Starrex International Ltd.

Condensed Interim Consolidated Financial Statements

Three Months Ended March 31, 2015

(Unaudited)

Management's Consolidated Responsibility for Condensed Interim Consolidated 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): *"Dr. Deborah M. Ramirez"*
Chief Financial Officer

Toronto, Canada
May 29, 2015

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 three months ended, March 31, 2015, have not been reviewed by the Company's auditors.

Starrex International Ltd.

Condensed Interim Consolidated Statements of Financial Position
(Unaudited)

	March 31 2015	December 31 2014
Current Assets		
Cash and cash equivalents	$ **1,229,619**	$ 1,393,987
Prepaid expenses	**16,973**	9,725
Accounts receivable	**860,210**	785,032
Other current assets	**-**	-
	2,106,802	2,188,744
Non-current Assets		
Unallocated purchase price	**1,576,016**	1,576,020
Property, plant and equipment, net of depreciation *(note 4)*	**869,935**	857,899
Intangible assets *(note 5)*	**200,004**	208,186
Total Assets	$ **4,752,757**	$ 4,830,849
EQUITY AND LIABILITIES		
Current liabilities		
Accounts payable and accrued liabilities (*note 3)*	$ **519,594**	$ 339,413
Deferred revenue	**-**	90,607
Notes payable *(note 10)*	**101,124**	101,124
Income taxes payable *(note 6)*	**40,160**	40,161
	660,878	571,305
Long term liabilities		
Notes payable *(note 10)*	**152,020**	150,204
Deferred tax liability	**355,420**	355,424
Total liabilities	**1,168,318**	1,076,933
Capital and reserves		
Share capital *(note 4)*	**5,080,803**	5,080,803
Contributed surplus *(note 5)*	**148,203**	148,203
Accumulated other comprehensive income	**(181,294)**	(181,294)
Deficit	**(1,463,273)**	(1,293,796)
Total equity	**3,584,439**	3,753,916
Total equity and liabilities	$ **4,752,757**	$ 4,830,849

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 March 31, 2015 and 2014
(Unaudited)

		2015		2014
Income				
Investment income	**$**	**196**	$	1,297
Operating income		**1,494,278**		-
		1,494,474		1,297
Expenses				
Administrative *(note 3)*		**250,040**		78,791
Share based payments		**-**		1,271
Professional fees		**66,501**		-
Payroll expense		**1,301,825**		-
Interest expense		**1,818**		237
Amortization *(note 5)*		**8,123**		-
Depreciation *(note 4)*		**35,644**		-
		1,663,951		80,299
Loss before provision for Income taxes		**(169,477)**		(79,002)
Provision for income taxes		**-**		-
Net loss for the period		**(169,477)**		(79,002)
Foreign currency translation		**-**		(44,100)
Net comprehensive loss for the period	**$**	**(169,477)**	$	(123,102)
Basic and diluted net loss per share	**$**	**(0.01)**	$	(0.03)
Weighted average number of common shares outstanding		**14,430,827**		3,739,833

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
For the three-month periods ended March 31, 2015 and 2014
(Unaudited)

	Share Capital					
	Number of Shares	Value	Contributed Surplus	Deficit	Accumulated other comprehensive income	Total
Balance, December 31, 2013	8,116,870	$ 1,992,829	$ 13,600	$ (697,134)	$ 24,559	$ 1,333,854
Share based payments			1,271		-	1,271
Cumulative translation adjustment					(44,100)	(44,100)
Net loss for the period				(79,002)	-	(79,002)
Balance, March 31, 2014	**8,116,870**	**$ 1,992,829**	**$ 14,871**	**$ (776,136)**	**$ (19,541)**	**$ 1,212,023**
Balance, December 31, 2014	**14,430,827**	**$ 5,080,803**	**$ 148,203**	**$ (1,293,796)**	**$ (181,294)**	**$ 3,753,916**
Net loss for the period				**(169,477)**		**(169,477)**
Balance, March 31, 2015	**14,430,827**	**$ 5,080,803**	**$ 148,203**	**(1,463,273)**	**$ (181,294)**	**$ 3,584,439**

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 March 31, 2015 and 2014
(Unaudited)

