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

FORM 10-Q/A

(Mark One)

[X] Quarterly Report pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 for the Quarterly Period Ended March 31, 2014

[ ] Transition Report under Section 13 or 15(d) of the Exchange Act

For the transition period from __________ to __________

Commission file number: 333-174435

Be Active Holdings, Inc.

(Exact name of registrant as specified in its charter)

Delaware	**68-0678429**
(State or other jurisdiction of incorporation or organization)	(I.R.S. Employer Identification No.)
1010 Northern Blvd., Great Neck, NY	**11021**
(Address of principal executive offices)	(Zip Code)

(212) 736-2310
(Registrant's telephone number, including area code)

____
(Former name, former address and former fiscal year, if changed since last report)

Indicate by check mark whether the registrant (1) has filed 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 [X] 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 during the preceding 12 months (or such shorter period that the registrant was required to submit and post such files. Yes [X] No [ ]

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	[ ]	Smaller reporting company	[X]

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act). Yes [ ] No [X]

As of May 13, 2014, there were 215,349,489 shares of common stock issued and outstanding.

Explanatory Note

The purpose of this Amendment No. 1 to Be Active Holdings, Inc. ‘s Quarterly Report on Form 10-Q for the three months ended March 31, 2014 is to amend the financial statements and the Management’s Discussion and Analysis of Financial Condition and Results of Operations.

We are filing this Amendment No. 1 to reflect the restatement of our financial statements contained herein. On December 17, 2014, the Board of Directors and the management of the Company concluded that, because of an error in properly recording the valuation of warrants as a derivative liability identified in the Company’s previously issued financial statements for the year ended December 31, 2013, and for the quarterly report for the period ended March 31, 2014 the Company should restate its previously issued financial statements for the relevant periods.

Please see Note 2 – Restatement contained in the Notes to the Financial Statements appearing in this Form 10-Q/A Amendment 1 which further describes the effect of these restatements. As indicated in Note 7 to the financial statements, in 2013 the registration statement filed by the Company with the SEC was subsequently withdrawn by the Company prior to it becoming effective.

No other changes have been made to the Form 10-Q. This Amendment No. 1 to the Form 10-Q speaks as of the original filing date of the Form 10-Q, does not reflect events that may have occurred subsequent to the original filing date, and does not modify or update in any way disclosures made in the original Form 10-Q.

Pursuant to Rule 12b-15 under the Securities and Exchange Act of 1934, as amended, this Form 10-Q/A includes new certifications by our principal executive officer and principal financial officer under Sections 302 and 906 of the Sarbanes-Oxley Act of 2002. Except for the items noted above, no other information included in the Company’s original Form 10-Q is being amended by this Form 10-Q/A.

FORM 10-Q/A

Be Active Holdings, Inc.

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PART I - FINANCIAL INFORMATION

BE ACTIVE HOLDINGS, INC.
CONDENSED CONSOLIDATED BALANCE SHEETS
(Unaudited)

	March 31, 2014	December 31, 2013
	(Restated)	
ASSETS		
Current assets		
Cash and cash equivalents	$ 1,103,125	$ 5,670
Cash in escrow	75,000	
Accounts receivable	3,181	3,181
Inventory	-	-
Prepaid expenses and other current assets	34,819	101,029
Total current assets	1,216,125	109,880
Property and equipment, net	3,339	3,579
Security deposit	6,560	6,560
Total assets	$ 1,226,024	$ 120,019
LIABILITIES AND STOCKHOLDERS' EQUITY (DEFICIT)		
Current liabilities		
Accounts payable	$ 15,331	$ 75,371
Accrued expenses and taxes	82,989	195,177
Due to officers/stockholders	272,576	523,066
Total current liabilities	370,896	793,614
Deferred rent	7,052	6,576
Derivative liability	3,360,019	2,058,243
Total liabilities	3,737,967	2,858,433
Stockholders' equity		
Preferred stock, par value $0.0001 per share, 150,000,000 shares authorized; issued and outstanding as of March 31, 2014 and December 31, 2013 as follows:		
Series A Convertible Preferred stock, 40,000,000 shares designated; 33,263,921 and 39,441,458 shares issued and outstanding at March 31, 2014 and December 31, 2013, respectively	3,326	3,944
Series B Convertible Preferred stock; 4 shares designated; 3 shares issued and outstanding at March 31, 2014 and December 31, 2013	-	-
Series C Convertible Preferred stock, 26,666,667 shares designated; 26,666,667 shares issued and outstanding at March 31, 2014	2,667	-
Common stock, par value $0.0001, per share, 525,000,000 shares authorized; 208,016,154 and 97,325,231 shares issued and issuable at March 31, 2014 and December 31, 2013, respectively	20,803	9,734
Additional paid-in capital	26,066,877	4,152,660
Accumulated deficit	(28,605,182)	(6,904,318)
Treasury stock at cost; 4,339,555 shares	(434)	(434)
Total stockholders' equity (deficit)	(2,511,943)	(2,738,414)
Total liabilities and stockholders' equity (deficit)	$ 1,226,024	$ 120,019

See notes to financial statements.

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BE ACTIVE HOLDINGS, INC.
CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS
(Unaudited)

	Three Months Ended March 31,	
	2014	2013
	(Restated)	
Net Sales	$ -	$ 91,942
Cost of Goods	-	60,090
Gross Profit	-	31,852
Operating Expenses		
Selling expenses	8,111	29,970
General and administrative	249,750	215,568
Increase (decrease) in value of derivative liability	11,266,360	(590,288)
Stock-based compensation	10,423,447	-
Loss on extinguishment of debt	-	462,495
Depreciation and amortization expense	240	102
Total operating expenses	21,947,908	117,847
Loss from operations before other expenses	(21,947,908)	(85,955)
Other Income (Expenses)		
Forgiveness of debt	247,021	-
Interest income, net	23	(949)
Total other income (expenses)	247,044	(949)
Net Loss	$ (21,700,864)	$ (86,944)
Net loss per common share (Basic and fully diluted)	$ (0.15)	$ -
Number of common shares used to compute net loss per share	148,056,348	53,866,780

* Less than $0.01, per share

See notes to financial statements.

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BE ACTIVE HOLDINGS, INC.
CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS
(Unaudited)

	Three Months Ended March 31,	
	2014	2013
	(Restated)	
Cash flows from operating activities		
Net loss	$(21,700,864)	$ (86,944)
Adjustments to reconcile net loss to net cash (used in) operating activities:		
Depreciation and amortization	240	102
Stock-based compensation	10,423,447	-
Forgiveness of debt	(247,021)	-
Loss on extinguishment of debt	-	462,495
Increase (decrease) in fair value of derivative liability	11,266,360	(590,288)
Changes in assets and liabilities:		
Increase in accounts receivable	-	(25,860)
Decrease in inventory	-	60,089
Increase in security deposit	-	(6,560)
Decrease (increase) in prepaid expenses	66,210	(14,179)
Increase in deferred rent	476	5,146
Decrease in accounts payable and accrued expenses	(172,228)	(117,576)
Net cash used in operating activities	(363,380)	(313,575)
Cash flows from investing activities		
Purchases of property and equipment	-	(2,000)
Cash flows from financing activities		
Proceeds from private placements	1,800,000	420,000
Costs of private placements	(260,696)	(30,989)
Decrease in due to officers/stockholders	(3,469)	(65,192)
Net cash provided by financing activities	1,535,835	323,819
Net increase in cash and cash equivalents	1,172,455	8,244
Cash and cash equivalents, beginning of period	5,670	6,452
Cash and cash equivalents, end of period	$ 1,178,125	$ 14,696
Supplemental cash flow disclosures:		
State minimum taxes and franchise fees paid		$ 617

Noncash Transactions:
Conversion of Series A Convertible Preferred Stock and Warrants (See Note 7)

See notes to financial statements.

