PLUS8 GLOBAL VENTURES, LTD.

CONSOLIDATED FINANCIAL STATEMENTS

(Expressed in Canadian Dollars)

For the 15 months ended December 31, 2013 and
12 months ended September 30, 2012

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D+H Group LLP
Chartered Accountants

Independent Auditor's Report

To the Shareholders of Plus8 Global Ventures, Ltd.

We have audited the accompanying consolidated financial statements of Plus8 Global Ventures, Ltd., which comprise the consolidated statements of financial position as at December 31, 2013 and September 30, 2012, and the consolidated statements of loss and comprehensive loss, consolidated statements of changes in equity and consolidated statements of cash flows for the fifteen month period ended December 31, 2013 and year ended September 30, 2012, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with International Financial Reporting Standards, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audits. We conducted our audits in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained in our audits is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of Plus8 Global Ventures, Ltd. as at December 31, 2013 and September 30, 2012, and its financial performance and its cash flows for the fifteen month period ended December 31, 2013 and the year ended September 30, 2012 in accordance with International Financial Reporting Standards.

Emphasis of Matter

Without qualifying our opinion, we draw attention to Note 1 in the consolidated financial statements which describes matters and conditions that indicate the existence of a material uncertainty that may cast significant doubt about Plus8 Global Ventures, Ltd.'s ability to continue as a going concern.

"D&H Group LLP"

Vancouver, B.C.
April 30, 2014

Chartered Accountants

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A B.C. Limited Liability Partnership of Corporations

Plus8 Global Ventures, Ltd.
Consolidated Statements of Financial Position
(Expressed in Canadian Dollars)
AS AT

	December 31, 2013	September 30, 2012
ASSETS		
Current		
Cash	$ 651	$ 241,677
GST/HST receivable	11,927	7,715
	$ 12,578	249,392
LIABILITIES AND SHAREHOLDERS' EQUITY		
Current		
Accounts payable and accrued liabilities (Note 4)	$ 342,817	$ 114,907
Loan payable (Note 5)	104,950	-
	447,767	114,907
Loan payable (Note 5)	-	91,214
Shareholders' equity (deficiency)		
Share Capital (Note 6)	1,819,739	1,481,816
Subscriptions received in advance (Note 6)	25,438	-
Deficit	(2,280,366)	(1,438,545)
	(435,189)	43,271
	$ 12,578	$ 249,392

Nature of operations and going concern (Note 1)

Approved on behalf of the Board on April 30, 2014:

"David Elias"
______________________________ Director

"Ben Catalano"
______________________________ Director

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

Plus8 Global Ventures, Ltd.
Consolidated Statements of Loss and Comprehensive Loss
(Expressed in Canadian Dollars)

	For the 15 months ended December 31, 2013	For the 12 months ended September 30, 2012
EXPENSES		
Amortization of discounts (Note 5)	$ 11,811	$ 6,969
Consulting	1,585	2,240
Foreign exchange loss (gain)	24,348	(3,868)
Office and miscellaneous	31,734	599
Professional fees	136,686	88,212
Public company listing costs (Note 3)	-	840,361
Regulatory and filing fees	25,281	7,826
Software development	665,996	349,985
	(897,441)	(1,292,324)
Other income	55,620	-
Loss and comprehensive loss for the year	$ (841,821)	$ (1,292,324)
Basic and diluted loss per common share	$ (0.01)	$ (0.01)
Weighted average number of common shares	66,179,935	98,872,055

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

Plus8 Global Ventures, Ltd.
Consolidated Statements of Changes in Equity
(Expressed in Canadian Dollars)
For the 15 months ended December 31, 2013 and 12 months ended September 30, 2012

