GLOW HOLDINGS, INC.

Management Prepared
Financial Statements
For the Three Months and Six Months Ended
December 31, 2013
(Unaudited)

NOTICE

The accompanying unaudited financial statements of Glow Holdings, Inc. for the three-month and six month periods ended December 31, 2013 and 2012 have been prepared by management and approved by the Board of Directors of the Company. These financial statements have not been reviewed by the independent auditors of the Company.

(Unaudited – Prepared by Management)

GLOW HOLDINGS, INC.
BALANCE SHEETS
(UNAUDITED)

	December 31, 2013	June 30, 2013
ASSETS		
Current Assets		
Cash and cash equivalents	$ 129	$ 278
Prepaid deposits for services	4,637	2,500
Total Current Assets	4,766	2,778
Total Assets	$ 4,766	$ 2,778
LIABILITIES AND STOCKHOLDERS' DEFICIT		
Current Liabilities		
Accounts payable	$ 1,417	$ 4,955
Accrued compensation - officer	240,000	180,000
Due to related parties	117,988	75,596
Total Current Liabilities	359,405	260,551
Total Liabilities	359,405	260,551
Stockholders' Deficit		
Preferred stock, $0.001 par value, Authorized 50,000,000 shares; Series A Preferred stock 10,000,000 shares issued and outstanding at December 31, 2013 and June 30, 2013, respectively	10,000	10,000
Common stock, $0.001 par value, Authorized 700,000,000 shares; 100,949,119 issued and outstanding at December 31, 2013 and June 30, 2013, respectively	100,949	100,949
Additional paid in capital	110,000	110,000
Accumulated deficit	(575,588)	(478,722)
Total Stockholders' Deficit	(354,639)	(257,773)
Total Liabilities and Stockholders' Deficit	$ 4,766	$ 2,778

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

GLOW HOLDINGS, INC.
STATEMENTS OF OPERATIONS
(UNAUDITED)

	For the Three Months Ended December 31,		For the Six Months Ended December 31,	
	2013	**2012**	**2013**	**2012**
Revenues	$ -	$ -	$ -	$ -
Operating Expenses:				
Bank charges	$ 31	$ 12	$ 72	$ 42
Conference expense	10,859	-	10,859	-
Filing and registration fees	-	-	-	710
Officer compensation	30,000	30,000	60,000	60,000
Postage and delivery	-	-	-	99
Professional fees - legal and accounting	15,493	-	19,039	9,991
Rent	40	120	160	240
Stock transfer agent fees	1,863	750	2,613	3,283
Telephone	40	49	117	110
Travel expense	2,000	-	4,000	293
Total Operating Expenses	60,325	30,931	96,860	74,768
Loss from operations	(60,325)	(30,931)	(96,860)	(74,768)
Other income (expenses)				
Interest expense	(5)	(73)	(5)	(73)
Total other income (expense)	(5)	(73)	(5)	(73)
Loss from operations before income tax	(60,330)	(31,004)	(96,860)	(74,841)
Provision for income tax	-	-	-	-
Net Loss	$ (60,330)	$ (31,004)	$ (96,860)	$ (74,841)
Basic and diluted net loss per common share	$ (0.00)	$ (0.00)	$ (0.00)	$ (0.00)

(Unaudited – Prepared by Management)

Weighted average number of shares outstanding	100,949,119	100,949,119	100,949,119	100,949,119

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

GLOW HOLDINGS, INC.
STATEMENT OF CHANGES IN STOCKHOLDERS' DEFICIT
FOR THE SIX MONTHS ENDED DECEMBER 31, 2013
(UNAUDITED)

	Preferred Shares		Common Shares		Additional Paid in	Accumulated	
	Number	Par value	Number	Par value	Capital	Deficit	Total
Balance - June 30, 2013	10,000,000	$ 10,000	100,949,119	$100,949	$110,000	$ (478,722)	$(257,773)
Net loss	-	-	-	-	-	(96,866)	(96,866)
Balance – December 31, 2013	10,000,000	$ 10,000	100,949,119	$100,949	$110,000	$ (575,588)	$(352,639)

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

GLOW HOLDINGS, INC.
STATEMENTS OF CASH FLOWS
(UNAUDITED)