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BE ACTIVE HOLDINGS, INC.
NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

1. ORGANIZATION AND OPERATIONS

Merger

On January 9, 2013, the Company, Be Active Acquisition Corp., the Company's newly formed, wholly-owned Delaware subsidiary ("Acquisition Sub") and Be Active Brands, Inc. ("Brands"), an entity incorporated in Delaware March 10, 2009 and based in New York, entered into an Agreement of Merger and Plan of Reorganization (the "Merger Agreement"). Upon closing of the transaction under the Merger Agreement (the "Merger"), Acquisition Sub merged with and into Brands, with Brands as the surviving corporation, and became a wholly-owned subsidiary of the Company.

The Merger was accounted for as a reverse-merger and recapitalization with Brands as the acquirer for financial reporting purposes and the Company as the acquired company. Consequently, the assets and liabilities and the operations reflected in the historical financial statements prior to the Merger are those of Brands and are recorded at the historical cost basis of Brands and the consolidated financial statements after completion of the Merger include the assets and liabilities of the Company and Brands, and the historical operations of the Company and Brands from the closing date of the Merger.

2. BASIS OF PRESENTATION

The accompanying unaudited financial statements and related notes have been prepared in accordance with accounting principles generally accepted in the United States for interim financial statements and with the rules and regulations under Regulation S-X of the Securities and Exchange Commission for Form 10-Q. Accordingly, they do not include all of the information and footnotes required by accounting principles generally accepted in the United States for complete financial statements presentation. In the opinion of management, all adjustments (consisting of normal recurring accruals) considered necessary to present fairly the financial position, results of operations and cash flows for interim financial statements have been included. These financial statements should be read in conjunction with the financial statements of the Company together with the Company's management discussion and analysis in Item 2 of this report and in the Company's Form 10-K/A for the year ended December 31, 2013. Interim results are not necessarily indicative of the results for a full year.

Principles of Consolidation

The consolidated financial statements include the accounts of the Company and our wholly-owned subsidiary and have been prepared in accordance with accounting principles generally accepted in the United States of America. All significant intercompany transactions and balances have been eliminated.

Restatement

The Company is filing this amendment to its Quarterly Report on Form 10-Q/A for the period ended March 31, 2014 to amend and restate the financial statements and other financial information for the three months ended March 31, 2014. Commencing with the January 9, 2013 private placement (described in Note 7), followed by the extinguishment of certain debt instruments and the April 26, 2013 private placement the Company issued warrants but did not properly record and present these warrants issued as derivative liabilities in the Company's previously issued financial statements. The Company has concluded that these warrants should have been accounted for as derivative liabilities due to the existence of a ratchet feature in the instrument which will adjust the exercise price and number of warrants to be issued upon the issuance of any stock based offering at a lower price in the future. Such ratchet reset provision prohibits the Company from concluding that the warrants are indexed to our own stock, and thus derivative accounting is appropriate.

The Company utilizes the Black-Scholes model to value the derivative instruments at inception and subsequent valuation dates.

On February 14, 2014, as a component of a private placement, the Company issued an aggregate of 66,333,330 warrants with a fair value determined using the Black-Scholes Pricing Model as $11,361,278 The pricing of this private placement triggered the reset provision in the warrants issued on April 26, 2013. Such triggering resulted in the exercise price of the previously issued warrants resetting to $0.03. The significant assumptions utilized by the Company in the valuation of these warrants were as follows:

Market Price: $0.18;
Exercise Price: $0.03;
Volatility: 134%;

Dividend Yield: zero;
Term: Five Years; and
Risk Free Rate of Return: 0.15%

The Company has reviewed all accounting transactions for the quarters and year ended December 31, 2013 and for the quarter ended March 31, 2014 and has determined that derivative liability, additional paid-in capital, loss on extinguishment of debt, net income (loss), derivative expense and earnings per share needed to be restated related to the accounting for derivatives.

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Restatement for the three months ended March 31, 2014:

Be Active Holdings, Inc.
Condensed Consolidated Balance Sheets
(Unaudited)

	March 31, 2014 Restated	March 31, 2014 As Presented	Difference
Assets			
Current Assets			
Cash and cash equivalents	$ 1,103,125	$ 1,103,125	$ -
Cash in escrow	75,000	75,000	
Accounts receivable	3,181	3,181	-
Inventory	-	-	-
Prepaid expenses and other assets	34,819	34,819	-
Total current assets	1,216,125	1,216,125	-
Property and equipment, net	3,339	3,339	-
Security deposit	6,560	6,560	-
Total assets	$ 1,226,024	$ 1,226,024	-
Liabilities and Stockholders' (Deficit)			
Current liabilities			
Accounts payable	$ 15,331	$ 15,331	$ -
Note payable			-
Accrued expenses and taxes	82,989	82,989	-
Due to officers/stockholders	272,576	272,576	-
Total current liabilities	370,896	370,896	-
Deferred rent	7,052	7,052	-
Derivative liability	3,360,019	-	3,360,019
Total liabilities	3,737,967	377,948	
Stockholders' equity (Deficit)			
Series A Preferred stock, par value $0.0001	3,326	3,326	-
Series C Preferred stock, par value $0.0001	2,667	2,667	-
Common stock, par value $0.0001	20,803	20,803	-
Additional paid-in capital	26,066,877	17,040,340	9,026,537
Treasury stock at cost; 4,339,555 shares	(434)	(434)	-
Accumulated deficit	(28,605,182)	(16,218,626)	(12,386,556)
Total stockholders' equity (Deficit)	(2,511,943)	848,076	(3,360,019)
Total liabilities and stockholders' equity	$ 1,226,024	$ 1,226,024	$ -

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Be Active Holdings, Inc.
Condensed Consolidated Statements of Operations
(Unaudited)

	Three Months Ended March 31, 2014 Restated	Three Months Ended March 31, 2014 As Presented	Difference
Net Sales	$ -	$ -	$ -
Cost of Goods Sold	-	-	-
Gross Profit	-	-	-
Operating Expenses			
Selling expenses	8,111	8,111	-
General and administrative	249,750	249,750	-
Increase in fair value of derivative liability	11,266,360	-	11,266,360
Stock-based compensation	10,423,447	10,423,447	-
Depreciation and amortization expense	240	240	-
	21,947,908	10,681,548	11,266,360
Loss from operations Before other income	(21,947,908)	(10,681,548)	(11,266,360)
Other income			
Forgiveness of debt	247,021	247,021	-
Interest expense, net	23	23	-
Total other income (expenses)	247,044	247,044	-
Net Loss	$ (21,700,864)	$ (10,434,504)	$ (11,266,360)
Net loss per common share (Basic and fully diluted)	$ (0.15)	$ (0.07)	
Number of shares used to compute net loss per share	148,056,348	148,056,348	

3. GOING CONCERN

The Company's financial statements are prepared using generally accepted accounting principles in the United States of America applicable to a going concern which contemplates the realization of assets and liquidation of liabilities in the normal course of business. The Company has not yet established revenues sufficient to cover its operating costs and allow it to continue as a going concern. The Company has incurred significant net losses since inception and at March 31, 2014, has an accumulated deficit of $28,605,182. The ability of the Company to continue as a going concern is dependent on the Company obtaining adequate capital to fund operating expenses until it become profitable. If the Company is unable to obtain adequate capital, it could be forced to cease operations.

