INDEX OF FINANCIAL INFORMATION

CONTENTS

NEURO HITECH, INC.
BALANCE SHEETS
(Unaudited)

		December 31, 2017		December 31, 2016
ASSETS				
Current Assets				
Cash	$	-	$	-
TOTAL CURRENT ASSETS		-		-
TOTAL ASSETS	$	-	$	-
LIABILITIES AND SHAREHOLDERS' DEFICIT				
CURRENT LIABILITIES				
Accounts payable and accrued expenses	$	95,005	$	663,503
Due to related party		-		74,254
TOTAL LIABILITIES		95,005		737,757
SHAREHOLDERS' DEFICIT				
Preferred stock, par value $0.001 per share; authorized 5,000,000 shares		-		-
Common stock, par value $0.000001 per share; authorized 1,994,999,900 shares; issued and outstanding 1,248,789,109 and 1,248,789,109 at December 31, 2017 and 2016		1,249		1,249
Class A Common stock, par value $0.001 per share; authorized 100 shares		-		-
Additional Paid In Capital		3,769,353		3,769,353
Accumulated Deficit		(3,865,607)		(4,508,359)
TOTAL SHAREHOLDERS' DEFICIT		(95,005)		(737,757)
TOTAL LIABILITIES AND SHAREHOLDERS' DEFICIT	$	-	$	-

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

NEURO HITECH, INC.
STATEMENTS OF OPERATIONS
(Unaudited)

	Year Ended December 31, 2017	Year Ended December 31, 2016
REVENUES	$ -	$ -
OPERATING EXPENSES		
General and administrative	1,668	1,668
TOTAL OPERATING EXPENSES	1,668	1,668
LOSS FROM OPERATIONS	(1,668)	(1,668)
Gain on debt exchange	644,420	-
NET LOSS FROM OPERATIONS	642,752	(1,668)
PROVISION FOR INCOME TAXES	–	–
NET INCOME / (LOSS)	$ 642,752	$ (1,668)
Net Loss Per Share: Basic and diluted	$ -	$ -
Weighted-average number of common shares outstanding: Basic and diluted	1,248,789,109	1,248,789,109

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

NEURO HITECH, INC.
STATEMENTS OF STOCKHOLDERS' DEFICIT
(Unaudited)

	Preferred Shares	Preferred Amount	Class A Common Shares	Class A Amount	Common Shares	Common Amount	Additional Paid-In Capital	Retained Earnings	Total
Balance, December 31, 2015	-	$ -	-	$ -	1,248,789,109	$ 124,879	$ 3,769,353	$ (4,506,691)	$ (736,089)
Net loss	-	-	-	-	-	-	-	(1,668)	(1,668)
Balance, December 31, 2016	-	-	-	-	1,248,789,109	124,879	3,769,353	(4,508,359)	(737,757)
Net loss	-	-	-	-	-	-	-	642,752	642,752
Balance, December 31, 2017	-	$ -	-	$ -	1,248,789,109	$ 124,879	$ 3,769,353	$ (3,865,607)	$ (95,005)

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

NEURO HITECH, INC.
STATEMENTS OF CASH FLOWS
(Unaudited)

	For the Year Ended December 31, 2017	For the Year Ended December 31, 2016
OPERATING ACTIVITIES		
Net loss	$ 642,752	$ (1,668)
Gain on exchange of debt	(644,420)	
Net cash used in operating activities	(1,668)	(1,688)
FINANCING ACTIVITIES		
Advances from related party	1,668	1,668
Net cash provided by financing activities	1,668	1,668
NET INCREASE (DECREASE) IN CASH	-	-
CASH		
Beginning of period	-	-
End of period	$ -	$ -
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION		
Interest paid	$ -	$ -
Income taxes paid	$ -	$ -

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

NEURO HITECH, INC.
Notes To The Audited Financial Statements
For the Year Ended December 31, 2017
(Unaudited)

NOTE 1 — ORGANIZATION AND NATURE OF BUSINESS

Neuro HiTech, Inc. (the "Company") is a corporation, registered in the State of Delaware on January 12, 2006.