	For the Six Months Ended December 31,	
	2013	**2012**
Cash Flows from Operating Activities		
Reconciliation of net loss to net cash used in operating activities:		
Net loss	$ (96,866)	$ (74,841)
Changes in operating assets and liabilities		
(Increase) decrease in prepaid expenses	(2,137)	6,490
Increase (decrease) in accounts payable	(3,537)	3,283
Increase in accrued expenses	-	4,381
Increase in accrued compensation - officer	60,000	60,000
Due to related parties	42,392	-
Net cash used in operating activities	(149)	(687)
Cash Flows from Investing Activities	-	-
Net cash used in investing activities	-	-
Cash Flows from Financing Activities	-	-
Net cash provided by financing activities	-	-
Cash decrease in cash and cash equivalents	(149)	(687)
Cash and cash equivalents , beginning of the period	278	1,352
Cash and cash equivalents, end of the period	$ 129	$ 665
Supplemental Disclosures of Cash Flow Information:		
Cash paid for interest	$ -	$ -
Cash paid for income taxes	$ -	$ -

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

GLOW HOLDINGS, INC.
Notes to Financial Statements
December 31, 2013
(Unaudited)

NOTE 1: NATURE OF OPERATIONS AND GOING CONCERN

As used herein and except as otherwise noted, the term "Company", "it(s)", "us" and "Glow" shall mean Glow Holdings, Inc., a Nevada corporation.

The Company was incorporated on September 5, 1997 under the laws of the State of Nevada as Universal Funding Services, Inc. On June 30, 1998, the Company changed its name to Universal Reducing Melting Technologies, Inc. On March 9, 1999, it changed its name to Internet Solutions For Business, Inc. On March 1, 2005, it changed its name to GlobalOne Real Estate, Inc. On August 31, 2011, it changed its name to its current name Glow Holdings, Inc.

On May 21, 2012, the Company's largest shareholder at the time, Slisons Holdings, Inc. ("Slisons"), an entity controlled by Mr. See Kuy Tan, the Company's President, Chief Financial Officer and one of the Directors, entered into a private transaction with Twin Ace International Holdings, Ltd, a British Virgin Islands Company ("Twin Ace"), under which Twin Ace agreed to purchase pursuant to a Purchase Agreement ("Agreement"), an aggregate of 50,105,000 shares of the Company's common stock and 10,000,000 shares of Series A Convertible Preferred Stock from Slisons in exchange for $70,105. These shares represented approximately 61% of the Company's outstanding voting control. The transaction closed on May 25, 2012 and resulted in change of control.

In connection with the Twin Ace Agreement, the Company shifted its business focus from a global multi-level marketing company to one engaged in the acquisition, development, production and exploitation of mineral assets. The Company's primary focus became obtaining mineral rights at mines for the purpose of mining various minerals and ore such as gold, iron ore, tin, coal, magnesium and antimony.

On April 1, 2013, the Company's largest shareholder at that time, Twin Ace, entered into a Mutual Rescission Agreement and General Release with Slisons (the "Rescission Agreement"), under which Twin Ace and Slisons agreed to rescind the Agreement. This transaction closed on April 22, 2013. Pursuant to the Rescission Agreement, Twin Ace returned an aggregate of 50,105,000 shares of the Company's common stock and 10,000,000 shares of the Company's Series A Convertible Preferred Stock (together, the "Shares") to Slisons as a result of not paying for the Shares as required under the Agreement. These shares represented approximately 61% of the Company's outstanding voting control and as a result of the Rescission Agreement, Slisons now controls the Shares. The Company was a party to the Rescission Agreement for the purpose of acknowledging the rescission of the Agreement and the transfer of the Shares from Twin Ace back to Slisons.

With this change of control, the Company's management intends for the Company to become a diversified holding company looking for potential acquisitions in various market segments, including, but not limited to, hospitality, technology, franchising, natural resources and mobile marketing and other business opportunities primarily related to bringing American products and services to the international market. The Company's plan is to look for target acquisitions in these business segments and start operations in these areas by acquiring companies that have high profitable growth potential.

These financial statements have been prepared on a going concern basis, which implies the Company will continue to realize its assets and discharge its liabilities in the normal course of business. The Company does not expect to generate any significant revenues, has never paid any dividends and is unlikely to pay dividends in the immediate or foreseeable future. The continuation of the Company as a going concern is dependent upon the continued financial support from its sole shareholder, the ability of the Company to obtain necessary financing to continue operations, and the attainment of profitable operations. The Company incurred a net loss of $96,866 for the six months ended December 31, 2013. The Company has a working capital deficit of $354,639 and an accumulated deficit of $575,588 as of December 31, 2013. These factors raise substantial doubt regarding the Company's ability to continue as a going concern. These financial statements do not include any adjustments to the recoverability and classification of recorded asset amounts and classification of liabilities that might be necessary should the Company be unable to continue as a going concern.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following summary of significant accounting policies of the Company is presented to assist in the understanding of the Company's financial statements. The financial statements and notes are the representation of Glow Holdings, Inc. management who is responsible for their integrity and objectivity. The financial statements of the Company conform to accounting principles generally accepted in the United States of America (GAAP). The Financial Accounting Standards Board (FASB) is the accepted standard-setting body for establishing accounting and financial reporting principles.