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BE ACTIVE HOLDINGS, INC.
NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

In order to continue as a going concern, the Company will need, among other things, additional capital resources. Management's plan is to obtain such resources for the Company through sales of its products in combination with equity and/or debt financing. While as indicated in Note 7, the Company obtained approximately $1,800,000 of gross proceeds from an equity offering on February 14, 2014, there can be no assurance that this will be sufficient for the Company to continue as a going concern.

The Company resumed production of certain products for distribution on May 7, 2014.

The accompanying financial statements do not include any adjustments that might be necessary if the Company is unable to continue as a going concern.

4. INCOME (LOSS) PER COMMON SHARE

Basic income (loss) per share is computed by dividing the net income or loss attributable to the common stockholders by the weighted average number of shares of common stock outstanding during the period. Fully diluted income (loss) per share is computed similar to basic income (loss) per share except that the denominator for fully diluted income per share is increased to include the number of additional common shares that would have been outstanding if the potential common shares had been issued in order to present their dilutive effect. The effect of outstanding warrants and convertible stock for the three months ended March 31, 2014 and 2013 was anti-dilutive and did not affect the loss per share.

5. PROPERTY AND EQUIPMENT

Property and equipment consists of the following:

	March 31, 2014	December 31, 2013
Furniture and Fixtures	$ 6,138	$ 6,138
Less: Accumulated depreciation	(2,799)	(2,559)
Balance	$ 3,339	$ 3,579

6. DUE TO OFFICERS/STOCKHOLDERS

As of December 31, 2013, amounts payable to an officer/stockholder and two stockholders comprised Due to officers/stockholders. One of the officers resigned on March 22, 2013 and is solely a stockholder. The other stockholder had resigned as an officer in a prior year. These loans are payable on demand without interest.

On February 27, 2014, that stockholder who had resigned March 2013 agreed to release the Company from its loan obligation to him of $247,021 which was recorded as forgiveness of debt income in the accompanying March 31, 2014 condensed consolidated statement of operations.

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BE ACTIVE HOLDINGS, INC.
NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

7. CAPITAL STOCK

Following the closing of the Merger, the Company sold an aggregate of 1,826,087 units ("Units") in a private placement ("Private Placement"). $419,999.88 of the Units were sold at a per Unit price of $0.23. Additionally, an aggregate of $394,612 of the outstanding 10% convertible promissory notes and accrued interest converted into the Private Placement at a per Unit price of $0.19. Each Unit consisted of (i) one share of the Company's common stock (or, at the election of any investor who would, as a result of the purchase of Units, become a beneficial owner of 5% or greater of the outstanding shares of common stock of the Company's Series A Convertible Preferred Stock) and (ii) a three year warrant to purchase shares of common stock equal to 100% of the number of shares of common stock sold in the Private Placement at an exercise price of $0.30 per share. In connection with the Private Placement, the Company and the investor entered into a Registration Rights Agreement (the "Registration Rights Agreement") whereby the Company agreed to register the shares underlying the Units and issuable upon exercise of warrants for resale on a Registration Statement to be filed with the SEC within 60 days of the final closing of the Private Placement and to cause such Registration Statement to be declared effective within 120 days of the filing date. On May 15, 2013, the Registrations Rights Agreement was amended to extend the filing date from 120 days to 180 days after the closing date. On July 2, 2013, the Registrations Rights Agreement was further amended to extend the filing date from 180 days to 240 days after the closing date. The Company filed a Registration Statement on Form S-1 on September 25, 2013 to register an aggregate of 158,652,485 shares of the Company's stock. The registration statement was subsequently withdrawn by the Company.

On March 8, 2013, the Board of Directors approved the authorization of 150,000,000 shares of preferred stock, par value $0.0001, per share, of which 40,000,000 shares have been designated as Series A Preferred Stock. Each holder of Series A Preferred Stock is entitled to vote on all matters and the shares are convertible to the Company's common stock in an amount equal to one share of common stock for each one share of Series A Preferred Stock upon notice to the Company, as defined.

On March 15, 2013, the Company commenced a second private placement, offering a minimum of $1,000,000 of units, each comprised of one share of common stock and warrants to purchase one share of common stock at an exercise price of $0.05, per share, for three years at a purchase price of $0.03, per unit. The warrants are subject to registration rights, as defined and cashless exercise is permitted. On April 25, 2013, the Company consummated the private placement which began on March 15, 2013 and sold to certain accredited investors an aggregate of 28,333,334 units with gross proceeds to the Company of $850,000 less $150,000 of offering costs. The offering costs include 2,083,334 units valued at $62,500 for legal fees.

In connection with the offering, the Company granted the investors demand registration rights, commencing 30 days after the closing of the Offering and ending one year after the closing of the Offering, pursuant to which investors holding at least 50% of the outstanding securities sold in the Offering may request on 60 days' notice, the filing of a registration statement with the Securities and Exchange Commission, covering the resale of securities underlying the units. Additionally, the Company granted the investors "piggy-back" registration rights for a period of 180 days beginning on the closing date of the Offering. The Company added a Supplement to the Security Purchase Agreement, offering any investor of units who as a result of the purchase becomes a beneficial owner of 5% or more of the outstanding number of common shares, the option to purchase units consisting of one share of the Company's new Series A Preferred Convertible Stock and a warrant.

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BE ACTIVE HOLDINGS, INC.
NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

In connection with the sale of the Units, the Company was required to issue to investors in the January 9, 2013 private placement (the "Prior Investors, and such offering, the "Prior Offering") additional shares of common stock (or, at the election of such Prior Investor who would, as a result of such issuance, become the holder of in excess of 5% of the Company's issued and outstanding common stock, shares of Series A Preferred Stock), in connection with certain anti-dilution protection provided to such Prior Investors under the terms of the Prior Offering. As a result of the foregoing, in April 2013, the Company issued an aggregate of an additional (a) 3,789,473 shares of common stock (b) 19,191,458 shares of Series A Preferred Stock and (c) warrants to purchase an additional 22,980,931 shares of common stock at an exercise price of $0.03 per share (collectively, the "Ratchet Securities"). Furthermore, the exercise price of the warrants issued in the Prior Offering was reduced to a per share exercise price of $0.03.

