current Report on Form 8-K filed on August 29, 2013)
10.8	Lease Agreement dated September 13, 2013 (incorporated by reference from our Current Report on Form 8-k filed on September 30, 2013)
10.9	2013 Equity Incentive Plan (incorporated by reference from our Current Report on Form 8-k filed on November 29, 2013)
10.10	Consulting Agreement with Green Arrow Consulting, LLC dated December 4, 2013 (incorporated by reference from our Current Report on Form 8-k filed on December 4, 2013)
10.11	Amendment to Employment Agreement with Vincent A. Palmieri dated January 22, 2014 (incorporated by reference from our Current Report on Form 8-k filed on January 23, 2014)
(21)	**Subsidiaries**
21.1	None
(31)	**Rule 13a-14 Certifications**
31.1*	Section 302 Certification under Sarbanes-Oxley Act of 2002 of Vincent A. Palmieri
(32)	**Section 1350 Certifications**
32.1*	Section 906 Certification under Sarbanes-Oxley Act of 2002 of Vincent A. Palmieri
(101)	**Interactive Data File**
101.INS*	XBRL Instance Document
101.SCH*	XBRL Taxonomy Extension Schema
101.CAL*	XBRL Taxonomy Extension Calculation Linkbase
101.DEF*	XBRL Taxonomy Extension Definition Linkbase
101.LAB*	XBRL Taxonomy Extension Label Linkbase
101.PRE*	XBRL Taxonomy Extension Presentation Linkbase

* Filed herewith

Signatures

Pursuant to the requirements of Section 13 or 15(d) of the *Securities Act of 1934*, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereto duly authorized.

Solaris Power Cells, Inc.

Pursuant to the requirements of the *Securities Exchange Act of 1934*, this report has been signed below by the following persons on behalf of the registrant and in the capacities and on the dates indicated.

/s/ Leonard Caprino
Leonard Caprino
President, Secretary and Director
Date: April 20, 2015

/s/ Roy Givens
Roy Givens
Chief Technology Officer and Director
Date: April 20, 2015

Silberstein Ungar, PLLC CPAs and Business Advisors

30600 Telegraph Road, Suite 2175
Bingham Farms, MI 48025-4586

April 16, 2015

To the Board of Directors of
Solaris Power Cells, Inc.
Palm Springs, California

To Whom It May Concern:

Consent of Independent Registered Public Accounting Firm

Silberstein Ungar, PLLC, hereby consents to the use in the Form 10-K, Annual Report Pursuant to Section 13 or 15(d) of the Securities Act of 1934, filed by Solaris Power Cells, Inc. of our report dated March 24, 2014, relating to the financial statements of Solaris Power Cells, Inc., a Nevada Corporation, as of and for the five months ended December 31, 2013.

Sincerely,

/s/ Silberstein Ungar, PLLC

Silberstein Ungar, PLLC

Exhibit 31.1

CERTIFICATION PURSUANT TO
SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002

I, Lenny Caprino, certify that:

1. I have reviewed this annual report on Form 10-K of Solaris Power Cells, Inc.;

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

4. I am responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a- 15(f) and 15d-15(f)) for the registrant and have:

   (a) designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under my supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to me by others within those entities, particularly during the period in which this report is being prepared;

   (b) designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under my supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

   (c) evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report my conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

   (d) disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. I have disclosed, based on my most recent evaluation of internal control over financial reporting, to the registrant 's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):

   (a) all significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

   (b) any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Dated: April 20, 2015

/s/ Lenny Caprino

Lenny Caprino
President and Treasurer

Exhibit 32.1

CERTIFICATION PURSUANT TO
18 U.S.C. SECTION 1350, AS ADOPTED PURSUANT TO
SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002

The undersigned, Lenny Caprino, President and Treasurer, of Solaris Power Cells, Inc., hereby certifies, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that:

(1) the annual report on Form 10-K of Solaris Power Cells, Inc. for the year ended December 31, 2014 (the "Report") fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and

(2) the information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of Solaris Power Cells, Inc.

Dated: April 20, 2015

/s/ Lenny Caprino
Lenny Caprino
President and Treasurer

A signed original of this written statement required by Section 906, or other document authenticating, acknowledging, or otherwise adopting the signature that appears in typed form within the electronic version of this written statement required by Section 906, has been provided to Solaris Power Cells, Inc. and will be retained by Solaris Power Cells, Inc. and furnished to the Securities and Exchange Commission or its staff upon request.