	Number of shares		Capital stock		Share subscriptions received		Deficit		Total equity (deficiency)
September 30, 2011	98,500,000	$	50,103	$	-	$	(146,221)	$	(96,118)
Common shares, at $0.01	1,500,000		100,000		-		-		100,000
Share capital of TraderOS	(100,000,000)		-		-		-		-
Share capital for TraderOS	60,000,000		856,713		-		-		856,713
Share capital of the Company	3,426,850		-		-		-		-
Private placement, at $0.25	2,000,000		500,000		-		-		500,000
Share issuance costs	-		(25,000)		-		-		(25,000)
Loss for the year	-		-		-		(1,292,324)		(1,292,324)
September 30, 2012	65,426,850		1,481,816		-		(1,438,545)		43,271
Private placement, at $0.25	960,000		240,000		-		-		240,000
Share issuance costs	-		(2,077)		-		-		(2,077)
Share subscriptions received	-		-		25,438		-		25,438
Conversion of convertible loan	400,000		100,000		-		-		100,000
Loss for the period	-		-		-		(841,821)		(841,821)
December 31, 2013	66,786,850	$	1,819,739	$	25,438	$	(2,280,366)	$	(435,189)

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

Plus8 Global Ventures, Ltd.
Consolidated Statements of Cash Flows
(Expressed in Canadian Dollars)

	For the 15 months ended December 31, 2013	For the 12 months ended September 30, 2012
CASH FLOWS FROM OPERATING ACTIVITIES		
Loss for the period	$ (841,821)	$ (1,292,324)
Non-cash items:		
Amortization of discount	11,811	6,969
Unrealized foreign exchange	1,925	(4,401)
Public company listing costs	-	856,713
Changes in non-cash working capital items:		
Increase in GST/HST receivable	(4,212)	(7,715)
Increase in accounts payable and accrued liabilities	227,910	89,846
Net cash used in operating activities	(604,387)	(350,912)
CASH FLOWS FROM FINANCING ACTIVITIES		
Conversion of convertible loan	100,000	-
Subscriptions received in advance	25,438	-
Proceeds from issuance of shares	240,000	600,000
Share issuance costs	(2,077)	(25,000)
Net cash provided by financing activities	363,361	575,000
Change in cash for the period	(241,026)	224,088
Cash, beginning of period	241,677	17,589
Cash, end of period	$ 651	$ 241,677
Cash paid for interest	$ -	$ -
Cash paid for income taxes	$ -	$ -

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

1. NATURE OF OPERATIONS AND GOING CONCERN

Plus8 Global Ventures, Ltd. ("the Company") was incorporated in Alberta on March 10, 1997. On June 22, 2006 the Company moved its incorporation jurisdiction to British Columbia.

Effective August 22, 2012, the Company acquired all of the issued and outstanding shares of TraderOS Technologies Inc. ("TraderOS"), a company organized and incorporated under the laws of British Columbia on March 15, 2011. In connection with the acquisition the Company completed a consolidation of all its issued and outstanding shares on a two for one (2:1) basis. These consolidated financial statements reflect the share consolidation.

The Company is listed and trades on the Canadian Securities Exchange under the symbol "PGT".

The Company is currently engaged in the development of a social collaborative charting, news and communication platform for traders.

The Company incurred a loss of $841,821 during the 15 month period ended December 31, 2013 (12 month period ended September 30, 2012 – $1,292,324) and has a deficit of $2,280,366 as at December 31, 2013 (September 30, 2012 - $1,438,545). These financial statements have been prepared on a going concern basis which assumes that the Company will be able to realize its assets and discharge its liabilities in the normal course of business for the foreseeable future. The continuing operations of the Company are dependent upon its ability to continue to raise adequate financing and to commence profitable operations in the future. The Company has material financial uncertainties that may cast significant doubt upon the Company's ability to continue as a going concern. The financial statements do not include any adjustments relating to the recoverability and classification of recorded assets and liabilities that might be necessary should the Company be unable to continue as a going concern. See also Note 10.

2. SIGNIFICANT ACCOUNTING POLICIES

Basis of preparation

Statement of compliance

These consolidated financial statements have been prepared in accordance with International Financial Reporting Standards ("IFRS") as issued by the International Accounting Standards Board ("IASB") and interpretations of the IFRS Interpretations Committee ("IFRIC").

