Starrex International Ltd.

Condensed Interim Consolidated Financial Statements

Nine Months Ended September 30, 2014

(Unaudited)

Management's Responsibility for Condensed Interim Financial Statements

The accompanying unaudited condensed interim consolidated financial statements of Starrex International Ltd. (the "Company" or "Starrex") are the responsibility of the Board of Directors.

The unaudited condensed interim consolidated financial statements have been prepared by management, on behalf of the Board of Directors, in accordance with the accounting policies disclosed in the notes to the audited financial statements as at December 31, 2013. Where necessary, management has made informed judgments and estimates in accounting for transactions which were not complete at the end of the reporting period. In the opinion of management, the condensed interim consolidated financial statements have been prepared within acceptable limits of materiality and are in accordance with International Accounting Standard 34 Interim Financial Reporting using accounting policies consistent with International Financial Reporting Standards appropriate in the circumstances.

Management has established processes, which are in place to provide it sufficient knowledge to support management representations that it has exercised reasonable diligence that (i) the unaudited condensed interim consolidated financial statements do not contain any untrue statement of material fact or omit to state a material fact required to be stated or that is necessary to make a statement not misleading in light of the circumstances under which it is made, as of the date of, and for the periods presented by, the unaudited condensed interim consolidated financial statements and (ii) the unaudited condensed interim consolidated financial statements fairly present in all material respects the financial condition, financial performance and cash flows of the Company, as of the date of and for the periods presented by the unaudited condensed interim consolidated financial statements.

The Board of Directors is responsible for reviewing and approving the unaudited condensed interim consolidated financial statements together with other financial information of the Company and for ensuring that management fulfills its financial reporting responsibilities. An Audit Committee assists the Board of Directors in fulfilling this responsibility. The Audit Committee meets with management to review the financial reporting process and the unaudited condensed interim consolidated financial statements together with other financial information of the Company. The Audit Committee reports its findings to the Board of Directors for its consideration in approving the unaudited condensed interim consolidated financial statements together with other financial information of the Company for issuance to the shareholders.

Management recognizes its responsibility for conducting the Company's affairs in compliance with established financial standards, and applicable laws and regulations, and for maintaining proper standards of conduct for its activities.

(Signed): *"Deborah M. Ramirez"*
Chief Financial Officer

Toronto, Canada
November 20, 2014

NOTICE TO READER

The accompanying unaudited condensed interim consolidated financial statements of the Company have been prepared by and are the responsibility of management. These unaudited condensed interim consolidated financial statements as at, and for the nine months ended, September 30, 2014 have not been reviewed by the Company's auditors.

Starrex International Ltd.

Condensed Interim Consolidated Statements of Financial Position
(Unaudited)

		September 30 2014		December 31 2013
ASSETS				
Current Assets				
Cash and cash equivalents	**$**	**1,737,476**	$	720,659
Funds held in trust		**-**		895,143
Prepaid expenses		**21,676**		565
Accounts receivable		**422,371**		-
Other current assets		**150,000**		-
		2,331,523		1,616,367
Non-current Assets				
Intangible assets		**969,825**		-
Property, plant and equipment, net of deprec		**1,139,245**		
Other non-current receivables		**71,531**		
Total Assets	**$**	**4,512,125**		1,616,367
EQUITY AND LIABILITIES				
Current liabilities				
Accounts payable and accrued liabilities	**$**	**414,197**	$	170,512
GST/HST payable		**-**		19,120
Long term liabilities				
Deferred tax liability		**107,758**		
Total liabilities		**521,955**		189,632
Capital and reserves				
Share capital *(Note 5)*		**5,293,921**		2,318,042
Contributed surplus *(Note 6)*		**42,341**		15,029
Accumulated other comprehensive income		**4,411**		-
Deficit		**(1,350,505)**		(906,336)
Total equity		**3,990,168**		1,426,735
Total equity and liabilities	**$**	**4,512,123**	$	1,616,367

The accompanying notes are an integral part of these unaudited condensed interim consolidated financial statements

Starrex International Ltd.