Neuro-Hitech, Inc. ("NHPI") which through its subsidiaries, is principally engaged in the business of development, marketing, sales and distribution of specialty Pharmaceuticals. NHPI was initially formed in Nevada in 1996 and operated as Northern Way Resources until January of 2006, when it was renamed Neurotech Pharmaceuticals, Inc. and redomiciled in Delaware in February 2006. From February to August of 2006, the Company operated as Neuro-Hitech Pharmaceuticals, and at that point changed its name to the present form of Neuro-Hitech, Inc.

The Company previously incorporated two operating subsidiaries, AMBI Pharmaceuticals, Inc. and MCR American Pharmaceuticals, Inc. The Company acquired the capital stock of MCR American Pharmaceuticals, Inc., a Florida corporation ("MCR") in 2008 and AMBI Pharmaceuticals, Inc., a Florida corporation ("AMBI") was formed in 2001.

The Company had authorized two (2) billion shares. The classes and aggregate number of shares of each class which the Corporation shall have authority to issue are as follows:

- 1,994,999,900 shares of Common Stock, par value $.000001 per share (the "Common Stock") as of December 31, 2017 and 2016 and the Company had 1,248,789,109 common shares issued and outstanding.

- 100 shares of Class A Common Stock, par value $.001 per share (the "Series A Common Stock"). The 100 Class A common shares are authorized as of December 31, 2017 and 2016.

- 5,000,000 shares of Preferred Stock, par value $.001 per share (the "Preferred Stock") authorized.

NOTE 2 — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The Company uses the accrual basis of accounting and accounting principles generally accepted in the United States of America ("GAAP" accounting). The Company has adopted a calendar year end.

Cash and Cash Equivalents

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

Fair Value of Financial Instruments

The carrying amounts reported in the balance sheets for cash, accounts receivable, accounts payable and accrued expenses approximate their fair values based on the short-term maturity of these instruments. The carrying amount of the Company's promissory note obligations approximate fair value, as the terms of these notes are consistent with terms available in the market for instruments with similar risk.

We account for our derivative financial instruments, consisting solely of certain stock purchase warrants that contain non-standard anti-dilutions provisions and/or cash settlement features, and certain conversion options embedded in our convertible instruments, at fair value using level 3 inputs. We determine the fair value of these derivative liabilities using the Black-Scholes option pricing model when appropriate, and in certain circumstances using binomial lattice models or other accepted valuation practices.

When determining the fair value of our financial assets and liabilities using the Black-Scholes option pricing model, we are required to use various estimates and unobservable inputs, including, among other things, contractual terms of the instruments, expected volatility of our stock price, expected dividends, and the risk-free interest rate. Changes in any of the assumptions related to the unobservable inputs identified above may change the fair value of the instrument. Increases in expected term, anticipated volatility and expected dividends generally result in increases in fair value, while decreases in the unobservable inputs generally result in decreases in fair value.

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 accounting principles generally accepted in the United States of America 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 revenue and expenses during the reporting period. Actual results could differ from those estimates.

Revenue Recognition

Revenue will be recognized when it is realized or realizable and earned. Specifically, revenue will be recognized when all of the following criteria are met: (1) Persuasive evidence of an arrangement exists; (2) Service has occurred, customer acceptance has been achieved; (3) Our selling price to the buyer is fixed and determinable; and (4) Collection is reasonably assured. The Company recognizes revenue when services have been provided and collection is reasonably assured.

Stock-Based Compensation

Stock-based compensation is accounted for at fair value in accordance with ASC Topic 718. To date, the Company has not adopted a stock option plan and has not granted any stock options.

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 share equivalents outstanding as of December 31, 2017 and December 31, 2016.

Comprehensive Income

The Company has established standards for reporting and display of comprehensive income, its components and accumulated balances. When applicable, the Company would disclose this information on its Statement of Shareholders' Equity. Comprehensive income comprises equity except those resulting from investments by owners and distributions to owners. The Company has not had any significant transactions that are required to be reported in other comprehensive income.

