NASS VALLEY GATEWAY LTD.

CONDENSED INTERIM FINANCIAL STATEMENTS
FOR THE THREE MONTHS ENDED
MARCH 31, 2018 AND 2017
(AMENDED)

(Expressed in Canadian Dollars)

(Unaudited)

NASS VALLEY GATEWAY LTD.

Contents

Nass Valley Gateway Ltd.
Condensed interim statements of financial position
(Expressed in Canadian Dollars)

	Note	**March 31 2018 (unaudited)**	December 31 2017 (audited)
		$	**$**
ASSETS			
Current assets			
Cash and equivalents	4	24,080	38,386
Marketable securities	5	264	264
Amounts receivable from related parties	6	68,136	66,481
		92,480	105,131
Non-current assets			
Reclamation bond		3,000	3,000
		95,480	108,131
LIABILITIES AND DEFICIENCY			
Current liabilities			
Accounts payable and accrued liabilities		5,330	614
Equity			
Share capital	7	3,216,971	3,216,971
Share based payment reserve	7	585,331	575,710
Deficit		(3,712,152)	(3,685,164)
		90,150	107,517
		95,480	108,131

Nature of Operations and Going Concern (Note 1)
Subsequent events (Note 10)

These condensed interim financial statements were approved and authorized for issue by the Board of Directors on July 20, 2018:

"Dieter Peter"
Dieter Peter, Director

"Andrew von Kursell"
Andrew von Kursell, Director

(The accompanying notes are an integral part of these condensed interim financial statements)

Nass Valley Gateway Ltd.
Condensed interim statements of comprehensive loss
(unaudited)
(Expressed in Canadian Dollars)

	Note	For the three months ended March 31 2018	2017
		$	$
Expenses			
Accounting and legal		10,260	9,300
Investor relations		54	1,068
Loan interest expenses and bank charges		70	86
Office expenses		1,631	1,463
Rent		-	900
Share-based payments	7(c)	9,621	3,217
Transfer agent and filing fees		4,674	5,312
Marketing and promotion		-	5,380
Wages and salaries		703	4,301
Loss before other item		(27,013)	(31,027)
Other item			
Interest revenue		25	25
Net loss and comprehensive loss		(26,988)	(31,002)
Net loss per share, basic and diluted		(0.00)	(0.00)
Weighted average number of common shares outstanding		31,751,977	31,751,977

(The accompanying notes are an integral part of these condensed interim financial statements)

Nass Valley Gateway Ltd.
Condensed Interim Statements of changes in equity
For the three months ended March 31, 2018 and 2017
(unaudited)
(Expressed in Canadian Dollars)

	Note	Share Capital				
		Number of Shares	**Amount**	**Share based payment reserve**	**Deficit**	**Total**
			$	$	$	$
Balance, January, 31, 2017 (audited)		**31,751,977**	**3,216,971**	**547,751**	**(3,573,560)**	**191,162**
Share based payments		-	-	3,217	-	3,217
Comprehensive loss		-	-	-	(31,002)	(31,002)
Balance, March 31, 2017 (unaudited)		**31,751,977**	**3,216,971**	**550,968**	**(3,604,562)**	**163,377**
Balance, January, 31, 2018 (audited)		**31,751,977**	**3,216,971**	**575,710**	**(3,685,164)**	**107,517**
Share based payments	7(c)	-	-	9,621	-	9,621
Comprehensive loss		-	-	-	(26,988)	(26,988)
Balance, March 31, 2018 (unaudited)		**31,751,977**	**3,216,971**	**585,331**	**(3,712,152)**	**90,150**

(The accompanying notes are an integral part of these condensed interim financial statements)

Nass Valley Gateway Ltd.
Condensed interim statements of cash flows
(unaudited)
(Expressed in Canadian Dollars)

	For the three months ended March 31	
	2018	2017
Cash flows from operating activities	**$**	$
Net loss for the period	**(26,988)**	(31,002)
Items not affecting cash:		
Share-based payments	**9,621**	3,217
	(17,367)	(27,785)
Changes in non-cash working capital items:		
Amounts receivable from related parties	**(1,655)**	(7,502)
Accounts payable and accrued liabilities	**4,716**	2,452
Change in cash and equivalents	**(14,306)**	(32,835)
Cash and equivalents, beginning	**38,386**	150,973
Cash and equivalents, ending	**24,080**	118,138
Supplemental disclosures:		
Taxes paid	**-**	-
Interest paid	**-**	-

(The accompanying notes are an integral part of these condensed interim financial statements)

1. NATURE OF OPERATIONS AND GOING CONCERN

Nass Valley Gateway Ltd. (the “Company” or “NVG”) is incorporated under the laws of British Columbia, Canada and its principal business activities include the acquisition and exploration of mineral properties in Ontario and British Columbia, Canada. The Company’s shares are listed on the Canadian Securities Exchange (“CSE”) trading under the symbol “NVG”. The principal business address of the Company is 170-422 Richards Street, Vancouver, BC, V6B 2Z4.