Condensed Interim Consolidated Statements of Loss and Comprehensive Loss
For the periods ended September 30, 2014
(Unaudited)

	Three Months Ended		Nine Months Ended	
	2014	2013	**2014**	2013
Income				
Investment income	**$ 2,413**	$ 1,463	**$ 6,500**	$ 4,409
Operating income	**1,074,822**	-	**1,074,822**	-
	1,077,235	1,463	**1,081,323**	4,409
Cost of sales	**528,919**	-	**528,919**	-
Gross margin	**548,316**	1,463	**552,404**	4,409
Expenses				
Administrative	**396,584**	17,381	**464,071**	56,365
Share based payments	**15,225**	1,404	**27,312**	2,022
Professional fees	**108,038**	-	**269,927**	-
Payroll expense	**234,963**		**234,963**	
Interest expense	**-**	-	**299**	-
Depreciation	**-**	4	**-**	11
	754,811	18,789	**996,572**	58,398
Net loss for the period	**$ (206,495)**	$ (17,326)	**$ (444,169)**	(53,989)
Foreign currency translation gain	**4,411**	-	**4,411**	-
Net comprehensive loss for the period	**(202,084)**	-	**(439,758)**	-
Basic and diluted net loss per share	**$ (0.02)**	$ (0.01)	**$ (0.05)**	$ (0.02)

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

Starrex International Ltd.

Condensed Interim Consolidated Statements of Changes in Equity
(Unaudited)

	Share Capital					
	Number of Shares	Value	Contributed Surplus	Deficit	Accumulated other comprehensive income	Total
Balance, December 31, 2012	3,449,566	$1,217,723	$ 11,603	$ (760,328)	$ -	$ 468,919
Share based payments			2,022		$ -	2,022
Net comprehensive loss for the period				(53,989)	-	(53,989)
Balance, September 30, 2013	**3,449,566**	**$1,217,723**	**$ 13,625**	**$ (814,317)**	**$ -**	**$ 416,952**
Balance, December 31, 2013	8,116,870	$ 2,318,042	$ 15,029	$ (906,336)	$ -	$ 1,426,735
Share based payments			27,312		-	27,312
Issuance of share capital	5,763,957	2,975,879			-	2,975,879
Foreign currency translation gain					4,411	4,411
Net loss for the period				(444,169)	-	(444,169)
Balance, September 30, 2014	**13,880,827**	**$ 5,293,921**	**$ 42,341**	**$ (1,350,505)**	**$ 4,411**	**$ 3,990,168**

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

Starrex International Ltd.
Condensed Interim Consolidated Statements of Cash Flows
For the periods ended September 30
(Unaudited)

	Three Months Ended		Nine Months Ended	
	2014	2013	**2014**	2013
Operating Activities				
Net Comprehensive Loss for the period	**$ (202,083)**	$ (17,326)	**$ (439,758)**	$ (53,989)
Items not affecting cash:				
Share based payments	**15,225**	1,404	**27,312**	2,022
Depreciation		4	**-**	11
	(186,858)	(15,918)	**(412,445)**	(51,956)
Other sources (uses) of cash from operations:				
Prepaid expenses	**31,994**	-	**19,013**	-
Other receivables	**(422,371)**	-	**(572,371)**	-
Accounts payable and accrued liabiliities	**223,979**	(5,771)	**95,909**	(18,047)
	(166,399)	(5,771)	**(457,450)**	(70,003)
Financing activities				
Received from trust	**7,031**	-	**895,143**	-
Capital Contribution	**-**	-	**-**	-
Issuance of share capital	**826,691**	-	**826,691**	-
Increase (decrease) in cash and equivalent	**544,971**	(21,689)	**1,016,816**	(70,003)
Cash and cash equivalents, beginning of pe	**1,192,505**	745,170	**720,659**	793,484
Cash and cash equivalents, end of period	**1,737,476**	723,481	**1,737,476**	723,481

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

1. Business of the Company

Nature of Business

Starrex International Ltd., formerly Starrex Mining Corporation Limited ("the Company") was incorporated on October 2, 1982 pursuant to the Canada Business Corporation Act under the name Starrex Mining Corporation Limited. The Company's address is 180 Dundas St W, #1801, Toronto, Ontario, M5G1Z8. It is a Canadian company whose primary business is to acquire, manage, and grow companies in the United States active in mortgage, real estate, and other financial sectors.