Recent Accounting Pronouncements

In February 2016, FASB issued ASU-2016-02, "Leases (Topic 842)." The guidance requires that a lessee recognize in the statement of financial position a liability to make lease payments (the lease liability) and a right of use asset representing its right to use the underlying asset for the lease term. For finance leases: the right-of-use asset and a lease liability will be initially measured at the present value of the lease payments, in the statement of financial position; interest on the lease liability will be recognized separately from amortization of the right-of-use asset in the statement of comprehensive income; and repayments of the principal portion of the lease liability will be classified within financing activities and payments of interest on the lease liability and variable lease payments within operating activities in the statement of cash flows. For operating leases: the right-of-use asset and a lease liability will be initially measured at the present value of the lease payments, in the statement of financial position; a single lease cost will be recognized, calculated so that the cost of the lease is allocated over the lease term on a generally straight-line basis; and all cash payments will be classified within operating activities in the statement of cash flows. Under Topic 842 the accounting applied by a lessor is largely unchanged from that applied under previous GAAP. The amendments in Topic 842 are effective for the Company beginning January 1, 2019, including interim periods within that fiscal year. We are currently evaluating the impact of adopting the new guidance of the consolidated financial statements.

In January 2016, the Financial Accounting Standards Board ("FASB"), issued Accounting Standards Update ("ASU") 2016-01, "Financial Instruments-Overall (Subtopic 825-10): Recognition and Measurement of Financial Assets and Financial Liabilities," which amends the guidance in U.S. generally accepted accounting principles on the classification and measurement of financial instruments. Changes to the current guidance primarily affect the accounting for equity investments, financial liabilities under the fair value option, and the presentation and disclosure requirements for financial instruments. In addition, the ASU clarifies guidance related to the valuation allowance assessment when recognizing deferred tax assets resulting from unrealized losses on available-for-sale debt securities. The new standard is effective for fiscal years and interim periods beginning after December 15, 2017, and are to be adopted by means of a cumulative-effect adjustment to the balance sheet at the beginning of the first reporting period in which the guidance is effective. Early adoption is not permitted except for the provision to record fair value changes for financial liabilities under the fair value option resulting from instrument-specific credit risk in other comprehensive income. The Company is currently evaluating the impact of adopting this standard.

In November 2015, the FASB issued ASU 2015-17, "Income Taxes (Topic 740): Balance Sheet Classification of Deferred Taxes," which simplifies the presentation of deferred income taxes by requiring that deferred tax liabilities and assets be classified as noncurrent in a classified statement of financial position. This ASU is effective for financial statements issued for annual periods beginning after December 16, 2016, and interim periods within those annual periods. The adoption of this standard will not have any impact on the Company's financial position, results of operations and disclosures.

In July 2017, the FASB issued ASU 2017-11, Earnings Per Share (Topic 260); Distinguishing Liabilities from Equity (Topic 480); Derivatives and Hedging (Topic 815): (Part I) Accounting for Certain Financial Instruments with Down Round Features, (Part II) Replacement of the Indefinite Deferral for Mandatorily Redeemable Financial Instruments of Certain Nonpublic Entities and Certain Mandatorily Redeemable Noncontrolling Interests with a Scope Exception. For public business entities, the amendments in Part I of this Update are effective for fiscal years, and interim periods within those fiscal years, beginning after December 15, 2018. For all other entities, the amendments in Part I of this Update are effective for fiscal years beginning after December 15, 2019, and interim periods within fiscal years beginning after December 15, 2020. Early adoption is permitted for all entities, including adoption in an interim period. If an entity early adopts the amendments in an interim period, any adjustments should be reflected as of the beginning of the fiscal year that includes that interim period. The amendments in Part II of this Update do not require any transition guidance because those amendments do not have an accounting effect. The Company is currently in the process of evaluating the impact of the adoption on its consolidated financial statements.

NOTE 3 — GOING CONCERN

The accompanying consolidated financial statements have been prepared in conformity with generally accepted accounting principle, which contemplate continuation of the Company as a going concern. The Company currently has limited working capital, and has not completed its efforts to establish a stabilized source of revenues sufficient to cover operating costs over an extended period of time.

Management anticipates that the Company will be dependent, for the near future, on additional investment capital to fund operating expenses. The Company intends to position itself so that it may be able to raise additional funds through the capital markets. In light of management's efforts, there are no assurances that the Company will be successful in this or any of its endeavors or become financially viable and continue as a going concern.

NOTE 4 — RELATED PARTIES

Advances

From time to time, the Company has received advances from certain of its officers and shareholders to meet short-term working capital needs. For the years ended December 31, 2017 and 2016, a total of $49,925 and $74,254 advances from related parties is outstanding, respectively. These advances are unsecured, bear no interest, and do not have formal repayment terms or arrangements.