On February 8, 2017, the Company entered into a binding Letter of Intent with IXI Treasury Holdings, Limited (“ITHL” or “Vendor”), a Company incorporated under the Laws of Hong Kong, and on February 15, 2017, the Company further entered into a Definitive Asset Purchase Agreement (the “DAP-Agr”) to acquire 100% of IHTL in exchange for the issuance of 80,000,000 convertible preferred shares with a deemed value $5.00 per share (the Pref-A Shares) in two phases, subject to regulatory approval (the “Approval”). Under the DAP-Agr the vendor committed to a total financing of $5,000,000 in two phases (the “Funding”) either through a private placement or by placing corporate bonds issued by the Company. As the audited financials of ITHL were not provided by the Vendor, the Company terminated the arrangement with ITHL.

On March 22, 2018 the Company announced that it has entered into Definitive Acquisition and Share Exchange Agreement (“DASE”) with Advanced Bioceutical Limited (“ABL”), and its wholly owned subsidiary Pro-Thotics Technologies Inc. (“PTI”).

Under the conditions of the DASE-Agr and upon Regulatory Approval of the Acquisition and Share Exchange, the Issuer will acquire 100% of ownership interest of the Target including its wholly owned subsidiary and the Issuer will issue an aggregate of 400,000,000 shares of the Issuer which would equal to 89.27% of the fully paid and non-assessable Securities of the Resulting Issuer’s total issued Securities in exchange for 100% of the ownership interest in the Target.

The Issuer has received conditional written approval for the proposed Acquisition from five shareholders controlling in excess of 54% of the Issuer’s (Pre-Acquisition) outstanding shares, conditional upon receiving the accepted or conditionally approved Listing Statement in respect to the proposed Transaction.

ABL is engaged in the sale of Durable Medical Equipment (“DME”) and Cannabidiol (“CBD”) with zero THC content for internal use including CBD infused skin, bath and body care products.

As ABL will own a majority of the common shares of the Company after the proposed transaction, the transaction will be considered a reverse takeover and will be accounted as a continuation of the assets and operations of ABL together with recapitalization. The proposed transaction is subject to shareholder and regulatory approvals.

2. SIGNIFICANT ACCOUNTING POLICIES

Statement of compliance and presentation

These condensed interim financial statements have been prepared under IFRS in accordance with International Accounting Standard 34, “Interim Financial Reporting” (“IAS 34”) and International Financial Reporting Standards (“IFRS”) as issued by the International Accounting Standards Board (“IASB”) and Interpretations of the Financial Reporting Interpretations Committee (“IFRIC”). These interim financial statements do not include all the information required for full annual financial statements and should be read in conjunction with the audited financial statements and notes thereto as of and for the year ended December 31, 2017

The interim financial statements have been prepared on a historical cost basis, except for financial

2. SIGNIFICANT ACCOUNTING POLICIES (continued)
Statement of compliance and presentation (continued)

instruments classified as financial instruments at fair value through profit and loss, which are stated at their fair value. These financial statements have been prepared on a historical cost basis, except for financial instruments classified as financial instruments at fair value through profit and loss, which are stated at their fair value. In addition, these financial statements have been prepared using the accrual basis of accounting, except for cash flow information. These unaudited condensed interim financial statements follow the same accounting policies and methods of application as the annual audited financial statements for the year ended December 31, 2017. The adoption of new accounting standards has had no material impact on the financial statements.

3. ACCOUNTING STANDARDS ISSUED BUT NOT YET IMPLEMENTED

Certain new standards, interpretations and amendments to existing standards have been issued by the IASB that are mandatory for future accounting periods. Some updates that are not applicable or are not consequential to the Company may have been excluded from the list below.