These unaudited condensed interim consolidated financial statements were approved by the Board of Directors on November 20, 2014.

2. Basis of presentation and statement of compliance

a. *Statement of compliance*

The Company has prepared these unaudited condensed interim consolidated financial statements in accordance with IAS 34, *Interim Financial Reporting*, employing all of the same accounting policies and methods of computation as disclosed in the annual financial statements as at December 31, 2013. The notes to these unaudited condensed interim consolidated financial statements are intended to provide a description of events and transactions that are significant to an understanding to the changes in the Company's financial position and performance since December 31, 2013. Certain disclosures that appear in the annual financial statements have not been produced in the unaudited condensed interim consolidated financial statements and, in this regard only, these unaudited condensed interim consolidated financial statements do not conform in all respects to the requirements of IFRS for annual financial statements. Accordingly, these unaudited condensed interim consolidated financial statements should only be read in conjunction with the annual financial statements as at December 31, 2013.

b. *Basis of presentation*

These unaudited condensed interim consolidated financial statements have been prepared on a historical cost basis, except for certain financial instruments that have been measured at fair value. In addition, these unaudited condensed interim consolidated financial statements have been prepared using the accrual basis of accounting except for cash flow information.

c. *Summary of significant accounting estimates and judgments*

Principles of Consolidation

Subsidiaries are all entities – including special purpose entities – over which the Company has directly or indirectly, the power to govern the financial and operating policies which is generally accompanying a shareholding of more than half of the voting rights. The existence and effect of potential voting rights that would be exercisable or convertible at year-end, if any, are considered when assessing whether the Group controls another entity. All subsidiaries are fully consolidated from the date of acquisition, being the date on which the Company obtains control, and continue to be consolidated until the date such control ceases.

The consolidated financial statements are prepared using uniform accounting policies for like transactions and other events in similar circumstances. Accounting policies of subsidiaries or joint ventures have been adjusted, where necessary, to ensure consistency with the policies adopted by the Company.

All intragroup balances and transactions are eliminated in full when preparing the consolidated financial statements.

The Company's consolidated financial statements include the accounts of One Force Staffing, Inc., Property Interlink, LLC and Olympia Capital Management, Inc., which were acquired July 1, 2014, and directly owned and controlled by the Company. On acquisition, the identifiable assets, liabilities and contingent liabilities of a subsidiary are measured at their fair values at the date of acquisition.

d. Accounting Estimates and Judgments

The preparation of the unaudited condensed interim consolidated financial statements requires management to make judgments and estimates that affect the reported amounts of assets and liabilities at the financial reporting date and reported amounts of expenses during the reporting period. Actual outcomes could differ from these judgments and estimates. These unaudited condensed interim consolidated financial statements include judgments an estimates, which, by their nature, are uncertain. The impacts of such judgments and estimates are pervasive throughout the unaudited condensed interim consolidated financial statements, and may require accounting adjustments based on future occurrences. Revisions to accounting estimates are recognized in the period in which the revision affects both the current and future periods.