Basis of measurement

The Company's consolidated financial statements have been prepared on the historical cost basis except for the revaluation of certain financial assets and financial liabilities to fair value.

Principles of consolidation

These consolidated financial statements include the accounts of the Company and its wholly-owned subsidiary TraderOS, a company currently engaged in the development of a social collaborative charting, news and communication platform for traders. All inter-company transactions and balances were eliminated upon consolidation.

2. SIGNIFICANT ACCOUNTING POLICIES – continued

Critical judgments and sources of estimation uncertainty
The preparation of these consolidated financial statements requires management to make certain estimates, judgments and assumptions that affect the reported amounts of assets and liabilities at the date of the consolidated financial statements and reported amounts of expenses during the reporting period. Actual outcomes could differ from these estimates. These financial statements include estimates which, by their nature, are uncertain. The impacts of such estimates are pervasive throughout the financial statements, and may require accounting adjustments based on future occurrences. Revisions to accounting estimates are recognized in the period in which the estimate is revised and future periods if the revision affects both current and future periods. These estimates are based on historical experience, current and future economic conditions and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical judgments
The following are critical judgments that management has made in the process of applying accounting policies and that have the most significant effect on the amounts recognized in the financial statements:

(i) The determination of categories of financial assets and financial liabilities has been identified as an accounting policy which involves judgments or assessments made by management.

(ii) Management is required to assess the functional currency of each entity of the Company. In concluding that the Canadian Dollar is the functional currency of the parent and its subsidiary companies, management considered the currency that mainly influences the cost of providing goods and services in each jurisdiction in which the Company operates. As no single currency was clearly dominant the Company also considered secondary indicators including the currency in which funds from financing activities are denominated and the currency in which funds are retained.

(iii) The assessment of the probability of future taxable income in which deferred tax assets can be utilized is based on the Company's estimate of future profits or losses adjusted for significant non-taxable income and expenses and specific limits to the use of any unused tax loss or credit. The tax rules in the jurisdictions in which the Company operates are also carefully taken into consideration. If a positive forecast of taxable income indicates the probable use of a deferred tax asset, especially when it can be utilized without a time limit, that deferred tax asset is usually recognized in full. The recognition of deferred tax assets that are subject to certain legal or economic limits or uncertainties is assessed individually by management based on the specific facts and circumstances. Details of these can be found in Note 8.

(iv) Research is recognized as an expense when incurred but development costs may be capitalized as intangible assets if certain conditions are met as described in IAS 38 *Intangible Assets*. Management is required to make judgments about whether the activities are in the research or development phase and judgments about the existence of a market for the output of the intangible asset. Management performed an assessment of separately acquired development costs of a new product and determined that the Company cannot yet demonstrate the future economic benefits in order to capitalize and defer these development costs. All other research and development costs were assessed by management as being in the research phase and were expensed accordingly.

2. SIGNIFICANT ACCOUNTING POLICIES – continued

Estimation uncertainty
The Company did not identify any sources of estimation uncertainty that would have a significant risk of resulting in a material adjustment to the carrying amount of assets and liabilities within the next financial year.

Segment reporting
Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision-maker. The chief operating decision-maker, who is responsible for allocating resources and assessing performance of the operating segment, has been identified as the Chief Executive Officer.

The Company currently operates in one business segment, being the development of websites and software in Canada.

Cash and cash equivalents
Cash includes cash on hand and demand deposits. Cash equivalents include short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value. The Company is not exposed to significant credit or interest rate risk although cash is held in excess of federally insured limits with a major financial institution. As at December 31, 2013 and September 30, 2012, the Company did not have any cash equivalents.

Accounts payable and accrued liabilities
Payables are obligations to pay for materials or services that have been acquired in the ordinary course of business from suppliers. Payables are classified as current liabilities if payment is due within one year or less (or in the normal operating cycle of the business if longer). If not, they are presented as non-current liabilities.

Payables are classified as other financial liabilities initially at fair value and subsequently measured at amortized cost using the effective interest method.