New accounting standards effective for annual periods on or after January 1, 2018:

IFRS 9 Financial Instruments - In November 2009, as part of the IASB project to replace IAS 39 Financial Instruments: Recognition and Measurement, the IASB issued the first phase of IFRS 9 Financial Instruments that introduces new requirements for the classification and measurement of financial assets. The standard was revised in October 2010 to include requirements regarding classification and measurement of financial liabilities. In November 2013, new general hedging requirements were added to the standard. In July 2014, the final version of IFRS 9 was issued and adds a new expected loss impairment model and amends the classification and measurement model for financial assets by adding a new fair value through other comprehensive income category for certain debt instruments and additional guidance on how to apply the business model and contractual cash flow characteristics.

IFRS 15 Revenue from Contracts with Customers – In May 2014, the IASB issued IFRS 15 – Revenue from Contracts with Customers (“IFRS 15”) which supersedes IAS 11 – Construction Contracts, IAS 18 – Revenue, IFRIC 13 – Customer Loyalty Programs, IFRIC 15 – Agreements for the Construction of real Estate, IFRIC 18 – Transfer of Assets from Customers, and SIC – Revenue – Barter transactions Involving Advertising Services. IFRS 15 establishes a comprehensive five-step framework for the timing and measurement of revenue recognition.

IFRS 2 Share-based Payment – In November 2016, the IASB has revised IFRS 2 to incorporate amendments issued by the IASB in June 2016. The amendment provides guidance on the accounting for i) the effects of vesting and non-vesting conditions on the measurement of cash-settled share-based payments; ii) share-based payment transactions with a net settlement feature for withholding tax obligations and iii) a modification to the terms and conditions of a share-based payment that changes the classification of the transaction from cash-settled to equity-settled. Earlier application is permitted.

The adoption of these standards is not expected to have a material impact on the Company’s financial statements.

Standard is effective for annual periods beginning on or after January 1, 2019:

IFRS 16 Leases – In June 2016, the IASB issued IFRS 16 – Leases. IFRS 16 establishes principles

(Expressed in Canadian Dollars)

3. ACCOUNTING STANDARDS ISSUED BUT NOT YET IMPLEMENTED (continued)

for the recognition, measurement, presentation and disclosure of leases, with the objective of ensuring that lessees and lessors provide relevant information that faithfully represents those transactions. IFRS 16 substantially carries forward the lessor accounting requirements in IAS 17. Accordingly, a lessor continues to classify its leases as operating leases or finance leases, and to account for those two types of leases differently. However, lessees are no longer classifying leases as either operating leases or finance leases as it is required by IAS 17. Early adoption is permitted if IFRS 15 has also been adopted.

4. CASH AND EQUIVALENT

	March 31, 2018 (unaudited)	December 31, 2017 (audited)
	$	$
Bank and petty cash	**19,080**	33,386
Term deposit	**5,000**	5,000
	24,080	38,386

5. MARKETABLE SECURITIES

	March 31, 2018 (unaudited)	December 31, 2017 (audited)
The Eelleet Network Corp.		
Number of shares	**8,802**	8,802
	$	$
Book value	**264**	264
Fair value	**264**	264
Unrealized loss on marketable securities	**-**	-

In a prior year, the Company received 8,802 common shares of the Eelleet Network Corp. as shares for debt settlement. The fair value of the shares was $0.35 per share for a total of $3,081 at initial recognition.

As at March 31, 2018 the fair value of these shares was $0.03 per share for a total of $264 (2017 - $264).

(Expressed in Canadian Dollars)

6. RELATED PARTY TRANSACTIONS

Key Management compensation

Key management personnel are those having authority and responsibility for planning, directing and controlling the activities of the Company, directly or indirectly. Key management personnel include the Company's executive officers and Board of Director members. Key management compensation consists of the following for the three months ended March 31, 2018 and the year ended December 31, 2017:

	March 31, 2018 (unaudited)	December 31, 2017 (audited)
	$	$
Consulting fees:		
Chief financial officer	**-**	3,500

The amounts due to/from related parties were as follows:

	March 31, 2018 (unaudited)	December 31, 2017 (audited)
	$	$
Due from related parties:		
The Eelleet Network Corp., a company with some common directors	23,386	22,993
Mineral Hill Industries Ltd., a company with some common directors and officers	44,254	43,466
	67,640	66,459
Due to related parties:		
Mineral Hill Industries Ltd., a company with some common directors and officers	-	347
	-	347

Advances from related party

The amounts due from related parties are non-interest bearing, unsecured and due on demand.

These transactions are measured at exchange amounts, which are the amounts of consideration negotiated, established and agreed to by the related parties.