e. Business Combinations and Goodwill

In accordance with IFRS 3, business combinations are accounted for using the acquisition method. Under this method, the cost of an acquisition is measured as the aggregate of the consideration transferred, measured at acquisition date fair value and the amount of any non-controlling interest in the acquiree. For each business combination, the acquirer measures the non-controlling interest in the acquiree, that present ownership interests and that entitle their holders to a proportionate share of the entity's net assets in the event of liquidation, either at fair value or at the proportionate share of the acquiree's identifiable net assets. Acquisition costs incurred are expensed and included in "Selling, general and administrative expenses." When the Company acquires a business, it assesses the financial assets and liabilities assumed for appropriate classification and designation based on the facts and circumstances at the acquisition date (except for lease and insurance agreements, which are classified on the basis of the contractual terms and other factors at the inception of the respective contract). This includes the separation of embedded derivatives in host contracts by the acquiree. If the business combination is achieved in stages, the acquisition date fair value of the acquirer's previously held equity interest in the acquiree is remeasured to fair value at the acquisition date through profit or loss. Any contingent consideration to be transferred by the acquirer will be initially recognized and subsequently measured at fair value. Goodwill is initially measured at cost being the excess of the aggregate of the consideration transferred and the amount recognized for non-controlling interests over the net identifiable assets acquired and liabilities assumed. If this consideration is lower than the fair value of the net assets of the subsidiary acquired, the difference is recognized in profit or loss. After initial recognition, goodwill is not amortized, but annually reviewed for impairment and whenever there is an indication that goodwill may be impaired. For the purpose of testing goodwill for impairment, goodwill is allocated to each of the Group's cash generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the acquiree are assigned to those units.

f. ***Functional currency***
The presentation and functional currency of the Starrex International, Ltd. is the Canadian dollar. The functional currency of the wholly owned subsidiaries is the US dollar. The net other comprehensive income is $4,411 for the period, which represents the foreign exchange adjustment.

3. Future Changes in Accounting Policies

IFRS 9 – Financial Instruments – Classification and Measurement
The International Accounting Standards Board replaced IAS 39 effective July 24, 2014, which includes amended guidance for the classification and measurement of financial assets by introducing a fair value through other comprehensive income category for certain debt instruments. It also contains a new impairment model which will result in earlier recognition of losses. The Company will adopt this policy effective January 1, 2018.

IFRS 15 – Revenue from Contracts with Customers
IFRS 15 specifies how and when a company will recognize revenue as well as requiring such entities to provide users of financial statements with more informative, relevant disclosures. The standard provides a single, principles based five-step model to be applied to all contracts with customers. The Company will adopt this policy effective January 1, 2017.

4. Related party transactions

The Company had the following transactions with officers and directors of the Company and private companies controlled by officers and directors of the Company for management consulting and other services required by the Company:

a. The Company incurred $54,000 + HST in management fees during the nine months ended September 30, 2014 (September 2013 - $12,000) to the Secretary / Acting CFO for services provided to the Company. All amounts have been paid accordingly.

b. During the period, the Company issued 1,983,987 shares of stock to various Directors and Officers of the Company as consideration for a non-brokered private placement. The net proceeds of this private placement will be used to provide working capital for the three acquisitions completed by Starrex during the period.

5. Share Capital

Authorized

The Company is authorized to issue an unlimited number of common shares.

Issued	Number of common shares	Amount
Balance, December 31, 2012	3,449,566	$1,217,644
Private placement, net	3,600,000	833,572
Finders' fees on private placement	128,000	32,000
Debt settlement	939,304	234,826
Balance, December 31, 2013	**8,116,870**	**2,318,042**
Private placement, net	1,983,957	991,978
Acquisitions	3,780,000	1,890,000
Balance, September 30, 2014	**13,880,827**	**$5,293,921**

6. Share based payments

The Company has a Stock Option Plan (the "Plan") that enables its directors, officers, employees, consultants and advisors to acquire common shares of the Company. Options are granted at the discretion of the Board of Directors. Under the terms of the Plan, options totaling up to 10% of the common shares outstanding from time to time are issuable. The vesting period and expiration period are fixed at the time of grant at the discretion of the Board of Directors. The fair values of stock options granted have been determined using the Black-Scholes model and are added to contributed surplus as follows:

		Sept 30 2014		December 31 2013
Balance, beginning of period	**$**	**15,029**	$	11,603
Compensation expense related to stock options granted		**27,312**		3,426
Balance, end of period	**$**	**42,341**	$	15,029

Details of options outstanding:

	Common Shares Under option	Number of Options Vested		Exercise Price	Expiry Date
Granted May 21, 2013	50,000 (1)	25,000	$	0.20	May 21, 2018
Granted April 17, 2014	650,000 (2)	650,000		0.25	April 16, 2019
Granted May 29, 2014	50,000 (3)	50,000		0.57	May 29, 2019

(1) A Director of the Company holds these options. The remaining options will vest as to 50% on May 21, 2015.