		2015		2014
Cash flows from operating activities				
Net Comprehensive Loss for the period	**$**	**(169,477)**	$	(79,002)
Items not affecting cash:				
Share based payments		**-**		1,271
Depreciation and amortization		**43,767**		**-**
		(125,710)		(77,731)
Other sources (uses) of cash from operations:				
Prepaid expenses		**(7,248)**		**-**
Accounts receivable		**(75,178)**		**-**
Accounts payable and accrued liabiliities		**180,181**		(968)
Income taxes payable		**40,160**		-
Cash genereated from (used in) operating activities		**12,205**		(78,699)
Financing activities				
Received from trust		**-**		802,423
Cash provided in by financing activities		**-**		802,423
Effect of foreign exchange of cash		**(176,573)**		**(23,539)**
(Decrease) increase in cash and equivalents		**(164,368)**		**700,185**
Cash and cash equivalents, beginning of period		**1,393,987**		673,744
Cash and cash equivalents, end of period	**$**	**1,229,619**	**$**	**1,373,929**

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 ("Starrex" or 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 199 Bay Street, Suite 2200, Toronto, Ontario M5L 1G4. The Company's primary business is to acquire, manage and grow companies in the United States active in mortgage, real estate, and other financial sectors.

2. Significant Accounting Policies

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, 2014. 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, 2014. 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, 2014.

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. ***Principles of Consolidation***

These consolidated financial statements include the Company and its wholly-owned subsidiaries One Force Staffing, Inc., Property Interlink, LLC and Olympia Capital Management, Inc., which were acquired July 9, 2014, and Heinen & Associates LLC, a wholly-owned subsidiary of Property Interlink, LLC, which was acquired on November 19, 2014. All subsidiaries are 100% owned and controlled by the Company. Subsidiaries are entities controlled by the Company. Control is the power to govern the financial and operating policies of an entity so as to obtain benefits from its activities. Subsidiaries are included in the consolidated financial statements from the date control is obtained until the date control ceases. All intercompany balances, transactions, income, expenses, profits and losses, including unrealized gains and losses have been eliminated upon consolidation.

2. Significant Accounting Policies

d. Accounting Estimates and Judgments

The preparation of these unaudited condensed interim consolidated financial statements in conformity with IFRS requires management to make certain estimates, judgments and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities. Although these estimates are based on management's best knowledge of the amount, event or actions, actual results ultimately may differ from those estimates. Areas where estimates are significant to these unaudited condensed interim consolidated financial statements are as follows:

i. Goodwill is tested for impairment annually or more frequently if there is an indication of impairment. The carrying value of intangible assets with definite lives (software, trade name and customer relationships) and equipment is reviewed each reporting period to determine whether there is any indication of impairment. If the carrying amount of an asset exceeds its recoverable amount, the asset is impaired and an impairment loss is recognized in profit or loss. The assessment of fair values requires the use of estimates and assumptions related to future operating performance and discount rates, differences in these estimates and assumptions could have a significant impact on the unaudited condensed interim consolidated financial statements. No impairment has been recorded for the periods ended March 31, 2015 and December 31, 2014.

ii. Significant judgment is involved in the determination of useful life for the computation of depreciation of equipment and amortization of intangible assets. No assurance can be given that actual useful lives will not differ significantly from current assumptions.

iii. Applying the acquisition method to business combinations requires each identifiable asset and liability to be measured at its acquisition date fair value. The excess, if any, of the fair value of consideration over the fair value of the net identifiable assets acquired is recognized as goodwill. The determination of acquisition date fair values often requires management to make assumptions and estimates about future events. The assumptions with respect to fair value of intangible assets requires a high degree of judgment and include estimates for future operating performance, discount rates, technology migration factors and terminal value rates. Specifically, the purchase price allocation described in note 3 required significant estimates, as the allocation is preliminary.

e. *Functional currency*

As at March 31, 2015, the Company and all of its subsidiaries' functional and presentation currencies are the U.S. dollar ("USD"). On January 1, 2015, Starrex International Ltd., the parent company, changed its functional currency from the Canadian dollar ("CAD") to USD.

In conjunction with the change in functional currency, the Company changed its presentation currency from CAD to USD.

2. Significant Accounting Policies - continued

Transactions denominated in foreign currency (other than the functional currency) are recorded on initial recognition at the exchange rate at the date of the transaction. After initial recognition, monetary assets and liabilities denominated in foreign currency are translated at the end of each reporting period into the functional currency at the exchange rate at that date. Exchange differences, other than those capitalized to qualifying assets or recorded in equity in hedging transactions, are recognized in profit or loss. Non-monetary assets and liabilities measured at cost in a foreign currency are translated at the exchange rate at the date of the transaction. Non-monetary assets and liabilities denominated in foreign currency and measured at fair value are translated into the functional currency using the exchange rate prevailing at the date when the fair value was determined.

