PLUS8 GLOBAL VENTURES, LTD.

CONSOLIDATED FINANCIAL STATEMENTS

(Expressed in Canadian Dollars)

For the year ended December 31, 2014 and
15 months ended December 31, 2013

Head Office
911 – 850 West Hastings Street
Vancouver, BC
V6C 1E1

Registered and Records Office
Suite 2600 Oceanic Plaza
1066 West Hastings Street
Vancouver, BC
V6E 3X1

DALE MATHESON CARR-HILTON LABONTE LLP
CHARTERED ACCOUNTANTS & BUSINESS ADVISORS

INDEPENDENT AUDITOR'S REPORT

To the Shareholders of Plus8 Global Ventures Ltd.

We have audited the accompanying consolidated financial statements of Plus8 Global Ventures, which comprise the consolidated statement of financial position as at December 31, 2014, and the consolidated statements of loss and comprehensive loss, changes in equity (deficiency) and cash flows for the year then ended, 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 audit. We conducted our audit 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 audit 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, 2014, and its financial performance and its cash flows for the year then ended 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 certain conditions that indicate the existence of a material uncertainty that may cast significant doubt about the Company's ability to continue as a going concern.

Other Matter

The consolidated financial statements of Plus8 Global Ventures for the fifteen month period ended December 31, 2013, were audited by another auditor who expressed an unmodified opinion on those statements on April 30, 2014.

DMCL

DALE MATHESON CARR-HILTON LABONTE LLP
CHARTERED ACCOUNTANTS

Vancouver, Canada
April 28, 2015

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

	December 31, 2014	December 31, 2013
ASSETS		
Current		
Cash	$ 195	$ 651
Commodity tax receivable	7,484	11,927
	$ 7,679	$ 12,578
LIABILITIES AND SHAREHOLDERS' DEFICIENCY		
Current		
Accounts payable and accrued liabilities (Note 4)	$ 83,124	$ 342,817
Loan payable (Note 5)	-	104,950
	83,124	447,767
Shareholders' deficiency		
Share capital (Note 6)	1,137,829	1,819,739
Subscriptions received in advance (Note 6)	-	25,438
Deficit	(1,213,274)	(2,280,366)
	(75,445)	(435,189)
	$ 7,679	$ 12,578

Nature of operations and going concern (Note 1)
Subsequent Event (Note 10)

Approved on behalf of the Board on April 28, 2015:

"Martin Woodward"
________________________________, 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 year Ended December 31, 2014	For the 15 months ended December 31, 2013
EXPENSES		
Amortization of discount (Note 5)	$ 1,112	$ 11,811
Consulting	-	1,585
Foreign exchange loss	1,720	24,348
Office and miscellaneous	865	31,734
Professional fees	75,846	136,686
Regulatory and filing fees	15,959	25,281
Software development	-	665,996
Operating expenditures	(95,502)	(897,441)
Other income	-	55,620
Loss and comprehensive loss	$ (95,502)	$ (841,821)
Basic and diluted loss per common share	$ (0.00)	$ (0.01)
Weighted average number of common shares – basic and diluted	32,726,160	66,179,935

Plus8 Global Ventures, Ltd.
Consolidated Statements of Changes in Equity (Deficiency)
(Expressed in Canadian Dollars)
For the years ended December 31, 2014 and the 15 months ended December 31, 2013

	Number of common shares		Capital stock		Share subscriptions received		Deficit		Total equity (deficiency)
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 (note 6)	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)
Private placement, at $0.25	100,000		25,000		(25,438)		-		(438)
Private placement, at $0.05	1,800,000		90,000		-		-		90,000
Shares for debt (note 6)	168,000		8,400		-		-		8,400
Shares returned to treasury and cancelled (note 3)	(56,400,000)		(805,310)		-		805,310		-
Net liabilities eliminated on disposition of subsidiary	-		-		-		357,284		357,284
Loss for the year	-		-		-		(95,502)		(95,502)
December 31, 2014	12,454,850	$	1,137,829	$	-	$	(1,213,274)	$	(75,445)

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 year ended December 31, 2014	For the 15 months ended December 31, 2013
CASH FLOWS FROM OPERATING ACTIVITIES		
Net loss	$ (95,502)	$ (841,821)
Non-cash items:		
Amortization of discount	1,112	11,811
Unrealized foreign exchange loss	1,720	1,925
Changes in non-cash working capital items:		
Commodity tax receivable	4,443	(4,212)
Accounts payable and accrued liabilities	7,261	227,910
Net cash used in operating activities	(80,966)	(604,387)
CASH FLOWS FROM INVESTING ACTIVITIES		
Cash surrendered on disposal of subsidiary	(9,490)	-
Net cash used in investing activities	(9,490)	-
CASH FLOWS FROM FINANCING ACTIVITIES		
Conversion of convertible loan	-	100,000
Subscriptions received in advance	-	25,438
Proceeds from issuance of shares	90,000	240,000
Share issuance costs	-	(2,077)
Net cash provided by financing activities	90,000	363,361
Change in cash	(456)	(241,026)
Cash, beginning	651	241,677
Cash, ending	$ 195	$ 651

1. NATURE OF OPERATIONS AND GOING CONCERN

Plus8 Global Ventures, Ltd. ("Plus 8" or "the Company") was incorporated in Alberta on March 10, 1997. On June 22, 2006 the Company moved its incorporation jurisdiction to British Columbia.