In connection with the Offering and in consideration for such issuance, the shareholders released the Company from actions relating to the Company's reverse-merger and various financings as well as from any rights under that certain Agreement of Shareholders of Be Active Brands, Inc. dated as of January 26, 2011, management determined that it was in the best interest of its stockholders to issue additional shares of common stock to certain of the original shareholders of Brands who, as a result of the reverse-merger consummated on January 9, 2013, became shareholders of the Company. Accordingly, the Company issued an aggregate of 23,054,778 shares of common stock to these original Brands shareholders, exclusive of current management, as a result of the significant dilution they experienced as a result of the Offering.

As a result of both the January 9, 2013 and April 26, 2013 private placements and conversion of debt, the Company recorded a derivative liability related to the reset feature on the exercise price of the warrants to purchase common stock issued by the Company. Such ratchet reset provision prohibits the Company from concluding that the warrants are indexed to our own stock, and thus derivative accounting is appropriate. Previously, any valuation assigned to these warrants was accounted for within additional paid-in capital. For derivative instruments that are accounted for as liabilities, the derivative instrument is initially recorded at its fair market value and is then re-valued at each reporting date to its then fair value, with changes in such fair value measurement recognized in operations in the respective reporting period. The Company utilizes the Black-Scholes model to value the derivative instruments at inception and subsequent valuation dates.

Additionally, on April 26, 2013, the Company's Board of Directors authorized four (4) shares of preferred stock, par value $0.0001 per share as Series B Convertible Preferred Stock (the "Series B Preferred Stock") and issued one share of Series B Preferred Stock to each of the Company's three senior members of management. Each share of Series B Preferred Stock is entitled such number of votes on all matters submitted to stockholders that is equal to (i) the product of (a) the number of shares of Series B Preferred Stock held by such holder, (b) the number of issued and outstanding shares of the Company's Common Stock (taking into account the effective outstanding voting rights of the Series B Preferred Stock), as of the record date for the vote and (c) 0.13334 less (ii) the number of shares of Common Stock beneficially held by such holder on such date. Additionally, on the six month anniversary date of issuance of the Series B Preferred Stock, each outstanding share of Series B Preferred Stock was to automatically, and without further action on the part of the holder, convert into such number of fully paid and non-assessable shares of Common Stock as would cause the holder to own, along with any other securities of the Company's beneficially owned on the conversion date by them 13.334% of the issued and outstanding Common Stock, calculated on the conversion date. On October 25, 2013, the Company amended and restated the Certificate of Designation for Series B Convertible Preferred Stock to extend the date on which the Series B Shares would automatically convert into such number of fully paid and non-assessable shares of common stock, from the date six months from the date of issuance (October 26, 2013) to the twelfth month anniversary of the date of issuance of the shares of Series B Preferred Stock (April 26, 2014) which on April 22, 2014 was further extended to an indefinite date. The Company previously recorded the three shares of Series B Convertible Preferred Stock as stock-based compensation based at the then current estimate that the shares that would convert to shares of common stock of the Company based on the shares outstanding and current price per share at each balance sheet date. As of March 31, 2014, the Company recalculated the estimated shares to be 112,229,168 and recorded an aggregate of $10,423,447 in stock-based compensation. The estimate is based on the current common shares outstanding at March 31, 2014, a stock price of $0.11 and is subject to adjustment based on any additional common shares issued.

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BE ACTIVE HOLDINGS, INC.
NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

On February 4, 2014, the holders representing a majority of the then outstanding shares of capital stock of the Company voted and approved and permitted the Company to increase the number of authorized shares of the Company's common stock from 400,000,000 to 525,000,000, effective upon receiving approval from the Company's Board of Directors and filing an amended Certificate of Incorporation with the State of Delaware representing the amendment.

In January, February and March, 2014, an aggregate of 6,177,537 shares of the Company's Series A Convertible Preferred Stock was converted to 6,177,537 shares of common stock of the Company.

In January, February and March, 2014, an aggregate of 86,233,334 warrants to purchase common stock were exercised in a cashless conversion to an aggregate of 70,580,055 shares of the Company's common stock. Upon exercise, the fair value of the warrants was calculated, the derivative liability was reduced by the prior value and the difference was recorded as a change in fair value on the statement of operations.

Series C Convertible Preferred Stock

On February 12, 2014, the Company designated and authorized to issue 26,666,667 shares of Series C Convertible Preferred Stock ("Series C Preferred Stock"), par value $0.0001, per share, at a stated value of $0.0001, per share. Each holder of Series C Preferred Stock shall be entitled to vote all matters submitted to shareholder vote and shall be entitled to the number of votes for each shares of Series C owned at the designated record date. Each holder of Series C Preferred Stock may convert any or all of such shares into fully paid and non-assessable shares of the Company's common stock in an amount equal to one share of the Company's common stock for each one shares of Series C Preferred Stock.

Securities Subscription Agreement

On February 14, 2014, the Company sold to certain accredited investors pursuant to a Subscription Agreement, an aggregate of 33,333,332 shares of its common stock, 26,666,667 shares of the Series C Preferred Stock and five year warrants to purchase up to an aggregate of 59,999,999 shares of the Company's common stock at an exercise price of $0.03, per share, for gross proceeds of $1,800,000. Until the earlier of (i) three years from the closing of the Offering or (ii) such time as no investor holds any shares of common stock underlying warrants or underlying the Series C Preferred Stock, in the event the Company issues or sells common stock at a per share price equal to less than $0.03, per share, as adjusted, the Company has agreed to issue additional securities such that the aggregate purchase price paid by the investor shall equal the lower price issuance, subject to certain exceptions, as defined.

In connection with the Offering, the Company granted the investors "piggy-back" registration rights and the investors are entitled to a right of participation in future financings conducted by the Company for a period of twenty-four months.

The Company paid placement agent fees of $144,000 in cash, issued an aggregate of 599,999 shares of the Company's common stock and issued a warrant to purchase up to 5,399,998 shares of the Company's common stock as commission in connection with the sale of the shares and warrants. In addition, the Company permitted the conversion of an aggregate of $13,500 of unpaid fees owed to a consultant into 450,000 shares and warrants at the Offering price. In conjunction with the Offering, $100,000 was placed in an escrow account to be used for auditing and legal fees. As of March 31, 2014, the balance in the escrow account is $75,000.

On February 14, 2014, as a component of the private placement, the Company issued an aggregate of 66,333,330 warrants with a fair value determined using the Black-Scholes Pricing Model as $11,361,278 The pricing of this private placement triggered the reset provision in the warrants issued on April 26, 2013. Such triggering resulted in the exercise price of the previously issued warrants resetting to $0.03. The significant assumptions utilized by the Company in the valuation of these warrants were as follows:

Market Price: $0.18;
Exercise Price: $0.03;
Volatility: 134%;
Dividend Yield: zero;
Term: Five Years; and
Risk Free Rate of Return: 0.15%

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BE ACTIVE HOLDINGS, INC.
NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

Pursuant to the subscription agreement, certain members of the Company's management have agreed to invest an aggregate of $250,000 in exchange for 8,333,333 shares of the Company's common stock within 30 days of the closing, on the same terms of the agreement. The investment required by management has been extended to May 15, 2014.