3. Business Combinations

(a) Acquisition of Property Interlink

On July 9, 2014, the Company completed the acquisition of Proper Interlink, LLC, a Colorado limited liability company. 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 $543,060.

Due to the complexities in identifying certain intangible assets such as customer lists and intellectual property, and assigning fair values, the Company has yet to finalize its assessment of the purchase price allocation. The allocation of the consideration paid will be adjusted once a valuation of certain intangible assets has been finalized. Management expects to complete this assessment during the second quarter of fiscal 2015.

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 date:

3. Business Combinations - continued

Consideration Paid		
Fair Value of 1,260,000 Starrex common shares issued July 9, 2014	$	543,060
Allocation of purchase price:		
Cash and cash equivalents		73,853
Property, equipment and intangibles		317,888
Accounts receivable		53,934
Accounts payable		(104,186)
Appraisals payable		(15,864)
Payroll liabilities		(3,101)
Deferred tax liability		(100,736)
Unallocated purchase price		321,186
		$543,060

(b) ***Acquisition of One Force Staffing, Inc.***

On July 9, 2014, the Company completed the acquisition of One Force Staffing, Inc., a Texas corporation. The Company acquired all of the issued and outstanding shares of Once Force Staffing, Inc. in exchange for the issuance of 1,260,000 common shares of the Company with a fair value of $543,060.

Due to the complexities in identifying certain intangible assets such as customer lists and intellectual property, and assigning fair values, the Company has yet to finalize its assessment of the purchase price allocation. The allocation of the consideration paid will be adjusted once a valuation of certain intangible assets has been finalized. Management expects to complete this assessment during the second quarter of fiscal 2015.

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 date:

Consideration Paid		
Fair Value of 1,260,000 Starrex common shares issued July 9, 2014	$	543,060
Allocation of purchase price:		
Accounts receivable		18,007
Property, equipment and intangibles		300,485
Deferred tax liability		(105,170)
Unallocated purchase price		329,738
		$543,060

3. Business Combinations - continued

(c) Acquisition of Olympia Capital Management, Inc.

On July 9, 2014, the Company completed the acquisition of Olympia Capital Management, Inc., a Florida corporation. 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 $543,060.

Due to the complexities in identifying certain intangible assets such as customer lists and intellectual property, and assigning fair values, the Company has yet to finalize its assessment of the purchase price allocation. The allocation of the consideration paid will be adjusted once a valuation of certain intangible assets has been finalized. Management expects to complete this assessment during the second quarter of fiscal 2015.

Consideration Paid		
Fair Value of 1,260,000 Starrex common shares issued July 9, 2014	$	543,060
Allocation of purchase price:		
Cash and cash equivalents		3,399
Accounts receivable		14,748
Property, equipment and intangibles		295,402
Liabilities		(17,123)
Deferred tax liability		(119,634)
Unallocated purchase price		366,268
		$543,060

(d) Acquisition of Heinen & Associates

On November 19, 2014, Property Interlink, LLC, a wholly-owned subsidiary of Starrex International Ltd. completed the acquisition of Heinen & Associates, a United States based entity. All of the membership interest of Heinen & Associates, LLC were exchanged in consideration of $639,379, which was satisfied by: (i) payment of $50,000 in cash; (ii) issuance of a promissory note by Property Interlink, LLC in the aggregate amount of $250,000 – See Note 11); (iii) rental reimbursement obligation of $25,000; and (v) issuance of 450,000 common shares of Starrex with a fair value of $314,379.

Due to the complexities in identifying certain intangible assets such as customer lists and intellectual property, and assigning fair values, as well as the limited time since the acquisition, the Company has yet to finalize its assessment of the purchase price allocation. The allocation of the consideration paid will be adjusted once a valuation of certain intangible assets has been finalized. Management expects to complete this assessment during the second quarter of fiscal 2015.