Foreign currency translation
The functional and presentation currency of the Company is the Canadian Dollar, as this is the principal currency of the economic environment in which it operates.

Transactions in foreign currencies are initially recorded in the Company's functional currency at the exchange rate prevailing at the date of the transaction. Monetary assets and liabilities of the Company that are denominated in foreign currencies are translated to the functional currency at the exchange rate prevailing at the end of each reporting period. Non-monetary items measured at fair value in a foreign currency are translated using the exchange rates at the date when fair value is determined. Exchange gains and losses arising on translation are included in the statement of comprehensive loss.

Loss per share
The Company computes the dilutive effect of options, warrants and similar instruments. Under this method the dilutive effect on loss per share is based on the use of the proceeds that could be obtained upon exercise of options, warrants and similar instruments. It assumes that the proceeds would be used to purchase common shares at the average market price during the period. Basic loss per common share is calculated using the weighted average number of common shares outstanding during the period.

2. SIGNIFICANT ACCOUNTING POLICIES – continued

Revenue recognition

The Company recognizes revenue from the sale of software services when the services are performed and payment is reasonably assured.

Current and deferred income taxes

Income tax expense comprises current and deferred tax. Income tax is recognized in the statement of comprehensive loss, except to the extent that it relates to items recognized in other comprehensive loss or directly in equity. In this case the income tax is also recognized in other comprehensive loss or directly in equity, respectively.

Current income tax

The current income tax charge is calculated on the basis of the tax laws enacted or substantially enacted at the statement of financial position date in the countries where the Company's subsidiaries operate and generate taxable income. Management periodically evaluates positions taken in tax returns with respect to situations in which applicable tax regulation is subject to interpretation. It establishes provisions where appropriate on the basis of amounts expected to be paid to the tax authorities.

Deferred income tax

Deferred income tax is recognized, using the liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the consolidated financial statements. However, the deferred income tax is not accounted for if it arises from initial recognition of an asset or liability in a transaction other than a business combination that at the time of the transaction affects neither accounting nor taxable profit or loss. Deferred income tax is determined using tax rates (and laws) that have been enacted or substantially enacted by the statement of financial position date and are expected to apply when the related deferred income tax asset is realized or the deferred income tax liability is settled.

Deferred income tax assets are recognized only to the extent that it is probable that future taxable profit will be available against which the temporary differences can be utilized.

Deferred income tax is provided on temporary differences arising on investments in subsidiaries, except where the timing of the reversal of the temporary difference is controlled by the Company and it is probable that the temporary difference will not reverse in the foreseeable future. Deferred income tax assets and liabilities are offset when there is a legally enforceable right to offset current tax assets against current tax liabilities and when the deferred income tax assets and liabilities relate to income taxes levied by the same taxation authority on either the taxable entity or different taxable entities where there is an intention to settle the balances on a net basis.

Financial Instruments

All financial assets are initially recorded at fair value and designated upon inception into one of the following four categories: held to maturity, available for sale, loans and receivables or at fair value through profit or loss ("FVTPL").

Financial assets classified as FVTPL are measured at fair value with unrealized gains and losses recognized through comprehensive income (loss). Cash is classified as FVTPL.

Financial assets classified as loans and receivables and held to maturity are measured at amortized cost. GST/HST receivable is classified as loans and receivables.

Financial assets classified as available for sale are measured at fair value with unrealized gains and losses recognized in other comprehensive income (loss) except for losses in value that are considered other than temporary.

2. SIGNIFICANT ACCOUNTING POLICIES – continued

At December 31, 2013 and September 30, 2012 the Company has not classified any financial assets as available for sale.

Transaction costs associated with FVTPL are expensed as incurred, while transaction costs associated with all other financial assets are included in the initial carrying amount of the asset.

All financial liabilities are initially recorded at fair value and designated upon inception as FVTPL or other financial liabilities.

Financial liabilities classified as other financial liabilities are measured at amortized cost. Accounts payable and accrued liabilities and loan payable are classified as other financial liabilities.