Treasury Stock

In March 2013, contingent with the resignation of the Company's then chief executive officer, the Company agreed to purchase from the former executive 4,339,555 shares of the Company's common stock for $0.0001, per share. These shares are reported at cost as treasury shares.

Registration Statement

The Company filed a Registration Statement on Form S-1 on September 25, 2013, which was amended and re-filed on February 12, 2014, to register an aggregate of 158,652,485 shares of the Company's stock, which was subsequently withdrawn by the Company.

8. INCOME TAXES

As of March 31, 2014, management has evaluated and concluded that there are no significant uncertain tax positions requiring recognition in the Company's financial statements.

As of March 31, 2014, the Company has net operating loss carryforwards of approximately $4,000,000 to reduce future Federal and state taxable income through 2032 and $12,345,000 of temporary differences in the timing of the deduction for stock-based compensation. However, as a result of the recent and potential changes in the share ownership of the Company, future utilization of the net operating losses may be limited pursuant to Section 382 of the Internal Revenue Service. The maximum net operating loss carryforward which could be utilized as of December 31, 2013 pursuant to Section 382 for Be Active Brands is $185,000 a year, based on the approximately $2,500,000 losses incurred prior to the Merger.

Since at present realization of the Company's related deferred tax assets of $6,200,000 at March 31, 2014 is not considered more likely than not, a valuation allowance of $6,200,000 at March 31, 2014 has been provided. The valuation allowance increased by $3,951,000 from December 31, 2013.

9. CONCENTRATIONS

Credit is granted to most customers. The Company performs periodic credit evaluations of customers' financial condition and generally does not require collateral.

Sales to one customer of the Company accounted for approximately 84% of sales for the three months ended March 31, 2013. The Company had no sales during the three months ended March 31, 2014.

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BE ACTIVE HOLDINGS, INC.
NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

10. RELATED PARTY TRANSACTIONS

An officer of the Company is a partner of a public accounting firm providing nonaudit accounting services to the Company. For the three months ended March 31, 2014 and 2013, the Company incurred fees of $20,000 and $20,140, respectively, to the accounting firm for accounting and tax services.

The Company rented space from a Company that is owned by two officers of the Company up until February 17, 2013, the effective date of the lease for space in Great Neck, New York. For the three months ended March 31, 2014 and 2013, rent paid was $9,139 and $0, respectively.

11. 2013 EQUITY INCENTIVE PLAN

Effective January 9, 2013, the Company adopted a Stock Option Plan ("Plan") to provide an incentive to attract, retain and reward persons performing services, including employees, consultants, directors and other persons determined by the Board, through equity awards. The Plan shall continue in effect until its termination by the Board provided that all awards are granted within ten years, as defined.

As of March 31, 2014 no awards have been granted under the Plan.

12. COMMITMENTS

Employment Agreements

Effective January 9, 2013, the Company entered into an employment agreement with its then chief executive officer for a term of two years, to be automatically renewed for successive one year periods thereafter unless either party provides written notice of intention not to renew the agreement. The agreement provided for a base annual salary of $150,000, paid in periodic installments in accordance with the Company's regular payroll practices and an annual bonus, subject to clawback provisions, based on reaching certain financial targets as defined. The agreement includes other benefits and grants under the Company's 2013 Equity Incentive Plan. On March 22, 2013, the Company's chief executive officer, resigned from all positions he held with the Company and was serving as a consultant to the Company for $150,000 a year, plus the other provisions as provided in the original employment contract. In May 2013, the prior executive officer agreed to reduce the annual fee to $90,000 until the Company has sufficient capital to increase the compensation to $150,000 per year. Through December 31, 2013, the Company paid to the former officer approximately $37,000 on a consulting basis. On February 27, 2014, the former officer agreed to end his agreement with the Company for a flat fee of $34,600 which was accrued as of December 31, 2013 and paid in cash in February 2014.

Effective January 9, 2013 the Company entered into an employment agreement with its chief financial officer for a term of two years, to be automatically renewed for successive one year periods thereafter unless either party provides written notice of intention not to renew the agreement. The agreement provides for a base annual salary of $80,000, paid in periodic installments in accordance with the Company's regular payroll practices and an annual bonus, subject to clawback provisions, based on reaching certain financial targets as defined. The agreement includes other benefits and grants under the Company's 2013 Equity Incentive Plan. The chief financial officer's employment agreement has been amended to provide that the base salary under the agreement be applied to the extent of accounting fees to the public accounting firm, where he is a partner that provides nonaudit services to the Company. Costs incurred pursuant to this agreement for the three months ended March 31, 2014 and 2013 were $20,000, respectively.

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BE ACTIVE HOLDINGS, INC.
NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

Effective January 9, 2013, the Company entered into an employment agreement with its President for a term of two years, to be automatically renewed for successive one year periods thereafter unless either party provides written notice of intention not to renew the agreement. The agreement provides for a base salary of $150,000, paid in periodic installments in accordance with the Company's regular payroll practices and an annual bonus, subject to clawback provisions, based on reaching certain financial targets as defined. The agreement included other benefits and grants under the Company's 2013 Equity Incentive Plan. Costs incurred pursuant to this agreement for the three months ended March 31, 2014 and 2013 were $37,500, respectively.

Effective January 9, 2013, the Company entered into an employment agreement with its secretary for a term of two years, to be automatically renewed for successive one year periods thereafter unless either party provides written notice of intention not to renew the agreement. The agreement provides for a base salary of $135,000, paid in periodic installments in accordance with the Company's regular payroll practices and an annual bonus, subject to clawback provisions, based on reaching certain financial targets as defined. The agreement includes other benefits and grants under the Company's 2013 Equity Incentive Plan. Costs incurred pursuant to this agreement for the three months ended March 31, 2014 and 2013 were $33,750, respectively.

Lease

On January 1, 2013, the Company entered into a five year and one month lease for space in Great Neck, New York, effective February 17, 2013, with base rent at $39,260, per year, subject to certain increases as defined. The lease agreement requires two months annual rent as a security deposit and the personal guaranty of the President of the Company. The rent is due in monthly installments commencing April 1, 2013; rent expense is being recorded on a straight line basis over the term of the lease. The difference between the rent payments made and straight line basis has been recorded as deferred rent. Rent expense for the three months ended March 31, 2014 was $9,139.

Investor Relations Consulting Agreement

In August 2013, the Company entered into an Investor Relations Consulting Agreement (Agreement) with an investor relations firm to provide consulting services regarding financial markets and exchanges, competitors, business acquisitions and other aspects of or concerning the Company's business. The Agreement is for a term of twelve months commencing August 16, 2013, with a one month cancellation option for either party. The Agreement calls for a monthly consulting and services fee of $2,000. In addition, the Company agreed to grant to the consultant an aggregate of 3,500,000 shares of the Company's restricted stock, valued at $70,000, ($0.02, per share), the price of the stock at the time of the Agreement.