(2) Directors of the Company hold these options. They are fully vested.

(3) A Consultant of the Company holds these options. They are fully vested.

The following weighted average assumptions were used to calculate the fair value of the stock options granted during the period:

	Sept 30 2014	June 30 2013
Dividend yield	**Nil**	Nil
Risk free interest rate (%)	**1.71**	1.15-1.30
Expected stock volatility (%)	**96.24**	76.86
Expected life (years)	**5**	5

7. Income Taxes

Unrecognized deferred tax assets

Deferred income taxes are provided as a result of temporary differences that arise due to the differences between the income tax values and the carrying amount of assets and liabilities. Deferred income tax assets have not been recognized in respect of the following items:

	Sept 30 2014	December 31 2013
Capital losses	**$ 2,170,530**	$ 2,170,530
Non-capital losses	**902,873**	670,400
Share issuance costs	**65,011**	27,540

The capital losses may be carried forward indefinitely but may only be used to offset capital gains. The non-capital losses will expire between 2014 and 2034. Share issuance costs will be amortized annually from 2014 to 2018. The equipment and other amount may be carried forward indefinitely. Deferred tax assets have not been recognized in respect of these items because it is not probable that future taxable profit will be available against which the Company can utilize the benefits therefrom.

8. Net loss per share

Basic and diluted loss per share has been calculated based on the weighted average number of common shares outstanding of 8,564,042 for the nine months ended September 30, 2014 and 9,023,007 for the three month period (2013 – 3,449,566, for three and nine months ended September 30).

9. Capital Disclosures

The Company's objective when managing capital is to maintain its ability to continue as a going concern in order to provide return for shareholders and to ensure sufficient resources are available to meet day to day operating requirements.

The Company considers the items included in shareholders' equity as capital, which totals $3,990,169 as at September 30, 2014 (December 31, 2013 - $1,426,735). The Company manages its capital structure and makes adjustments to it, in order to have funds available to support its corporate activities. Management reviews its capital management approach on an ongoing basis and believes that this approach, given the relative size of the Company, is reasonable.

The Company is not subject to externally imposed capital requirements and there has been no change in the overall capital risk management strategy during the nine months ended September 30, 2014.

10. Financial Risk Factors

The Company's financial instruments consist of loans and receivables and other financial liabilities as further explained in note 3(a) of the annual financial statements at December 31, 2013. As of September 30, 2014, the carrying values and fair values of the Company's financial instruments are approximately the same.

The Company is exposed in varying degrees to a variety of financial instrument related risks:

Credit Risk

Credit risk is the risk that one party to a financial instrument will fail to discharge an obligation and cause the other party to incur a financial loss. The Company's primary exposure to credit risk is in its cash and cash equivalents. This risk is managed through the use of a major bank, which is a high credit quality financial institution as determined by rating agencies.

As a result of the acquisitions reflected within these unaudited condensed interim consolidated financial statements, the Company also has exposure to loss on trade receivables. The allowance for doubtful accounts is based on management's assessment of the collectability of specific customer accounts, the aging of the accounts receivable, historical experience, and other currently available evidence. If there is a deterioration of a major customer's credit worthiness or actual defaults are higher than the historical experience, management's estimates of the recoverability of amounts due the Company could be adversely affected. This risk is limited and managed because a large number of geographically diverse customers make up the Company's customer receivable base, thus mitigating the credit risk.

Liquidity Risk

Liquidity risk arises through the excess of financial obligations over available financial assets due at any point in time. The Company's objective in managing liquidity risk is to maintain sufficient readily available capital in order to meet its liquidity requirements. As at September 30, 2014, the Company had cash and cash equivalents of $1,737,476 available to settle current financial liabilities of $521,955.

Market Risk

The only significant market risk exposure to which the Company is exposed is interest rate risk. The Company's exposure to interest rate risk relates to its ability to earn interest income on cash balances at variable rates. The fair value of the Company's cash and cash equivalents is relatively unaffected by changes in short-term interest rates.