On October 6, 2017, Neuro HiTech, Inc. sold 100% of the authorized capital stock of the MCR American Pharmaceuticals, Inc. to Alexandra T. Ambrose, David D. Ambrose III, and Daniel D. Ambrose. The MCR American Pharmaceuticals Inc. consists solely of 997,500 shares of common stock having a par value of $.001 per share. The aggregate purchase price equaled the sum of $868,544, payable by forgiveness of approximately $500,000.00 in long term debt owed to David Ambrose by Neuro HiTech, Inc. and $368,544 for other funds owed to David Ambrose, individually, since November, 2012.

NOTE 5 – EQUITY

Common shares

The Company had authorized two (2) billion shares. The classes and aggregate number of shares of each class which the Corporation shall have authority to issue are as follows:

- 1,994,999,900 shares of Common Stock, par value $.000001 per share (the "Common Stock") as of December 31, 2017 and 2016 and the Company had 1,248,789,109 common shares issued and outstanding.

- 100 shares of Class A Common Stock, par value $.001 per share (the "Series A Common Stock"). The 100 Class A common shares are authorized as of December 31, 2017 and 2016.

- 5,000,000 shares of Preferred Stock, par value $.001 per share (the "Preferred Stock") authorized.

NOTE 6 – FAIR VALUE OF FINANCIAL INSTRUMENTS

Disclosures about fair value of financial instruments, requires disclosure of the fair value information, whether or not recognized in the balance sheet, where it is practicable to estimate that value. As of December 31, 2016, the amounts reported for cash, accrued interest and other expenses, notes payables, and derivative liability approximate the fair value because of their short maturities.

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. ASC Topic 820 established a three-tier fair value hierarchy which prioritizes the inputs used in measuring fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). These tiers include:

- Level 1, defined as observable inputs such as quoted prices for identical instruments in active markets;

- Level 2, defined as inputs other than quoted prices in active markets that are either directly or indirectly observable such as quoted prices for similar instruments in active markets or quoted prices for identical or similar instruments in markets that are not active; and

- Level 3, defined as unobservable inputs in which little or no market data exists, therefore requiring an entity to develop its own assumptions, such as valuations derived from valuation techniques in which one or more significant inputs or significant value drivers are unobservable.

NOTE 7 — COMMITMENTS AND CONTINGENCIES

The Company neither owns nor leases any real or personal property. An office space has been leased on a month by month basis.

The officers and directors are involved in other business activities and most likely will become involved in other business activities in the future.

NOTE 8 – INCOME TAXES

Net income and (loss) before income taxes for the years ended December 31, 2017 and 2016 were approximately $642,752 and $(1,668), respectively.

The components for the provision of income taxes include:

	December 31, 2017	December 31, 2016
Deferred tax asset attributable to:		
Net operating loss carryover	$ 138,000	$ 457,000
Less: valuation allowance	(138,000)	(457,000)
Net deferred tax asset	$ -	$ -

On December 22, 2017 the Tax Cuts and Jobs Act ("TCJA") was signed into law. Pursuant to Staff Accounting Bulletin No 118, a reasonable estimate of the specific income tax effects for the TCJA can be determined and the Company is reporting these provisional amounts. Accordingly, the company may revise these estimates in the upcoming year.

The TCJA reduces the corporate income tax rate from 34% to 21% effective January 1, 2018. All deferred income tax assets and liabilities, including NOL's have been measured using the new rate under the TCJA and are reflected in the valuation of these assets as of December 31, 2017.

Deferred income taxes reflect the net tax effect of temporary differences between amounts recorded for financial reporting purposes and amounts used for tax purposes. The major components of deferred tax assets are net operating loss ("NOL") carryforwards of approximately $608,000.

At December 31, 2017, a net operating loss ("NOL") carryforward for federal income tax purposes is $138,000. The Federal NOL's will begin to expire in 2037.

The tax years ended December 31, 2014 through 2017 are considered to be open under statute and therefore may be subject to examination by the IRS.

NOTE 9 — SUBSEQUENT EVENTS

In accordance with SFAS 165 (ASC 855-10) the Company has analyzed its operations subsequent to December 31, 2017, to the date these financial statements were issued, and has determined that it does not have any material subsequent events to disclose in these financial statements.