Grand Pacaraima Gold Corporation
(A Exploration Stage Company)

Balance Sheets
(Unaudited)

	December 31, 2013	December 31, 2012
ASSETS		
Current Assets		
Cash	$ -	$ -
Total Current Assets	-	-
Long-Term Assets		
Mineral Properties	360,000	360,000
Total Long-Term Assets	360,000	360,000
Total Assets	$ 360,000	$ 360,000
LIABILITIES AND STOCKHOLDERS' EQUITY		
Current Liabilities		
Operational Loans-Related Party	$ 60,000	$ 40,000
Total Liabilities	60,000	40,000
Stockholders' Equity		
Common Stock, authorized 500,000,000 shares, par value $0.001, issued and outstanding on December 31, 2013, and 2012 is 302,080,272 respectively	302,080	302,080
Additional Paid-in Capital	3,154,000	3,154,000
Deficit Accumulated during Exploration Stage	(3,156,080)	(3,136,080)
Total Stockholders' Equity	300,000	320,000
Total Liabilities and Stockholders' Equity	$ 360,000	$ 360,000

The accompanying notes are an integral part of these statements

Grand Pacaraima Gold Corporation

(A Exploration Stage Company)

Statements of Operations

(Unaudited)

	Year Ended December 31, 2013	Year Ended December 31, 2012	November 7, 1989 (Inception) to December 31, 2013
Income			
Oil and Gas Revenue	$ -	$ -	$ 9,600
Cost of Goods Sold	-	-	-
Gross Profit	-	-	9,600
Operating Expenses			
General and Administrative	20,000	13,000	90,180
Consulting and Professional Fees	-	-	315,500
Exploration and Development	-	-	20,000
Impairment	-	-	2,740,000
Total Expenses	20,000	13,000	3,165,680
Net Loss from Operations	$ (20,000)	$ (13,000)	$ (3,156,080)
Basic and Diluted (Loss) per Share	$ (0.00)	$ (0.00)	
Weighted Average Number of Shares	302,080,272	302,080,272	

The accompanying notes are an integral part of these statements

Grand Pacaraima Gold Corporation

(A Exploration Stage Company)

Statement of Stockholders' Deficit

(Unaudited)

From 7-Nov-1989 (Inception) to 31-Dec-2013

	Common Stock		Paid in	(Deficit) Accumulated during Exploration	Total Equity/
	Shares	Amount	Capital	Stage	(Deficit)
Balance, December 31, 2009	302,080,272	302,080	3,154,000	(3,096,080)	360,000
Net (Loss)				(13,000)	(13,000)
Balance, December 31, 2010	302,080,272	302,080	3,154,000	(3,109,080)	347,000
Net (Loss)				(14,000)	(14,000)
Balance, December 31, 2011	302,080,272	302,080	3,154,000	(3,123,080)	333,000
Net (Loss)				(13,000)	(13,000)
Balance, December 31, 2012	302,080,272	302,080	3,154,000	(3,136,080)	320,000
Net (Loss)				(20,000)	(20,000)
Balance, December 31, 2013	302,080,272	$ 302,080	$ 3,154,000	$ (3,156,080)	$ 300,000

The accompanying notes are an integral part of these statements

Grand Pacaraima Gold Corporation

(A Exploration Stage Company)

Statements of Cash Flows

	Year Ended December 31, 2013	Year Ended December 31, 2012	November 7, 1989 (Inception) to December 31, 2013
Operating activities			
Net (Loss)	$ (20,000)	$ (13,000)	$ (3,156,080)
Adjustments to reconcile Net (Loss) to cash:			
Common Stock issued for Services	-		315,500
Impairment Expense	-	-	2,740,000
Depreciation	-	-	-
Changes in Assets and Liabilities			
(Increase)/decrease in Accounts Receivable	-	-	-
Increase/(decrease) in Notes Payable	-	-	-
Net cash (used) by operating activities	(20,000)	(13,000)	(100,580)
Investment activities			
Purchase of Equipment	-	-	-
Net cash (used) by investment activities	-	-	-
Financing activities			
Operational Loans-Related Party	20,000	13,000	60,000
Proceeds from sale of Common Stock			40,580
Net cash provided by financing activities	20,000	13,000	100,580
Net (decrease) in cash	-	-	-
Cash and equivalents - beginning	-	-	-
Cash and equivalents - ending	$ -	$ -	$ -
Cash Paid For:			
Interest	$ -	$ -	$ -
Income Taxes	$ -	$ -	$ -
Non-cash Activities:			
Common Stock issued for Assets	$ -	$ -	$ 1,460,000
Common Stock issued for Services	$ -	$ -	$ 309,000
Common Stock issued for Merger	$ -	$ -	$ 1,180,080

The accompanying notes are an integral part of these statements

Grand Pacaraima Gold Corporation

(An Exploration Stage Company)

Notes to Unaudited Financial Statements
(December 31, 2013 and 2012)

NOTE 1. ORGANIZATION AND DESCRIPTION OF BUSINESS

Grand Pacaraima Gold Corporation (the Company) was originally organized in the State of Nevada on November 7, 1989 as United Development International and renamed Mindenao Gold Mining Corporation and reincorporated in the State of Oregon in July 2005. On February 6, 2006 the Company reorganized by dissolving its filing in Oregon and reincorporated in British Columbia, Canada as Grand Pacaraima Gold Corporation. The Company had also incorporated in the United Kingdom as Grand Pacaraima Gold Limited effective May 14, 2007 and since has dissolved that registration and reverted to Canada.