7. SHARE CAPITAL

a) Authorized share capital

At March 31, 2018, the authorized share capital of the Company comprised of an unlimited number of common shares at no par value as well as an unlimited number of classes A-1 and A-2 of convertible preference shares at no par value. All issued and outstanding shares are fully paid.

7. SHARE CAPITAL (continued)

b) Issue of common shares

At March 31, 2018, the issued and outstanding common shares were 31,751,977.

During the periods ended March 31, 2018 and December 31, 2017, the Company did not issue any common shares or convertible preferred shares.

c) Stock options

The Company grants stock options to employees, directors, officers, and consultants as compensation for services pursuant to its Stock Option Plan (the “Plan”). Options issued pursuant to the Plan must have an exercise price greater than or equal to the “Market Price” of the Company’s stock on the grant date less applicable discounts. Options have a maximum expiry period of up to five years from the grant date and are subject to the minimum vesting requirements, as determined by the Board of Directors.

The number of options that may be issued under the Plan is limited to no more than 10% of the Company’s issued and outstanding shares on the grant date. Stock options granted to directors vest at a rate of 50% on the grant date and the balance on the first anniversary of the grant date. Stock options granted to employees vest at a rate of 50% on the first anniversary of the grant date and the balance on the second anniversary of the grant date.

On December 5, 2017 the Company granted 560,000 stock options to directors, officers and employees. Share-based compensation of $13,029 was recorded. The weighted average fair value of the 560,000 options was $0.06. The fair value of these options was determined on the date of the grant using the Black-Scholes option pricing model with the following weighted average assumptions: Risk free interest rate of 1.93%, the expected life of 3 years, expected volatility of 247%, forfeiture rate of 0% and expected dividends of $Nil.

On February 6, 2017 the Company granted 85,000 stock options to a director. Share-based compensation of $3,217 was recorded. The weighted average fair value of the 85,000 options was $0.06. The fair value of these options was determined on the date of the grant using the Black-Scholes option pricing model with the following weighted average assumptions: Risk free interest rate of 1.43%, the expected life of 3 years, expected volatility of 268%, forfeiture rate of 0% and expected dividends of $Nil. These options were cancelled on January 5, 2018.

On October 25, 2016, the Company granted 545,000 stock options to directors, officers and employees. Share-based compensation of $11,345 was recorded. The weighted average fair value of the 585,000 options was $0.04. The fair value of these options was determined on the date of the grant using the Black-Scholes option pricing model with the following weighted average assumptions: Risk free interest rate of 0.56%, the expected life of 3 years, expected volatility of 264%, forfeiture rate of 0% and expected dividends of $Nil.

On August 6, 2016, 30 days subsequent to the resumption of trading, 600,996 options that had been granted to members of advisory and board committees were cancelled due to the Board of Directors’ decision that, with the exception of the Audit Committee, the size of the Company’s operations did not warrant the reappointment of additional committees at that time.

(Expressed in Canadian Dollars)

7. SHARE CAPITAL (continued)

c) Stock options (continued)

The following tables summarize the continuity of the Company's stock options:

Expiry Date	Exercise Price	December 31 2017	Granted	Exercised	Expired/ Forfeited	Cancelled	March 31 2018
April 28, 2018	$0.10	372,500	-	-	-	-	372,500
October 25, 2019	$0.10	545,000	-	-	-	-	545,000
February 6, 2020	$0.10	85,000	-	-	85,000	-	-
December 5, 2020	$0.10	560,000	-	-	-	-	560,000
		1,562,500			85,000		1,477,500
Weighted average exercise price							$0.10

Expiry Date	Exercise Price	December 31 2016	Granted	Exercised	Expired/ Forfeited	Cancelled	December 31 2017
April 28, 2018	$0.10	372,500	-	-	-	-	372,500
October 25, 2019	$0.10	545,000	-	-	-	-	545,000
February 6, 2020	$0.10	-	85,000	-	-	-	85,000
December 5, 2020	$0.10	-	560,000	-	-	-	560,000
		917,500	645,000	-	-	-	1,562,500
Weighted average exercise price							$0.10

Details regarding the options outstanding as at March 31, 2018 are as follows:

Exercise Price	Number of Options Outstanding	Weighted Average Remaining Contractual Life (years)	Weighted Average Grant Date Fair Value	Number of Options Exercisable
$ 0.10	372,500	0.08	$ 0.07	372,500
$ 0.10	545,000	1.57	$ 0.04	545,000
$ 0.10	560,000	2.68	$ 0.06	170,000
$ 0.10	1,477,500	1.62	$ 0.06	1,087,500

The Company recognizes compensation expense for all stock options granted using the fair value based method of accounting. The fair value of stock options granted is recognized in income on a graded vesting basis. Option pricing models require the input of highly subjective input assumptions, which can materially affect the fair value estimate and therefore the existing models do not necessarily provide reliable a single measure of the fair value of the Company's stock options.