Reserve Financing Agreement

On October 25, 2013, the Company entered into a Term Sheet with a capital investor whereby the Company has the right to issue up to $5,000,000 of the Company's common stock to the investor over a term of three years in exchange for cash advances to the Company. Upon execution of the Term Sheet on October 31, 2013, the Company paid the investor $30,000 of the Company's restricted common stock (1,056,338 shares at $0.0284 per share), priced off of the closing bid price the day before the Term Sheet was signed.

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BE ACTIVE HOLDINGS, INC.
NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

On November 19, 2013, the investor delivered to the Company a Reserve Financing Agreement ("Agreement"), which was executed by the Company on January 6, 2014. Pursuant to the terms of the Agreement, the Company may require the investor to purchase advance shares, as defined, at a purchase price of 90% of the market price of the average of the three lowest best closing prices of the stock during the fifteen consecutive weekday trading days immediately after the date on which the Company provides an advance notice, as defined. The dollar amount of common stock sold to the investor in each advance may be up to $250,000; however, each advance is not to exceed more than 350% of the average daily trading volume for a previous 15 day period. The Company is required to reserve fifty million shares of its common stock for the issuance of the securities to the investor and has provided certain representations and warranties under the Agreement. Unless terminated earlier, as defined, the Agreement terminates automatically on the earlier of the first day of the month next following the 6-month anniversary of the effective date or the date on which the investor shall have made payment of advances pursuant to the Agreement in the aggregate of the commitment amount of $5,000,000. The maximum advance amount may be increased upon consent of the Company and the investor.

In addition, the Company entered into a Registration Rights Agreement with the investor whereby the Company is committed to preparing and filing with the SEC a registration statement on Form S-1 within thirty days of signing the Agreement. The registration statement must be declared effective by the SEC prior to the first sale of the Company's common stock to the investor.

As consideration for the Agreement, the Company issued to the investor, 3,584,229 shares of the Company's common stock, equal to two percent of the commitment amount which is $100,000.

On March 18, 2014, the Company and the investor mutually agreed to terminate the agreement.

13. SUBSEQUENT EVENTS

In April 2014, an aggregate of 2,500,001 warrants to purchase common stock were exercised in a cashless conversion for an aggregate of 2,000,001 shares of the Company's common stock.

In April 10, 2014, the Company granted 500,000 shares of its common stock as a charitable donation to a not-for-profit organization valued at $65,000, ($0.13, per share), the price of the Company's common stock on the day of grant.

On April 22, 2014, the Board of Directors approved an amendment to the Certificate of Designation for the Series B Convertible Preferred Stock to extend the date on which the Series B would automatically convert into such number of fully paid and non-assessable shares of Common Stock as will cause the holder to own, along with any other securities of the Company beneficially owned on the conversation date by them, 13.334% of the issued and outstanding Common Stock of the Company, from the date 12 months from the date of issuance of such Series B Shares to such date as determined by the Board of Directors.

On April 30, 2014 and May 2, 2014, an aggregate of 4,833,334 shares of the Series A Preferred Stock were converted to 4,833,334 shares of the Company's common stock.

After giving effect to the foregoing transactions, the Company's potential common stock equivalents are summarized as follows:

Common Stock Equivalent	Number Outstanding
Series A Preferred Convertible Stock	28,430,587
Series B Preferred Convertible Stock	112,229,168
Series C Preferred Convertible Stock	26,666,667
Warrants	31,883,920

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Item 2. Management's Discussion and Analysis of Financial Condition and Results of Operations.

This report contains forward-looking statements. These forward-looking statements include, without limitation, statements containing the words "believes," "anticipates," "expects," "intends," "projects," "will," and other words of similar import or the negative of those terms or expressions. Forward-looking statements in this report include, but are not limited to, expectations of future levels of research and development spending, general and administrative spending, levels of capital expenditures and operating results, sufficiency of our capital resources, our intention to pursue and consummate strategic opportunities available to us.. Forward-looking statements subject to certain known and unknown risks, uncertainties and other factors that may cause our actual results, performance or achievements to be materially different from any future results, performance or achievements expressed or implied by such forward-looking statements. These risks and uncertainties include, but are not limited to those described in "Risk Factors" contained in the Company's reports filed with the Securities and Exchange Commission.

CORPORATE OVERVIEW

Be Active Holdings, Inc. f/k/a Superlight, Inc. ("we" or the "Company") was incorporated as a Delaware corporation on December 27, 2007. On December 28, 2012, the Company amended and restated its Certificate of Incorporation in order to authorize the change of its name to "Be Active Holdings, Inc." from "Super Light Inc."

Since inception and until our merger with Be Active Brands, Inc. ("Be Active Brands") on January 9, 2013, as further described herein, we conducted market analysis on diaper usage in our target market, researched governmental regulations for the importing of such products, and negotiated pricing with possible suppliers.

From and after the Merger, our business is conducted through our wholly owned subsidiary Be Active Brands. The discussion of our business both before and after the merger in this Form 10-Q is that of our current business which is conducted through Be Active Brands.

Be Active Brands was organized under the laws of the State of Delaware on March 10, 2009. The Company manufactures and sells low fat, low calorie, all natural probiotic enriched frozen yogurt and ice cream under the trade name "Jala" and has trademarked its Jala cow logo. Its frozen yogurt is packaged as low fat sandwiches, bars and pints, which are designed to appeal to the health conscious or weight conscious consumer

Recent Developments

On January 9, 2013, we entered into an Agreement of Merger and Plan of Reorganization (the "Merger Agreement") with Be Active Brands and Be Active Acquisition Corp., our newly formed, wholly-owned Delaware subsidiary ("Acquisition Sub"). Upon closing of the transaction contemplated under the Merger Agreement (the "Merger"), Acquisition Sub merged with and into Be Active, and Be Active, as the surviving corporation, became our wholly-owned subsidiary.

Pursuant to the terms and conditions of the Merger Agreement:

All issued and outstanding shares of Be Active's Class A and Class B common stock were converted into the right to receive an aggregate of 29,502,750 shares of the Company's common stock, $0.0001 par value per share ("Common Stock"). Under the terms of the Merger Agreement, holders of Be Active's Class A and Class B common stock were treated equally as it relates to consideration paid in connection with the Merger.

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Following the closing of the Merger, the Company sold an aggregate of 3,902,993 units ("January Units") in a private placement (the "January Private Placement"). $419,999.88 of the January Units were sold at a per unit price of $0.23. Additionally, and included in the foregoing January Unit total, an aggregate of $385,000 of bridge notes of Be Active, plus accrued interest of $9,612 converted into the January Private Placement at per January Unit price of $0.19. Each January Unit consisted of (i) one share of the Company's common stock, and (ii) a three year warrant to purchase shares of common stock equal to 100% of the number of shares of common stock sold in the January Private Placement at an exercise price of $0.30 per share. In connection with the January Private Placement, the Company and the investors entered into a Registration Rights Agreement whereby the Company agreed to register the shares underlying the units and issuable upon exercise of warrants for resale on a Registration Statement, to be filed with the SEC within 60 days of the final closing of the January Private Placement and to cause such Registration Statement to be declared effective within 120 days of the filing date.