The Company entered into the mining exploration business with its acquisition of the mining and exploration concessions in Southern Venezuela. The Company's principal business is the acquisition, exploration and mining of mineral properties. The company has expanded its business plan to enter into the digital crypto currency business.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The financial statements and accompanying notes are prepared in accordance with accounting principles generally accepted in the United States of America.

Use of estimates

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

Cash and Cash Equivalents

Cash and cash equivalents consist of cash and short term deposits with original maturities of three months or less when purchased. As of December 31, 2013, cash and cash equivalents consists of cash and cash in trust.

Property, Plant, Equipment and Development Costs

Property, plant, equipment and development costs are carried at cost. Mineral exploration costs, as well as drilling and other costs incurred for the purpose of converting mineral resources to proven and probable reserves or identifying new mineral resources at development or production stage properties, are charged to expense as incurred.

Development costs are capitalized beginning after proven and probable reserves have been established. Development costs include costs incurred resulting from mine pre-production activities undertaken to gain access to proven and probable reserves including shafts, addicts, drifts, ramps, permanent excavations, infrastructure and removal of overburden. Additionally, interest expense allocable to the cost of developing mining properties and to constructing new facilities is capitalized until assets are ready for their intended use.

Exploration Stage Company

The Company complies with Accounting Standards Codification (ASC) Topic 915 and for its characterization of the Company as exploration stage. All losses accumulated since inception has been considered as part of the Company’s exploration stage activities.

The Company is subject to several categories of risk associated with its exploration stage activities. Mineral exploration and production is a speculative business, and involves a high degree of risk. Among the factors that have a direct bearing on the Company’s prospects are uncertainties inherent in estimating mineral deposits, future mining production, and cash flows, particularly with respect to properties that have not been fully proven with economic mineral reserves; access to additional capital; changes in the price of the underlying commodity; availability and cost of services and equipment; and the presence of competitors with greater financial resources and capacity.

Mineral Property Costs

Mineral property exploration costs are expensed as incurred. Mineral property acquisition costs are initially capitalized when incurred. The Company assesses the carrying costs for impairment at each fiscal quarter end. When it has been determined that a mineral property can be economically developed as a result of establishing proven and probable reserves, the costs then incurred to develop such property, are capitalized. Such costs will be amortized using the units-of-production method over the estimated life of the probable reserve. If mineral properties are subsequently abandoned or impaired, any capitalized costs will be charged to operations.

Environmental Costs

Environmental expenditures that relate to current operations are expensed or capitalized as appropriate. Expenditures that relate to an existing condition caused by past operations, and which do not contribute to current or future revenue generation, are expensed. Liabilities are recorded when environmental assessments and/or remedial efforts are probable, and the cost can be reasonably estimated. Generally, the timing of these accruals coincides with the earlier of completion of a feasibility study or the Company's commitments to plan of action based on the then known facts.

Asset Impairment

ASC Topic 360 requires that long term assets be reviewed for impairment to determine if the cost of the asset is recoverable and the extent that its booked value exceeds fair value. In the case of mining properties the evaluation of fair value includes a verifiable estimate of future cash flows from mineral reserves. Although the company's strategy of developing its resources to their full potential remains in place, the recent deterioration of the economic and credit environment has limited the company's ability to update the evaluation of its mining properties and bring these assets into production. Accordingly, the Company has decided to fully impair the acquisition cost of its properties to be compliant with current accounting principles.

Basic and Diluted Net Income (Loss) Per Share

The Company is required to present both basic and diluted earnings per share (EPS) on the face of the income statement. Basic EPS is computed by dividing net income (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. The Company has no dilutive instruments.

Financial Instruments

The Company's financial instruments consist of cash; cash in trust, accounts payable and accrued liabilities and amounts due to related parties. The Company is not exposed to significant interest, currency or credit risks arising from these financial instruments. The fair value of cash, cash in trust, accounts payable and accrued liabilities and amounts due to related parties approximates their carrying values due to the immediate or short term maturity of these financial instruments.

Income Taxes

The Company is required to recognize deferred tax liabilities and assets using the liability method. Under this method, deferred tax liabilities and assets are determined based on the temporary differences between the financial statements carrying values and tax bases of assets and liabilities using enacted tax rates in effect in the years in which the differences are expected to reverse. Future income tax assets are recorded in the financial statements if realization is considered more likely than not.

Recent Accounting Guidance Not Yet Adopted

The Company has evaluated the recent accounting pronouncements through ASU 2013-12 and believes that none of them will have a material effect on the company's financial statements.