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 date:

3. Business Combinations - continued

Consideration Paid	
Promissory note	243,687
Heinen rental reimbursement	24,369
Cash payment	48,737
Fair value of 450,000 Starrex common shares issued November 19, 2014	306,441
Allocation of purchase price:	623,235
Property, equipment and intangibles	94,291
Deferred tax liability	(29,880)
Unallocated purchase price	558,824
	623,235

4. Property and Equipment

		Furniture & Equipment		Leasehold Improvements		Total
Cost						
As at December 31, 2013 & March 31, 2014	$	11,863		-	$	11,863
Additions		754,460		173,830.92		928,291
As at December 31, 2014	$	766,323	$	173,831	$	940,154
Additions		47,680		-		47,680
As at March 31, 2015	$	814,003	$	173,831	$	987,834
Accumulated depreciation						
As at December 31, 2013 & March 31, 2014	$	11,863	**$**	-	$	11,863
Expense		59,689		10,703		70,393
December 31, 2014	$	71,552	$	10,703	$	82,255
Expense		31,908		3,736		35,644
As at March 31, 2015	$	103,460	$	14,439	$	117,899
Net book value						
As at December 31, 2014	$	694,771	$	163,127	$	857,899
As at March 31, 2015	**$**	**710,543**	**$**	**159,391**	**$**	**869,935**

5. Intangible Assets

		Business Software & Website (1)		Proprietary Software (2)		Total
Cost						
As at December 31, 2013 & March 31, 2014	**$**	**-**	**$**	**-**	**$**	**-**
Additions		169,281		55,151		224,432
As at December 31, 2014	$	169,281	$	55,151	$	224,432
Additions		**-**		**-**		-
As at March 31, 2015	**$**	**169,281**	**$**	**55,151**	**$**	**224,432**
Accumulated depreciation						
As at December 31, 2013 & March 31, 2014	**$**	**-**	**$**	**-**	**$**	**-**
Expense		16,245		**-**		16,245
As at December 31, 2014	$	16,245	**$**	**-**	$	16,245
Expense		4,766		**3,417**		8,183
As at March 31, 2015	**$**	**21,011**	**$**	**3,417**	**$**	**24,428**
Net Book Value						
As at December 31, 2014	$	153,036	$	55,151	$	208,187
As at March 31, 2015	**$**	**148,270**	**$**	**51,734**	**$**	**200,004**

(1) The Company has engaged software development companies to develop appraisal management software, general business software, and a website to be used by the Company to generate further revenues. The business software and website are depreciated under a straight line method over five years.

(2) Property Interlink, LLC engaged a software development company to develop proprietary software in support of Property Interlink's appraisal activities. As the software is not yet complete, no depreciation has been recorded.

6. 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 $45,095 in management fees during the three months ended March 31, 2015 (September 2013 - $12,000) to the COO and CFO for services provided to the Company. All amounts have been paid accordingly.

b. For the period ended March 31, 2015, Amcap Mortgage Ltd., a customer related by common management, the Chief Executive Officer, accounted for $72,778 in revenue to the Company. As at March 31, 2015, $63,889 is included in accounts receivable on the condensed interim consolidated statements of financial position.

7. Share Capital

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

Issued	Number of common shares		Amount
Balance March 31, 2014 and December 31, 2013	**8,116,870**	**$**	**1,992,829**
Private placement, net	1,983,957	$	911,544
Acquisitions	4,230,000		2,087,662
Issuance of shares to management	100,000		88,768
Balance, December 31, 2014 and March 31, 2015	**14,430,827**	**$**	**5,080,803**

i) During December 2014, the Company completed a private placement of 1,983,957 common shares, at $0.50 per share, for gross proceeds of $930,576. The Company incurred issuance costs of $19,032.

ii) During December 2014, the Company issued 100,000 common shares as compensation to a member of management, valued at $88,768 and included in share based payments in the consolidated statements of loss and comprehensive loss.

8. 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.

Details of options outstanding:

	Number of options	Weighted average exercise price $
Outstanding, January 1, 2014	50,000	0.19
Granted	700,000	0.23
Outstanding, December 31, 2014	750,000	0.23
Granted	-	-
Oustanding, March 31, 2015	750,000	0.21

8. Share based payments - continued

	Common Shares Under option	Number of Options Vested		Exercise Price	Expiry Date
Granted May 21, 2013	50,000 [(1)]	25,000	$	0.16 [(4)]	May 21, 2018
Granted April 17, 2014	650,000 [(2)]	650,000		0.20 [(5)]	April 16, 2019
Granted May 29, 2014	50,000 [(3)]	50,000		0.45 [(6)]	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.
(4) The exercise price is CAD $.20.
(5) The exercise price is CAD $.25.
(6) The exercise price is CAD $.57.