11. Acquisition of Property Interlink

On July 1, 2014, the Company closed a reverse triangular merger with Proper Interlink, LLC, a Colorado limited liability company. Pursuant to the Plan of Merger Agreement, the Company acquired all of the issued and outstanding shares of Property Interlink, LLC in exchange for the issuance of 1,260,000 common shares of the Company with a fair value of CDN $630,000.

The purchase price has been preliminarily allocated to the underlying assets acquired and liabilities assumed, based upon their estimated fair values at the date of acquisition. Fair values are determined based on third party appraisals, discounted cash flow models and quoted market prices, as deemed appropriate.

The following sets forth the preliminary allocation of the purchase price to assets acquired and liabilities assumed, based on estimates of fair value, including a summary of major classes of consideration transferred, and the recognized amounts of assets acquired and liabilities assumed at the acquisition.

Consideration Paid:	
Fair Value of 1,260,000 Starrex common shares issued July 1, 2014	**$ 630,000**
Allocation of purchase price:	
Cash and cash equivalents	80,447
Property, plant and equipment	346,272
Accounts payable	(59,313)
Appraisals payable	(17,281)
Payroll liabilites	(3,853)
Goodwill	283,728
	$ 630,000

12. Acquisition of One Force Staffing, Inc.

On July 1, 2014, the Company closed a reverse triangular merger with One Force Staffing, Inc., a Texas corporation. Pursuant to the Plan of Merger Agreement, the Company acquired all of the issued and outstanding shares of Property Interlink, LLC in exchange for the issuance of 1,260,000 common shares of the Company with a fair value of CDN $630,000.

The purchase price has been preliminarily allocated to the underlying assets acquired and liabilities assumed, based upon their estimated fair values at the date of acquisition. Fair values are determined based on third party appraisals, discounted cash flow models and quoted market prices, as deemed appropriate.

The following sets forth the preliminary allocation of the purchase price to assets acquired and liabilities assumed, based on estimates of fair value, including a summary of major classes of consideration transferred, and the recognized amounts of assets acquired and liabilities assumed at the acquisition.

Consideration Paid:	
Fair Value of 1,260,000 Starrex common shares issued July 1, 2014	**$ 630,000**
Allocation of purchase price:	
Cash and cash equivalents	-
Property, plant and equipment	327,315
Goodwill	302,685
	$ 630,000

13. Acquisition of Olympia Capital Management, Inc.

On July 1, 2014, the Company closed a reverse triangular merger with Olympia Capital Management, Inc., a Florida corporation. Pursuant to the Plan of Merger Agreement, the Company acquired all of the issues and outstanding shares of Property Interlink, LLC in exchange for the issuance of 1,260,000 common shares of the Company with a fair value of CDN $630,000.

The purchase price has been preliminarily allocated to the underlying assets acquired and liabilities assumed, based upon their estimated fair values at the date of acquisition. Fair values are determined based on third party appraisals, discounted cash flow models and quoted market prices, as deemed appropriate.

The following sets forth the preliminary allocation of the purchase price to assets acquired and liabilities assumed, based on estimates of fair value, including a summary of major classes of consideration transferred, and the recognized amounts of assets acquired and liabilities assumed at the acquisition.

Consideration Paid:	
Fair Value of 1,260,000 Starrex common shares issued July 1, 2014	**$ 630,000**
Allocation of purchase price:	
Cash and cash equivalents	7,935
Property, plant and equipment	321,778
Liabilities	(7,935)
Goodwill	308,222
	$ 630,000

14. Subsequent Event

On November 19, 2014, Property Interlink, LLC, a subsidiary of Starrex International Ltd. completed the acquisition of Heinen & Associates, a United States based entity. All of the membership interests of Heinen & Associates, LLC were exchanged in consideration of US $775,000, which was satisfied by: (i) payment of US $50,000 in cash; (ii) issuance of a promissory note by the US subsidiary in the aggregate amount of US $250,000; (iii) rental reimbursement obligation not exceeding US $25,000; and (v) issuance of 450,000 common shares of Starrex.