The Company filed a Registration Statement on Form S-1 on September 25, 2013, which was amended and re-filed on February 12, 2014, to register an aggregate of 158,652,485 shares of the Company's stock, which was subsequently withdrawn by the Company.

Immediately following the closing of the Merger and the Private Placement, under the terms of an Agreement of Conveyance, Transfer and Assignment of Assets and Assumption of Obligations, the Company transferred all of its pre-Merger assets and liabilities to its wholly owned subsidiary, Superlight Holdings, Inc., a Delaware corporation ("SplitCo"). Thereafter, pursuant to a Stock Purchase Agreement, the Company transferred all of the outstanding capital stock of SplitCo to a former officer and director of the Company in exchange for cancellation of an aggregate of 90,304,397 shares of the Company's common stock held by such person.

On April 25, 2013, the Company entered into subscription agreements (the "April Agreements") with certain accredited investors (the "April Investors") whereby it sold an aggregate of 28,333,334 units (the "April Units") with gross proceeds to the Company of $850,000 (the "April Private Placement"), less $150,000 of offering costs. The offering costs include 2,083,334 Units valued at $62,500 for legal fees. Each April Unit was sold for a purchase price of $0.03 per unit and consisted of: (i) one share of the Company's Common Stock (or at the election of the April Investor who would, as a result of the purchase of the April Units, hold in excess of 5% of the Company's issued and outstanding Common Stock, one share of the Company's newly designated Series A Convertible Preferred Stock, par value $0.0001 per share (the "Series A Preferred Stock"), which is convertible into shares of the Company's Common Stock on a one for one basis) and (ii) a five-year warrant (the "April Warrants") to purchase an additional share of Common Stock at an exercise price of $0.05 per share, subject to adjustment upon the occurrence of certain events such as lower priced issuances, stock splits and dividends.. In connection with the April Private Placement, the Company granted the April Investors demand registration rights, commencing 30 days after the closing of the April Private Placement and ending one year after the closing of the April Private Placement, pursuant to which April Investors holding at least 50% of the outstanding securities sold in the April Private Placement may request, on 60 days' notice, the filing of a registration statement with the Securities and Exchange Commission, covering the resale of securities underlying the April Units. Additionally, the Company granted the April Investors "piggy-back" registration rights for a period of 180 days beginning on the closing date of the April Private Placement. On July 2, 2013 the Registrations Rights Agreement was further amended to extend the filing date from 180 days to 240 days after the closing date. On September 25, 2013, the Company filed a Registration Statement on Form S-1 to register an aggregate of 158,652,485 shares of the Company's common stock, which was subsequently withdrawn by the Company.

In connection with the sale of the April Units, the Company was required to issue to the investors in the January Private Placement additional shares of Common Stock (or, at the election of such investor in the January Private Placement who would, as a result of such issuance, become the holder of in excess of 5% of the Company's issued and outstanding Common Stock, shares of Series A Preferred Stock), in connection with certain anti-dilution protection provided to such investors under the terms of the January Private Placement. As a result of the foregoing, the Company issued an aggregate of an additional (a) 3,789,473 shares of Common Stock (b) 19,191,458 shares of Series A Preferred Stock and (c) warrants to purchase an additional 22,980,931 shares of Common Stock at an exercise price of $0.03 per share. Furthermore, the exercise price of the warrants issued in the Prior Offering was reduced to a per share exercise price of $0.03.

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In connection with the April Private Placement, management determined that it was in the best interest of its shareholders to issue additional shares of Common Stock to certain of the original investors of Be Active Brands, who, as a result of the Merger, became shareholders of the Company. As a result, the Company issued an aggregate of 23,054,778 shares of Common Stock to certain of the former shareholders of Be Active as a result of the significant dilution such shareholders experienced as a result of the April Private Placement. In consideration for such issuance, the shareholders released the Company from actions relating to the Company's reverse merger and various financings as well as from any rights under that certain Agreement of Shareholders of Be Active Brands, Inc. dated as of January 26, 2011.

Additionally, on April 26, 2013, the Company designated four (4) shares of preferred stock, par value $0.0001 per share as Series B Convertible Preferred Stock (the "Series B Preferred Stock") and issued one share of Series B Preferred Stock to each of the Company's three members of management, to wit: Saverio Pugliese, David Wolfson and Joseph Rienzi. Each share of Series B Preferred Stock is entitled to such number of votes on all matters submitted to shareholders that is equal to (i) the product of (a) the number of shares of Series B Preferred Stock held by such holder, (b) the number of issued and outstanding shares of the Company's Common Stock (taking into account the effective outstanding voting rights of the Series B Preferred Stock), as of the record date for the vote and (c) 0.13334 less (ii) the number of shares of Common Stock beneficially held by such holder on such date. Additionally, on the six month anniversary date of the date of issuance of the Series B Preferred Stock, each outstanding share of Series B Preferred Stock shall automatically, and without further action on the part of the holder, convert into such number of fully paid and non-assessable shares of Common Stock as shall cause the holder to own, along with any other securities of the Company beneficially owned on the conversation date by them, 13.334% of the issued and outstanding Common Stock of the Company, calculated on the conversion date. On October 25, 2013 the Company amended and restated the Certificate of Designation for the Series B Convertible Preferred Stock to extend the date on which the Series B Shares would automatically convert into such number of fully paid and non-assessable shares of common stock, from the date six months from the date of issuance (October 26, 2013) to the twelfth month anniversary of the date of issuance of the shares of Series B Preferred Stock (April 26, 2014). On April 22, 2014, the Board of Directors approved an amendment to the Certificate of Designation for the Series B Convertible Preferred Stock to extend the date on which the Series B would automatically convert into such number of fully paid and non-assessable shares of Common Stock as will cause the holder to own, along with any other securities of the Company beneficially owned on the conversation date by them, 13.334% of the issued and outstanding Common Stock of the Company, from the date 12 months from the date of issuance of such Series B Shares to such date as will be determined by the Board of Directors.

RESULTS OF OPERATIONS

THREE MONTHS ENDED MARCH 31, 2014 AS COMPARED TO THE THREE MONTHS ENDED MARCH 31, 2013

Sales
Gross Sales were $0 and $120,347 for the three months ended March 31, 2014 and 2013, respectively. The decrease in gross sales of $120,347, 100%, was primarily due to the lack of capital necessary for marketing and production.

Reconciling items that included sales discounts, returns and allowances, trade spending, and slotting fees totaled $0 and $28,405 for the three months ended March 31, 2014 and 2013, respectively. Net sales for the three months ended March 31, 2014 decreased $91,942 or 100% as compared to net sales for the three months ended March 31, 2013.

Cost of Goods Sold
Cost of goods sold for the three months ended March 31, 2014 was $0, a decrease of $60,090 from the three months ended March 31, 2013. The decrease is primarily attributable to the lack of sales and purchases related to the deficiency in working capital.

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Gross Income

Gross income for the three months ended March 31, 2014 was $0, as compared to $31,852 for the three months ended March 31, 2013. The decrease of gross income was related to the absence of sales and the lack of purchases related to the deficiency in working capital.