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 had net loss of $95,502 for the year ended December 31, 2014 (15 months ended December 31, 2013– loss of $841,821) and has a deficit of $1,213,274 as at December 31, 2014. These consolidated 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.

2. SIGNIFICANT ACCOUNTING POLICIES

Basis of preparation

Statement of compliance
These consolidated financial statements have been prepared using accounting policies consistent with International Financial Reporting Standards ("IFRS") as issued by the International Accounting Standards Board ("IASB").

The policies applied in these consolidated financial statements are presented below and are based on IFRS issued and outstanding as of April 27, 2015, the date the Board of Directors approved the consolidated financial statements.

These consolidated financial statements are presented in Canadian dollars.

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 previously wholly-owned subsidiary TraderOS Technologies Inc. ("TraderOS") to the date that TraderOS ceased to be a subsidiary (note 3). 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 consolidated 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) 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.

(ii) 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.

(iii) 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. 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, 2014 and 2013, 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 loss and comprehensive loss.

Loss per share
Basic loss per share is calculated by dividing the statement of loss and comprehensive loss by the weighted average number of common shares outstanding during the period. Diluted loss per share is determined by adjusting the statement of loss and comprehensive loss and the weighted average number of common shares outstanding for the effects of dilutive instruments such as options granted to employees and warrants outstanding. The weighted average number of diluted shares is calculated in accordance with the treasury stock method. The treasury stock method assumes that the proceeds received from the exercise of all potentially dilutive instruments are used to repurchase common shares at the average market price.

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.

Income taxes
Income tax expense comprises current and deferred tax. Income tax is recognized in the statement of loss and 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 substantively 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 tax
Deferred 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 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 tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the statement of financial position date and are expected to apply when the related deferred tax asset is realized or the deferred tax liability is settled.

Deferred 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 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 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.

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, 2014 and 2013, 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, 2014 and 2013, 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.

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. SALE OF SUBSIDIARY

Effective May 9, 2014, the Company transferred ownership of the shares of its subsidiary, TraderOS to a nominee of the former Chief Executive Officer of the Company (the "Purchaser"). Concurrently with the disposal:

- 56,400,000 common shares held by the former Chief Executive Officer as well other shareholders were returned to treasury and cancelled;
- The Purchaser agreed to grant to the Company a Canadian regional license to the TraderOS Dashboard technology platform (the "Platform"). The license is subject to a 50% royalty on all revenues generated from any commercialization by the Company of the Platform; and
- The Purchaser agreed to assume net liabilities of $357,284 comprised of $9,490 of cash, $258,533 of accounts payable and a loan payable with a balance of $108,241 (Note 5). As the transaction was with shareholders' of the Company and in connection with the return and cancellation of the Company's own shares, the $357,284 has been recorded as a credit directly to deficit.

(Expressed in Canadian Dollars)

4. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

		December 31, 2014		December 31, 2013
Trade payables	$	54,815	$	316,317
Accrued liabilities		28,309		26,500
	$	83,124	$	342,817

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 was a 2% penalty if not paid back by May 29, 2014. The Company discounted the loan using the effective interest method using a 10% market interest rate. During the year ended December 30, 2014, $1,112 (December 31, 2013 - $11,811) of the discount was amortized.

Balance, September 30, 2012	$	91,214
Amortization of discount		11,811
Foreign exchange loss		1,925
Balance, December 31, 2013		104,950
Amortization of discount		1,112
Foreign exchange loss		2,179
Disposal (Note 3)		(108,241)
Balance, December 31, 2014	$	-

6. SHARE CAPITAL

Authorized: Unlimited common shares, without par value

During the year ended December 31, 2014, the Company issued 168,000 common shares at a price of $0.05 per share to settle a debt of $8,400.

During the year ended December 31, 2013, the Company issued 400,000 common shares for $100,000 pursuant to conversion of a convertible loan entered into on March 26, 2013.

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 year.

Key management personnel

Software development costs of $Nil (2013 - $164,398) was incurred with respect to the former CEO.

As at December 31, 2014, $Nil (2013 - $46,605) remained unpaid to the former CEO and has been included in accounts payable and accrued liabilities.

Other related parties

At December 31, 2014, $Nil (2013 - $2,000) was owing to a former director of the Company.

8. 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 year ended December 31, 2014.

(Expressed in Canadian Dollars)

9. INCOME TAXES

Deferred tax assets and liabilities of the Company as at December 31, 2014 and 2013 are as follows:

	2014	2013
Deferred tax assets		
Non-capital losses	$ 146,000	$ 410,800
Other	76,000	16,200
Share issue costs	3,000	4,300
	225,000	431,300
Valuation allowance	(225,000)	(431,300)
	$ -	$ -

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

	2014	2013
Combined federal and provincial income tax rate	25.6%	25.6%
Expected income tax recovery	$ (25,000)	$ (215,500)
Effect of income tax rate changes	-	(11,600)
Capital loss	(65,000)	-
Share issue costs	(500)	(500)
Unrecognized benefit of income tax losses	90,500	227,600
	$ -	$ -

As at December 31, 2014, the Company has non-capital losses of approximately $250,300 (December 31, 2013 - $1,580,000) for Canadian income tax purposes to offset against future income. The non-capital losses expire by 2034.

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.

10. SUBSEQUENT EVENT

Subsequent to the year ended December 31, 2014, the Company:

i) completed a non-brokered private placement with the issuance of 3,600,000 common shares at a price of $0.025 per share for gross proceeds of $90,000.