Financial liabilities classified as FVTPL are measured at fair value with unrealized gains and losses recognized through comprehensive income (loss). At December 31, 2013 and September 30, 2012 the Company has not classified any financial liabilities as FVTPL.

Share Capital
Common shares issued by the Company are classified as equity. Costs directly attributable to the issuance of common shares, share purchase warrants and share options are recognized as a deduction from equity, net of any related income tax effects.

Adoption of Accounting Standards
The Company has adopted the following new accounting standards effective January 1, 2013. These changes were made in accordance with the applicable transitional provisions and had no impact on the financial statements.

(i) IFRS 10 *Consolidated Financial Statements*. IFRS 10 defines a single concept of control as the determining factor in whether an entity should be included within the consolidated financial statements of a parent company. The standard provides additional guidance to assist in the determination of control where this is difficult to assess.

(ii) IFRS 11 *Joint Arrangements*. IFRS 11 focuses on the rights and obligations of an arrangement rather than its legal form, as was previously the case. The standard distinguishes between joint operations, where the joint operator accounts for the assets, liabilities, revenues, and expenses relating to its involvement, and joint ventures, which must be accounted for using the equity method.

(iii) IFRS 12 *Disclosure of Interests in Other Entities*. IFRS 12 is a new and comprehensive standard on disclosure requirements for all forms of interests in other entities, including subsidiaries, joint operations, joint ventures, associates and unconsolidated structured entities.

(iv) IFRS 13 *Fair Value Measurement*. IFRS 13 is a new standard that applies to both financial and non-financial items measured at fair value. It defines fair value, sets out a single framework for measuring fair value and requires disclosures about fair value measurements. Previously, a variety of fair value techniques and disclosures were possible under the requirements of separate applicable IFRSs.

(Expressed in Canadian Dollars)

2. SIGNIFICANT ACCOUNTING POLICIES – continued

Accounting Standards and Interpretations Issued but Not Yet Adopted
As at the date of these consolidated financial statements, the following standard has not been applied in these consolidated financial statements:

(i) IFRS 9 *Financial Instruments*; effective for annual periods beginning on or after January 1, 2018. IFRS 9 replaces the multiple classification and measurement models in IAS 39 with a single model that has only two classification categories: amortized cost and fair value. IFRS 9 prohibits reclassifications except in rare circumstances when the entity's business model changes. The new standard removes the requirement to separate embedded derivatives from financial asset hosts. It requires a hybrid contract to be classified in its entirety at either amortized cost or fair value.

Management is currently assessing the impact of this new standard on the Company's accounting policies and financial statement presentation.

3. ACQUISITION

Effective August 22, 2012, the Company acquired all of the issued and outstanding share capital of TraderOS (Note 1). As consideration, the Company issued 60,000,000 common shares.

Legally, the Company is the parent of TraderOS. However, as a result of the share exchange described above, control of the combined companies passed to the former shareholders of TraderOS. This type of share exchange, referred to as a "reverse acquisition," deems TraderOS to be the acquirer for accounting purposes. The acquisition is not considered to be a business combination for accounting purposes as TraderOS is not considered to be a business for accounting purposes. Accordingly the net assets of TraderOS are included in the balance sheet at book values and the deemed acquisition of the Company is accounted for by the purchase method with the net assets of the Company recorded at fair market value at the date of acquisition. The allocation of the purchase price is as follows:

Cash	$ 14,480
Accounts receivable	1,872
Public company listing expense	840,361
Consideration – common shares	$ 856,713

4. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	At December 31, 2013	At September 30, 2012
Trade payables	$ 316,317	$ 85,407
Accrued liabilities	26,500	29,500
	$ 342,817	$ 114,907

(Expressed in Canadian Dollars)

5. LOAN PAYABLE

During the period ended September 30, 2011, the Company received a US$100,000 ($103,260) loan from an arms-length individual. The loan was non-interest bearing and had no fixed repayment term. Subsequently, the Company entered into a loan agreement whereby the Company would repay the loan before May 29, 2014, together with interest compounded annually at a rate of 5% from May 29, 2012. There is a 2% penalty if not paid back by May 29, 2014. The Company has discounted the loan using the effective interest method using a 10% market interest rate. During the period ended December 31, 2013, $11,811 of the discount was amortized.