Basis of presentation

The accompanying unaudited financial statements have been prepared in accordance with the rules and regulations of the Securities and Exchange Commission for the presentation of interim financial information, but do not include all the information and footnotes required by generally accepted accounting principles for complete financial statements. In the opinion of management, all adjustments considered necessary for a fair presentation have been included. Operating results for the six months ended December 31, 2013 are not necessarily indicative of the results that may be expected for the year ending June 30, 2014.

Use of Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles (GAAP) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. The Company regularly evaluates estimates and assumptions related to the valuation of its assets acquired

and liabilities assumed in business transactions. The Company bases its estimates and assumptions on current facts, historical experience and various other factors that it believes to be reasonable under the circumstances, the results of which form the basis for making judgments about the carrying values of assets and liabilities and the accrual of costs and expenses that are not readily apparent from other sources. The actual results experienced by the Company may differ materially and adversely from the Company's estimates. To the extent there are material differences between the estimates and the actual results, future results of operations will be affected.

Cash and Cash Equivalents

The Company considers all highly liquid instruments with maturity of three months or less at the time of issuance to be cash equivalents.

Earnings per Common Share

The Company computes net earnings (loss) per share in accordance with ASC 260, *Earnings per Share*. ASC 260 requires presentation of both basic and diluted net earnings per share ("EPS") on the face of the income statement. Basic EPS is computed by dividing earnings (loss) available to common shareholders (numerator) by the weighted average number of shares outstanding (denominator) during the period. Diluted EPS gives effect to all dilutive potential common shares outstanding during the period using the treasury stock method and convertible preferred stock using the if-converted method. In computing diluted EPS, the average stock price for the period is used in determining the number of shares assumed to be purchased from the exercise of stock options or warrants. Diluted EPS excludes all dilutive potential shares if their effect is anti dilutive.

Fair value of Financial Instruments and Fair Value Measurements

ASC 820, *Fair Value Measurements and Disclosures,* requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. ASC 820 establishes a fair value hierarchy based on the level of independent, objective evidence surrounding the inputs used to measure fair value. A financial instrument's categorization within the fair value hierarchy is based upon the lowest level of input that is significant to the fair value measurement. ASC 820 prioritizes the inputs into three levels that may be used to measure fair value:

Level 1

Level 1 applies to assets or liabilities for which there are quoted prices in active markets for identical assets or liabilities.

Level 2

Level 2 applies to assets or liabilities for which there are inputs other than quoted prices that are observable for the asset or liability such as quoted prices for similar assets or liabilities in active markets; quoted prices for identical assets or liabilities in markets with insufficient volume or infrequent transactions (less active markets); or model-derived valuations in which significant inputs are observable or can be derived principally from, or corroborated by, observable market data.

Level 3

Level 3 applies to assets or liabilities for which there are unobservable inputs to the valuation methodology that are significant to the measurement of the fair value of the assets or liabilities.

The Company's financial instruments consist principally of cash, accounts payable, accrued expenses and amounts due to related parties. Pursuant to ASC 820, *Fair Value Measurements and Disclosures* and ASC 825, *Financial Instruments*, the fair value of our cash equivalents is determined based on "Level 1" inputs, which consist of quoted prices in active markets for identical assets. The Company believes that the recorded values of all of the other financial instruments approximate their current fair values because of their nature and respective maturity dates or durations.

Revenue Recognition

The Company expects to recognize revenues when persuasive evidence of an arrangement exists; delivery has occurred; price is fixed or determinable; and collectability of the related receivable is reasonably assured. The Company closely follows the provisions of ASC 605, "Revenue Recognition", which includes the guidelines of Staff Accounting Bulletin No. 104 as described above. To date the Company has received no revenue.

Development Stage Risk

The Company has earned no revenues from operations. Accordingly, the Company's activities have been accounted for as those of a "Development Stage Enterprise" as set forth in Accounting Standards Codification ("ASC") 915 "Development Stage Entities". Among the disclosures required by ASC 915 are that the Company's financial statements be identified as those of a development stage company, and that the statements of operations, shareholders' equity (deficit) and cash flows disclose activity since the date of the Company's inception.

Reclassification

Certain accounts in the prior-period financial statements have been reclassified for comparative purposes to conform with the presentation in the current-period financial statements.