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

	March 31 2015	December 31 2014
Dividend yield	**N/A**	Nil
Risk free interest rate (%)	**N/A**	1.03-1.06
Expected stock volatility (%)	**N/A**	80.32-100.76
Expected life (years)	**N/A**	5

9. Net loss per share

Basic and diluted loss per share has been calculated based on the weighted average number of common shares outstanding of 14,430,827 for the three months ended March 31, 2015 (2014 – 3,739,833). Stock options were excluded from the calculation of the weighted average number of diluted common shares outstanding because their effect would have been anti-dilutive.

10. Note Payable

On November 19, 2014, Property Interlink, LLC, a subsidiary of Starrex International Ltd. completed the acquisition of Heinen & Associates (Note 3), consideration included the issuance of a promissory note in the aggregate amount of $250,000. The promissory note has an interest rate of 4.5% per annum with semi-annual principal payments of $50,000 and applicable interest starting May 1, 2015 and ending May 1, 2017.

As of March 31, 2015, $101,124 of the outstanding balance is due within 1 year and $152,020 of the balance is due after 1 year. During the period ended March 31, 2015, the Company recorded interest expense of $1,818 (2014 – Nil) on the promissory note, which is unpaid and included in the value of the note payable on the statement of financial position at year end.

11. 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 $3,584,439 as at March 31, 2015 (December 31, 2014 - $3,753,916). 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 three months ended March 31, 2015.

12. Financial Risk Factors

The Company's financial instruments cash and cash equivalents, accounts receivable, accounts payable and accrued liabilities and note payable. As at March 31, 2015, 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 of loss associated with the counterparty's inability to fulfill its payment obligations. For financial assets, this is typically the gross carrying amount, net of any amounts offset and any impairment losses. In the normal course of business, the Company is exposed to credit risk from its customers and the related accounts receivable are subject to normal industry credit risk. As at March 31, 2015 (December 31, 2014 – Nil) no allowance for doubtful accounts was recorded.

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 working capital to meet its liquidity requirements. At March 31, 2015, the Company had cash and cash equivalents of $1,229,619 (2014 - $1,393,987) available to settle current financial liabilities of $660,818 (2014 - $571,305).

Interest Rate Risk
The Company is exposed to interest rate risk to the extent that the cash maintained at financial institutions is subject to a floating rate of interest. The interest rate risks on cash and on the Company's obligations are not considered significant.

13. Segmented Disclosures

The Company organizes its reporting structure into three reportable segments. For management purposes, the Company is organized into segments based on their products and services provided.

Management monitors the operating results of each segment separately for the purpose of making decisions about resource allocation and performance assessment.

13. Segmented Disclosures - continued

The three reportable operating segments are as follows:

i) Property Interlink manages appraisal companies and maintains all of the ordering, tracking, administrative duties, and details and ensures the timeliness of appraisals that are handled during a real estate mortgage transaction. Heinen & Associates LLC, which was acquired during the year, is integrated with the Property Interlink segment.

ii) One Force Staffing provides staffing and recruitment services which includes contract and temporary employment, temp-to-hire, and direct hire placements across multiple fields.

iii) Olympia Capital Management provides consulting, efficiency analysis, and cutting edge software solutions to the mortgage banking industry throughout the U.S.

Select financial information as at March 31, 2015 and December 31, 2014 and for the three month period ended March 31, 2015 is presented as follows:

	One Force Staffing, Inc.	Olympia Capital Management, Inc.	Property Interlink, LLC	Corporate	Total
Current assets	$ 242,240	$ 396,478	$ 403,098	$ 1,064,987	$ 2,106,802
Property and equipment, net	$ 253,173	$ 216,312	$ 392,268	$ -	$ 861,753
Intangible assets	$ 26,720	$ 61,150	$ 112,134	$ -	$ 200,004
Unallocated purchase price	$ -	$ -		$ 1,576,016	$ 1,576,016
Total assets	$ 522,133	$ 673,940	$ 907,500	$ 2,641,003	$ 4,744,576
Current liabilities	$ 158,125	$ 336,813	$ 300,359	$ 247,828	$ 1,043,126
Long term liabilities	$ -	$ -	$ 253,144	$ 355,420	$ 608,564
Total liabilities	$ 158,125	$ 336,813	$ 553,503	$ 603,248	$ 1,651,689
Revenues	$ 75,279	$ 81,657	$ 1,337,343	$ 196	$ 1,494,474
Expenses	$ 118,192	$ 172,026	$ 1,250,102	$ 123,035	$ 1,663,355
Net income (loss)	$ (42,914)	$ (90,369)	$ 85,422	$ (121,616)	$ (169,477)