Balance, September 30, 2011	$	88,646
Amortization of discount		6,969
Foreign exchange gain		(4,401)
Balance, September 30, 2012		91,214
Amortization of discount		11,811
Foreign exchange loss		1,925
Balance, December 31, 2013	$	104,950

6. SHARE CAPITAL

Authorized: Unlimited common shares, without par value

During the period ended December 31, 2013, the Company:

i) Issued 960,000 common shares pursuant to a private placement at $0.25 per share for proceeds of $240,000. The Company paid $2,077 in share issuance costs.

ii) Issued 400,000 common shares for $100,000 pursuant to conversion of a convertible loan entered into on March 26, 2013.

ii) Received $25,438 (US$25,000) in share subscriptions for a private placement awaiting to be closed.

On August 22, 2012, the Company issued:

i) 2,000,000 common shares pursuant to a private placement at $0.25 per share for proceeds of $500,000. The Company paid $25,000 in share issuance costs.

ii) 60,000,000 common shares related to the acquisition (Note 3).

Prior to the acquisition on August 22, 2012 (Note 3), TraderOS issued:

i) 500,000 common shares at $0.10 per share for proceeds of $50,000.

ii) 1,000,000 common shares at $0.05 per share for proceeds of $50,000.

(Expressed in Canadian Dollars)

7. RELATED PARTY DISCLOSURES

A number of key management personnel, or their related parties, hold positions in other entities that result in them having control or significant influence over the financial or operating policies of those entities. Certain of these entities transacted with the Company during the reporting period.

Key management personnel
During fiscal 2013 and 2012 the following amounts were incurred with respect to the Chief Executive Officer ("CEO") of the Company:

		2013		2012
Software development cost	$	164,398	$	8,092

As at December 31, 2013, $46,605 (September 30, 2012 - $nil) remained unpaid and has been included in accounts payable and accrued liabilities.

Other related parties
At December 31, 2013, $2,000 (September 30, 2012 - $2,000) was owing to a former director of the Company.

8. INCOME TAXES

Deferred income tax assets and liabilities of the Company as at December 31, 2013 and September 30, 2012 are as follows:

		2013		2012
Deferred income tax assets				
Non-capital losses	$	410,800	$	362,400
Other		16,200		-
Share issue costs		4,300		5,000
		431,300		367,400
Valuation allowance		(431,300)		(367,400)
	$	-	$	-

The recovery of income taxes shown in the consolidated statements of loss and comprehensive loss and deficit differs from the amounts obtained by applying substantively enacted statutory rates to the loss before provision for income taxes due to the following:

		2013		2012
Combined federal and provincial income tax rate		25.6%		25.0%
Expected income tax recovery	$	(215,500)	$	(327,900)
Effect of income tax rate changes		(11,600)		2,800
Share issue costs		(500)		(1,300)
Unrecognized benefit of income tax losses		227,600		326,400
	$	-	$	-

As at December 31, 2013, the Company has non-capital losses of approximately $1,580,000 (September 30, 2012 - $1,449,501) for Canadian income tax purposes to offset against future income. The non-capital losses expire by 2033.

Income tax benefits which may arise as a result of these losses have not been recognized in the financial statements as their realization is unlikely.

9. FINANCIAL INSTRUMENTS AND RISK MANAGEMENT

The Company has applied a three-level hierarchy to reflect the significance of the inputs used in making fair value measurements. The three levels of fair value hierarchy are:

Level 1 – Unadjusted quoted prices in active markets for identical assets or liabilities;
Level 2 – Inputs other than quoted prices that are observable for assets or liabilities, either directly or indirectly; and
Level 3 – Inputs for assets or liabilities that are not based on observable market data.