Operating Expenses

Operating expenses, consisting of selling, general and administrative expenses, and depreciation and amortization expense, for the three months ended March 31, 2014 increased to $21,947,908 from $117,847 for the three months ended March 31, 2013, an increase of $21,830,061. This increase is due primarily to an increase in stock-based compensation of $10,423,447, the increase in the fair value of the derivative liability of $11,856,648 and increases in legal expense of $39,663 and consulting expense of $21,725, offset in part by decreases of $19,328 in officer's salaries and $21,859 in selling expenses.

Selling expenses consist primarily of advertising, promotion and marketing fees. Selling expenses for the three months ended March 31, 2014 decreased to $8,111 from $29,970 for the three months ended March 31, 2013, a decrease of $21,859 or 72%. The decrease is primarily due to the reductions in storage of $8,687, freight and delivery of $5,044 and auto and travel expenses of $9,448, offset in part by an increase meals and entertainment of $1,388.

General and administrative expenses consist primarily of office, utilities, computer, internet, travel and insurance expenses. General and administrative expenses for the three months ended March 31, 2014 increased to $249,750 from $215,568 for the three months ended March 31, 2013, an increase of $34,182 or 16%. The increase is primarily attributable to the increases in legal expenses and consulting expenses, offset in part by a decrease in officer's salaries.

Other Income/Expenses

Other income was $247,044 for the three months ended March 31, 2014 as compared to $949 in other expense for the three months ended March 31, 2013. This increase in other income is the result of forgiveness of debt income of $247,021 in addition to interest income of $23 for the three months ended March 31, 2014.

Net Loss

Net loss for the three months ended March 31, 2014 increased to $21,700,864 from $86,944 for three months ended March 31, 2013, an increase in loss of $21,613,920. This increase is due primarily to the stock based compensation recorded as of March 31, 2014 for $10,423,447 and the increase in the fair value of the derivative liability of $11,856,648.

Loss per Common Share

Basic loss per share for the three month periods ending March 31, 2014 and 2013 is calculated using the weighted-average number of common shares outstanding during each period. Diluted loss per share includes potentially dilutive securities such as outstanding options and warrants, using various methods such as the treasury stock or modified treasury stock method in the determination of dilutive shares outstanding during each period. Fully diluted EPS is not provided when the effect is anti-dilutive. When the effect of dilution on loss per share is anti-dilutive, diluted loss per share equals the loss per share.

Liquidity and Capital Resources

Total current assets at March 31, 2014 were $1,216,125, current liabilities were $370,896 and we had working capital of $845,229 due to the recent Offering of common stock and Series C Preferred Stock.   Significant losses from operations have been incurred since inception and there is an accumulated deficit of $28,605,182 as of March 31, 2014. Continuation as a going concern is dependent upon attaining capital to achieve profitable operations while maintaining current fixed expense levels.

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Off-Balance Sheet Arrangements

We have no off-balance sheet arrangements, including unrecorded derivative instruments that have or are reasonably likely to have a current or future material effect on our financial condition, changes in financial condition, revenues or expenses, results of operations, liquidity, capital expenditures or capital resources. We have certain warrants and options outstanding but we do not expect to receive sufficient proceeds from the exercise of these instruments unless and until the trading price of our common stock is significantly greater than the applicable exercise prices of the options and warrants and mainly following any necessary registering of underlying securities.

Item 3. Quantitative and Qualitative Disclosures About Market Risk

Not Applicable.

Item 4. Controls and Procedures

Evaluation of Disclosure Controls and Procedures

At the end of the period covered by this report, we conducted an evaluation, under the supervision and with the participation of our President and Chief Financial Officer of our disclosure controls and procedures (as defined in Rule 13a-15(e) and Rule 15d-15(e) of the Exchange Act). Based upon this evaluation, our President and Chief Financial Officer concluded that our disclosure controls and procedures are ineffective to ensure that information required to be disclosed by us in the reports that we file or submit under the Exchange Act is: (i) recorded, processed, summarized and reported, within the time periods specified in the Commission's rules and forms, and (ii) accumulated and communicated to our management, including our President and Chief Financial Officer, or officers performing similar functions, as appropriate to allow timely decisions regarding required disclosure. Our internal control over financial reporting is not effective based on those criteria due to the following:

There is a lack of proper segregation of functions, duties and responsibilities with respect to our cash and control over the related disbursements due to our limited staff and accounting personnel. Management is aware that there is a lack of segregation of duties due to the small number of employees dealing with administrative and financial matters. Since an officer of the Company is a partner with an accounting firm which provides support services to the Company, in the future, management intends to continue to utilize additional staff of the accounting firm to handle certain administrative financial duties.

There is a lack of controls over the control environment in that the Board of Directors is comprised of three members who are officers of the Company. As of yet, there are no independent members, no formal audit committee and no compensation committee. As the Company matures, management will expand the Board of Directors accordingly.

Changes in internal control over financial reporting

There have been no changes in our internal controls over financial reporting during our most recent fiscal quarter that have materially affected, or are reasonably likely to materially affect, our internal control over financial reporting.

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PART II - OTHER INFORMATION

Item 1. Legal Proceedings

From time to time, we may become involved in various lawsuits and legal proceedings that arise in the ordinary course of business. However, litigation is subject to inherent uncertainties, and an adverse result in these or other matters may arise from time to time that may harm our business. We are currently not aware of any such legal proceedings or claims that we believe will have a material adverse effect on our business, financial condition or operating results.

Item 1A. Risk Factors

There have been no material changes from the risk factors disclosed under the heading "Risk Factors" in the registrant's Annual Report on Form 10-K for the year ended December 31, 2013.

Item 2. Unregistered Sales of Equity Securities and Use of Proceeds

None.

Item 3. Defaults Upon Senior Securities

None.

Item 4. Mine Safety Disclosures

Not Applicable.

Item 5. Other Information

None.

Item 6. Exhibits

Copies of the following documents are included as exhibits to this report pursuant to Item 601 of Regulation S-K.

Exhibit No.	Title of Document
31.1	Certification of the Principal Executive Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002
31.2	Certification of the Principal Financial and Accounting Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002
32.1	Certification of the Principal Executive Officer pursuant to U.S.C. Section 1350 as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002
32.2	Certification of the Principal Financial and Accounting Officer pursuant to U.S.C. Section 1350 as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002
101.INS	XBRL Instance Document*
101.SCH	XBRL Schema Document*
101.CAL	XBRL Calculation Linkbase Document*
101.LAB	XBRL Label Linkbase Document*
101.PRE	XBRL Presentation Linkbase Document*
101.DEF	XBRL Definition Linkbase Document*

** Pursuant to Rule 406T of Regulation S-T, these interactive data files are deemed not filed or part of a registration statement or prospectus for purposes of Sections 11 or 12 of the Securities Act of 1933 or Section 18 of the Securities Exchange Act of 1934 and otherwise are not subject to liability.*

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SIGNATURES

In accordance with the Exchange Act, the registrant caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

Be Active Holdings, Inc.

February 6, 2015	/s/ Saverio Pugliese By: Saverio Pugliese Its: President and Director (Principal Executive Officer)
February 6, 2015	/s/ David Wolfson By: David Wolfson Its: Chief Financial Officer (Principal Financial and Accounting Officer)