Recent Accounting Pronouncements

The Company has evaluated the possible effects on its financial statements of the accounting pronouncements and accounting standards that have been issued or proposed by FASB that do not require adoption until a future date, and that are not expected to have a material impact on the consolidated financial statements upon adoption. Other accounting standards that have been issued or proposed by FASB that do not require adoption until a future date are not expected to have a material impact on the consolidated financial statements upon adoption.

NOTE 3: CHANGE OF CONTROL

On May 21, 2012, the Company's largest shareholder at the time, Slisons Holdings, Inc. ("Slisons"), an entity controlled by Mr. See Kuy Tan, the Company's President, Chief Financial Officer and one of the Directors, entered into a private transaction with Twin Ace International Holdings, Ltd, a British Virgin Islands Company ("Twin Ace"), under which Twin Ace agreed to purchase pursuant to a Purchase Agreement ("Agreement"), an aggregate of 50,105,000 shares of the Company's common stock and 10,000,000 shares of Series A Convertible Preferred Stock from Slisons in exchange for $70,105. These

shares represented approximately 61% of the Company's outstanding voting control. The transaction closed on May 25, 2012 and resulted in change of control. In connection with the Twin Ace Agreement, the Company shifted its business focus from a global multi-level marketing company to one engaged in the acquisition, development, production and exploitation of mineral assets. The Company's primary focus became obtaining mineral rights at mines for the purpose of mining various minerals and ore such as gold, iron ore, tin, coal, magnesium and antimony.

On April 1, 2013, Twin Ace entered into a Mutual Rescission Agreement and General Release with Slisons (the "Rescission Agreement") in a private transaction, under which Twin Ace and Slisons agreed to rescind the Agreement entered on May 21, 2012. The transaction closed on April 22, 2013 and resulted in a change of control. Pursuant to the Rescission Agreement, Twin Ace returned an aggregate of 50,105,000 shares of the Company's common stock and 10,000,000 shares of Series A Convertible Preferred Stock (collectively, the "Shares") to Slisons as a result of not paying for the Shares as required under the Agreement. These shares represented approximately 61% of the Company's outstanding voting control, and as a result of the Rescission Agreement, Slisons became the majority shareholder of the Company.

NOTE 4: ENTRY INTO A MATERIAL DEFINITIVE AGREEMENT

Prior management had represented to Mr. See Kuy Tan, the Company's President, Chief Financial Officer and one of the Directors, that there were no significant operations of the Company for the periods immediately preceding June 30, 2011 (the effective date of the Stock Purchase agreement). Current management has been unable to obtain any verifiable historical accounting information related to prior operations, if any. These financial statements are prepared assuming there were no (or minimal) operations in the two years prior to June 30, 2011, and that there were no assets or liabilities as of June 30, 2011, and that the equity transactions information provided by prior management is accurate. Prior management had represented that total shares issued and outstanding at June 30, 2011 were 30,949,119, additional paid in capital was $100,000 and an accumulated deficit during the development stage since inception to June 30, 2011 was $130,949.

NOTE 5: RELATED PARTY TRANSACTIONS

The Company's day to day operations have been funded exclusively by Mr. See Kuy Tan ("Executive") and Slisons Holdings, Inc., an entity controlled by the Executive. From time to time, the Executive and Slisons have advanced the Company cash funds to meet its working capital requirements. At December 31, 2013 and June 30, 2013, the Company is indebted to the Executive $113,906 and $71,514 and to Slisons $4,082 for receiving cash advances.

The Company entered into a written agreement with the Executive to pay a monthly salary of $10,000 starting January 1, 2012. The Company has recorded a compensation expense of $30,000 and $60,000 for the three months and six months ended December 31, 2013 and 2012. The Company has recorded

an accrued compensation of $240,000 and $180,000 as of December 31, 2013 and June 30, 2013, respectively. No compensation was accrued or paid prior to January 1, 2012.

NOTE 6: STOCKHOLDERS' DEFICIT

The Company's authorized capitalization at September 30, 2013 was 700,000,000 common shares and 50,000,000 preferred shares, both with a par value of $0.001 per share.

No equity transactions occurred during the six months ended December 31, 2013. Total stockholders' deficit amounted to $354,639 and $257,773 at December 31, 2013 and June 30, 2013, respectively. Total common shares and preferred shares issued and outstanding at December 31, 2013 were 100,949,119 and 10,000,000, respectively.

NOTE 7: SUBSEQUENT EVENTS

We have evaluated subsequent events and transactions that occurred through the date and time our financial statements were issued for potential recognition or disclosure in the accompanying financial statements.