The Company's financial instruments consist of cash, accounts payable and accrued liabilities and loan payable. The fair value of these financial instruments, other than cash, approximates their carrying values due to the short-term nature of these instruments. Cash is measured at fair value using level 1 inputs.

The Company is exposed to a variety of financial risks by virtue of its activities including currency, credit, interest rate and liquidity risk.

a) Credit risk

Credit risk is risk of financial loss to the Company if the counterparty to a financial instrument fails to meet its contractual obligations. The Company's cash is held in large Canadian financial institutions and is not exposed to significant credit risk.

b) Interest rate risk

Interest rate risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Company is exposed to limited interest rate risk (Note 5).

c) Liquidity risk

Liquidity risk is the risk that the Company will not be able to meet its obligations as they come due. The Company's ability to continue as a going concern is dependent on management's ability to raise the required capital through future equity or debt issuances. The Company manages its liquidity risk by forecasting cash flows from operations and anticipating any investing and financing activities. Management and the directors are actively involved in the review, planning, and approval of significant expenditures and commitments.

d) Foreign currency risk

The Company's functional currency is the Canadian Dollar and major transactions are transacted in Canadian Dollars and US Dollars. The Company maintains a US Dollar bank account in Canada to support the cash needs of its operations. Management believes that the foreign exchange risk related to currency conversion is minimal and therefore does not hedge its foreign exchange risk.

e) Capital management

The Company defines capital that it manages as its shareholders' equity. When managing capital, the Company's objective is to ensure the entity continues as a going concern as well as to maintain optimal returns to shareholders and benefits for other stakeholders. The Company manages its capital structure and makes adjustments to it, based on the funds available to the Company, in order to support the development of a social collaborative charting, news and communication platform for traders. The Board of Directors does not establish quantitative return on capital criteria for management, but rather relies on the expertise of the Company's management to sustain future development of the business.

Management reviews its capital management approach on an ongoing basis and believes that this approach, given the relative size of the Company, is reasonable. There were no changes to the Company's approach to capital management during the period ended December 31, 2013.

10. LETTER OF INTENT

During the period ended December 31, 2013, the Company entered into a letter of intent (the "Letter of Intent") with its major shareholder, David Elias, and certain other shareholders of the Company to complete a restructuring of the Company (the "Restructuring"). Pursuant to the terms of the Letter of Intent, Mr. Elias, the current director, President and a major shareholder of the Company, and certain of his associates, have agreed to relinquish an aggregate of 56,400,000 common shares of the Company to the Company for no consideration. In addition, certain other shareholders of the Company have agreed to transfer an aggregate of 3,600,000 common shares of the Company to incoming shareholders for nominal consideration.

The Company has also agreed to sell all of the shares of TraderOS Technologies Inc. ("TraderOS"), its wholly-owned subsidiary, to Mr. Elias or his nominee. As consideration for the sale, TraderOS will assume all of the current debts of the Company in the approximate amount of $380,000, other than certain short term payables, and will grant the Company a Canadian regional license to the TraderOS's Dashboard technology platform, subject to 10% revenue sharing interest reserved by TraderOS should the Company commercialize the technology.

Concurrently with, or shortly following completion of the Restructuring, the Company intends to undertake a non-brokered private placement of common shares at a price of $0.05 per common share to raise gross proceeds of $70,000. The proceeds of the private placement will be used for working capital. In addition, the Company intends to settle an outstanding debt to a consultant in the amount of $8,400 by issuing 168,000 shares of the Company at a deemed price of $0.05 per share.

Following the Restructuring, the Company will remain listed on the Canadian Securities Exchange and will pursue opportunities to commercialize its license in TraderOS's Dashboard technology platform.

The Letter of Intent and the terms of the Restructuring have been approved by the independent directors of the Company. The completion of the Restructuring is subject to a number of conditions including execution of definitive agreements and approval of such agreements by the independent directors of the Company; receipt of all required regulatory approvals, including approval of the Canadian Securities Exchange, and the termination of certain contractual arrangements of the Company.