NOTE 3. GOING CONCERN

The accompanying financial statements have been prepared assuming that the Company will continue as a going concern, which contemplates the realization of assets and the liquidation of liabilities in the normal course of business. However, at December 31, 2013 the Company has an accumulated loss of $3,156,080 during its exploration stage of which $2,740,000 result from the purchase of mineral properties with the issuance of common stock and subsequent impairment for the lack of extraction activities. This raises substantial doubt about the Company's ability to continue as a going concern. The financial statements do not include any adjustments that might result from this uncertainty.

Management's Plan

The Company has recently entered into the digital crypto currency business and plans to expand efforts to include mining bitcoins, the development of new types of crypto currency and the launching of an online digital currency exchange with an intention of consolidating this emerging industry under its corporate umbrella.

Management continues to seek funding from its shareholders and other qualified investors to pursue its business plan. These funds may be raised through equity financing, debt financing, or other sources, which may result in further dilution in the equity ownership of our shares. There is still no assurance that the Company will be able to maintain operations at a level sufficient for an investor to obtain a return on his investment. Further, the Company may continue to be unprofitable. The Company needs to raise additional funds in the immediate future in order to proceed with its exploration program.

NOTE 4. OPERATIONAL LOANS -- RELATED PARTY

The Company has received non-interest bearing demand operational loans from a major shareholder with an accumulated total of $60,000 as of December 31, 2013.

NOTE 5. STOCKHOLDERS' EQUITY

Common Stock

The Company is authorized to issue 500,000,000 common shares with a par value of $0.001 per share.

With the reincorporation and merger of Mindenao Gold Mining Corporation and Grand Pacaraima Gold Corporation on February 6, 2006 the company acquired development and mining rights to mineralized property in the Pacaraima region in Southern Venezuela through the issue of 41,000,000 common shares at a market value of $0.04 per share or $1,640,000. The reincorporation resulted in 61,080,272 common shares issued and outstanding.

On May 30, 2007 the Company issued 100,000,000 common shares at a market value or $0.011 per share or $1,100,000 to acquire a fifty percent (50%) interest in 5,500 Hectares of low grade iron ore mineral claims.

On September 24, 2007 the Company issued 11,000,000 common shares at a market value of $0.016 per share for $7,000 cash and $169,000 in consulting services.

On September 24, 2007 the Company issued 10,000,000 commons shares at a market value of $0.016 per share for $20,000 cash and $140,000 in consulting services.

On November 7, 2007 the Company issued 120,000,000 common shares to acquire an eighty percent (80%) interest in International Treasure Finders Inc. who owns the mineral rights on 481 acres in Woodward County, Oklahoma with two operating oil/gas wells on the property.

NOTE 6. PROVISION FOR INCOME TAXES

The Company provides for income taxes under ASC 740 “Income Taxes” which requires the use of an asset and liability approach in accounting for income taxes. Deferred tax assets and liabilities are recorded based on the differences between the financial statement and tax bases of assets and liabilities and the tax rates in effect currently.

The standard requires the reduction of deferred tax assets by a valuation allowance if, based on the weight of available evidence, it is more likely than not that some or all of the deferred tax assets will not be realized. In the Company's opinion, it is uncertain whether they will generate sufficient taxable income in the future to fully utilize the net deferred tax asset. Accordingly, a valuation allowance equal to the deferred tax asset has been recorded. The total deferred tax asset is $1,104,628 which is calculated by multiplying a 35% estimated tax rate by the cumulative NOL of $3,156,080. The total valuation allowance is a comparable $1,104,628. Details for the Years ended December 31, 2013 and 2012 follow:

	December 31, 2013	December 31, 2012
Deferred Tax Asset	$ 7,000	$ 4,550
Valuation Allowance	(7,000)	(7,000)
Current Taxes Payable	-	-
Income Tax Expense	$ -	$ -

The federal NOL is due to expire 20 years from the date of its creation. The chart below shows the year of creation, the amount of each estimated year's NOL and the year of expiration if not utilized.

Year	Amount	Expiration
2006	20,080	2026
2007	336,000	2027
2008	-	2028
2009	2,740,000	2029
2010	13,000	2030
2011	14,000	2031
2012	13,000	2032
2013	20,000	2033
Total	$ 3,156,080	

NOTE 7. MINERAL PROPERTY

With the reincorporation of Mindenao Gold Mining Corporation with Grand Pacaraima Gold Corporation on February 6, 2006 the company acquired development and mining rights to mineralized property in the Pacaraima region in Southern Venezuela near the borders of Brazil and Guyana. Acquired rights include the Cerro Trompa Mine located 8 kilometers northeast of Icabaru and other mining properties including the San Miguel, Mosquito and Zapata Mines. The primary concession was granted in 1981 for 40 years on properties 3,500 meters long by 300 meters wide or approximately 4 square miles.

These rights were acquired through the issue of 41,000,000 shares of common stock with a market price of $0.04 per share or $1,640,000. No extraction activities have commenced on the properties and the evaluation of the mineral reserves is not current. Accordingly, the company has recorded impairment of 78% of its acquisition costs to be compliant with current accounting principles leaving a net book value of $360,000 for these assets.