PLUS8 GLOBAL VENTURES, LTD.

CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS

(Expressed in Canadian Dollars)

For the nine months ended September 30, 2015
(Unaudited – Prepared by Management)

Head Office
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NOTICE OF NO AUDITOR REVIEW OF INTERIM FINANCIAL STATEMENTS

Under National Instrument 51-102, Part 4, subsection 4.3(3)(a), if an auditor has not performed a review of the interim financial statements, they must be accompanied by a notice indicating that the financial statements have not been reviewed by an auditor.

The accompanying unaudited interim financial statements of the Company have been prepared by and are the responsibility of the Company's management.

The Company's independent auditor has not performed a review of these financial statements in accordance with standards established by the Canadian Institute of Chartered Accountants for a review of interim financial statements by an entity's auditor.

Plus8 Global Ventures, Ltd.
Condensed Consolidated Interim Statements of Financial Position
Unaudited – Prepared by Management
(Expressed in Canadian Dollars)
AS AT

		September 30, 2015		December 31, 2014
ASSETS				
Current				
Cash	$	23,408	$	195
Commodity tax receivable		9,534		7,484
	$	32,942	$	7,679
LIABILITIES AND SHAREHOLDERS' DEFICIENCY				
Current				
Accounts payable and accrued liabilities (Note 4)	$	77,475	$	83,124
Shareholders' deficiency				
Share capital (Note 6)		1,225,006		1,137,829
Deficit		(1,269,539)		(1,213,274)
		(44,533)		(75,445)
	$	32,942	$	7,679

Nature of operations and going concern (Note 1)

Approved on behalf of the Board on November 26, 2015:

"Jason Moreau"
_________________________, Director

"Ben Catalano"
_________________________, Director

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

Plus8 Global Ventures, Ltd.
Condensed Consolidated Interim Statements of Income (Loss) and Comprehensive Income (Loss)
Unaudited – Prepared by Management
(Expressed in Canadian Dollars)

	Three Months Ended September 30, 2015	**Three Months Ended September 30, 2014**	**Nine Months Ended September 30, 2015**	**Nine Months Ended September 30, 2014**
EXPENSES				
Amortization of discount	$ -	$ -	$ -	$ 1,112
Foreign exchange loss	-	8	264	1,729
Office and miscellaneous	25	74	365	697
Professional fees	13,059	22,300	46,863	35,285
Regulatory and filing fees	2,827	2,924	8,773	10,581
Operating expenditures	(15,911)	(25,306)	(56,265)	(49,404)
Gain on sale of subsidiary	-	-	-	357,284
Income (loss) and comprehensive income (loss) for the period	$ (15,911)	$ (25,306)	$ (56,265)	$ 307,880
Basic and diluted income (loss) per common share	$ (0.00)	$ (0.00)	$ (0.00)	$ 0.01
Weighted average number of common shares – basic and diluted	16,054,850	11,998,328	14,841,663	39,557,517

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

Plus8 Global Ventures, Ltd.
Condensed Consolidated Interim Statements of Changes in Equity (Deficiency)
Unaudited – Prepared by Management
(Expressed in Canadian Dollars)
For the nine months ended September 30, 2015

	Number of common shares		Capital stock		Share subscriptions received		Deficit		Total equity (deficiency)
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)		-		-		-		-
Income for the period	-		-		-		307,880		307,880
September 30, 2014	12,454,850		1,943,139		-		(1,972,486)		(29,347)
Shares returned to treasury and cancelled (note 3)	-		(805,310)		-		805,310		-
Net liabilities eliminated on disposition of subsidiary	-		-		-		357,284		357,284
Loss for the period	-		-		-		(403,382)		(403,382)
December 31, 2014	12,454,850		1,137,829		-		(1,213,274)		(75,445)
Private placement, at $0.025	3,600,000		90,000		-		-		90,000
Share issuance costs	-		(2,823)		-		-		(2,823)
Loss for the period	-		-		-		(56,265)		(56,265)
September 30, 2015	16,054,850	$	1,225,006	$	-	$	(1,269,539)	$	(44,533)

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

Plus8 Global Ventures, Ltd.
Condensed Consolidated Interim Statements of Cash Flows
Unaudited – Prepared by Management
(Expressed in Canadian Dollars)
For the nine months ended September 30,

		2015		2014
CASH FLOWS FROM OPERATING ACTIVITIES				
Net income (loss) for the period	$	(56,265)	$	307,880
Non-cash items:				
Amortization of discount		-		1,112
Gain on sale of subsidiary		-		(357,284)
Unrealized foreign exchange		-		(438)
Changes in non-cash working capital items:				
Commodity tax receivable		(2,050)		5,787
Accounts payable and accrued liabilities		(5,649)		(37,863)
Net cash used in operating activities		(63,964)		(80,806)
CASH FLOWS FROM INVESTING ACTIVITIES				
Cash surrendered on sale of subsidiary		-		(9,490)
Net cash used in investing activities		-		(9,490)
CASH FLOWS FROM FINANCING ACTIVITIES				
Proceeds from subscription receipts		-		90,000
Proceeds from private placement		90,000		-
Share issuance costs		(2,823)		-
Net cash provided by financing activities		87,177		90,000
Change in cash for the period		23,213		(296)
Cash, beginning of the period		195		651
Cash, end of period	$	23,408	$	355

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

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 $56,265 for the nine month period ended September 30, 2015 (2014 – income of $307,880) and has a deficit of $1,269,539 as at September 30, 2015 (December 31, 2014 – $1,213,274). These condensed interim consolidated interim 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 condensed consolidated interim financial statements, including comparatives have been prepared using accounting policies consistent with International Financial Reporting Standards ("IFRS") as issued by the International Accounting Standards Board ("IASB") and in accordance with International Accounting Standards ("IAS") 34, Interim Financial Reporting.

The policies applied in these condensed consolidated interim financial statements are presented below and are based on IFRS issued and outstanding as of September 30, 2015, the date the Board of Directors approved the condensed consolidated interim financial statements. Any subsequent changes to IFRS that are given effect in our annual financial statements for the year ending December 31, 2015 could result in restatement of these condensed consolidated interim financial statements. None of these standards are expected to have a significant effect on the condensed consolidated interim financial statements.

These condensed consolidated interim financial statements are presented in Canadian dollars.

Basis of measurement
The Company's condensed consolidated interim 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 condensed consolidated interim 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 condensed consolidated interim 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 condensed consolidated interim financial statements and reported amounts of expenses during the reporting period. Actual outcomes could differ from these estimates. These condensed consolidated interim 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.

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.

2. SIGNIFICANT ACCOUNTING POLICIES – continued

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 September 30, 2015 and December 31, 2014, 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.

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.

2. SIGNIFICANT ACCOUNTING POLICIES – continued

Income taxes – continued

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.

At September 30, 2015 and December 31, 2014, 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 September 30, 2015 and December 31, 2014, the Company has not classified any financial liabilities as FVTPL.

(Expressed in Canadian Dollars)

2. SIGNIFICANT ACCOUNTING POLICIES – continued

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 condensed consolidated interim 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.

4. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	September 30, 2015	December 31, 2014
Trade payables	$ 36,225	$ 54,815
Accrued liabilities	41,250	28,309
	$ 77,475	$ 83,124

(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 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 31, 2014, $1,112 of the discount was amortized.

During the year ended December 31, 2014, the loan was transferred to purchaser pursuant to the sale of subsidiary (Note 3).

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 and September 30, 2015	$	-

6. SHARE CAPITAL

Authorized: Unlimited common shares, without par value

During the period ended September 30, 2015, the Company issued 3,600,000 common shares at a price of $0.025 per share for proceeds of $90,000. The Company incurred $2,823 of share issuance costs.

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.

7. RELATED PARTY DISCLOSURES

The Company had no related party disclosures to report during the nine month period ended September 30, 2015.

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.

8. FINANCIAL INSTRUMENTS AND RISK MANAGEMENT – continued

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 September 30, 2015.

9. SUBSEQUENT EVENT

Subsequent to period ended September 30, 2015, the Company entered into a non-binding letter of intent ("LOI") to purchase all of the assets related to a parcel delivery mobile app technology platform known as “ParcelPal” from a Vancouver based software developer. In accordance with the terms of the LOI, the Company has agreed to acquire all of the assets related to ParcelPal in exchange for the issuance of 2,000,000 common shares of the Company.