(Expressed in Canadian Dollars)

7. SHARE CAPITAL (continued)

d) Share purchase warrants

On October 16, 2015 the Company amended the expiry date of 3,500,000 warrants from October 16, 2016 to October 16, 2020 and the exercise price from $0.20 per warrant to $0.11. Since there was no value allocated to those warrants upon issuance, no adjustment has been made on the modification.

The following tables summarize the continuity of the Company's share purchase warrants:

Expiry Date	Exercise Price	December 31 2017	Granted	Exercised	Expired/ Cancelled	March 31 2018
May 1, 2017[(1)]	$0.10	11,450,000	-	-	-	11,450,000
July 25, 2019	$0.10	1,363,042	-	-	-	1,363,042
Oct 16, 2020	$0.11	3,500,000	-	-	-	3,500,000
		16,313,042				16,313,042
Weighted average exercise price						$0.10
Weighted average contractual remaining						0.65

Expiry Date	Exercise Price	December 31 2016	Granted	Exercised	Expired/ Cancelled	December 31 2017
May 1, 2017[(1)]	$0.10	11,450,000	-	-	-	11,450,000
July 25, 2019	$0.10	1,363,042	-	-	-	1,363,042
Oct 16, 2020	$0.11	3,500,000	-	-	-	3,500,000
		16,313,042	-	-	-	16,313,042
Weighted average exercise price						$0.10
Weighted average contractual remaining						0.80

(1) 11,450,000 warrants due to expire on May 1, 2017 were extended on April 28, 2017 for the length of time the Company's shares are halted on the Exchange.

8. FINANCIAL INSTRUMENTS AND RISKS

The Company's financial instruments consist of cash and equivalents, marketable securities, amounts receivable from related parties and accounts payable. Unless otherwise noted, it is management's opinion that the Company is not exposed to significant interest, currency or credit risks arising from these financial instruments.

Credit risk
Credit risk is the risk of potential loss to the Company if the counterparty to a financial instrument fails to meet its contractual obligations. The Company's credit risk is primarily attributable to its liquid financial assets including cash and equivalents, marketable securities and due from related parties. The Company limits its exposure to credit risk on liquid financial assets through maintaining its cash and equivalents with high-credit quality financial institutions. Amounts due to and from related parties are discussed in Note 6.

Currency risk
The Company operates primarily in Canadian dollars and as such is not affected by the fluctuations of the Canadian dollar with other currencies.

Liquidity risk
Liquidity risk is the risk that the Company will not be able to meet its obligations associated with its financial liabilities. The Company has historically relied upon equity financings to satisfy its capital requirements and will continue to depend heavily upon equity capital to finance its activities. There can be no assurance the Company will be able to obtain required financing in the future on acceptable terms. The Company anticipated it will need additional capital in the future to finance ongoing exploration of its properties, such capital to be derived from the exercise of outstanding stock options, warrants and/or the completion of other equity financings. The Company has limited financial resources, has no source of operating income and has no assurance that additional funding will be available to it for future exploration and development of its projects, although the Company has been successful in the past in financing its activities through the sale of equity securities. The ability of the Company to arrange additional financing in the future will depend, in part, on the prevailing capital market conditions and exploration success. In recent years, the securities markets in Canada have experienced wide fluctuations in price which have not necessarily been related to the operating performance, underlying asset values or prospects of such companies. There can be no assurance that continual fluctuations in price will not occur. Any quoted market for the common shares may be subject to market trends generally, notwithstanding any potential success of the Company in creating revenue, cash flows or earnings.

Interest rate risk
The Company normally invests in short-term interest bearing financial instruments. There is a minimal risk that the Company would recognize any loss as a result of a decrease in the fair value of any guaranteed bank investment certificate included in cash and equivalents as they are currently held in large financial institutions.

(Expressed in Canadian Dollars)

8. FINANCIAL INSTRUMENTS AND RISKS (continued)

Fair value measurements of financial assets and liabilities

IFRS 7 establishes a fair value hierarchy that prioritizes the input to valuation techniques used to measure fair value as follows:

Level 1 – quoted prices in active markets for identical assets or liabilities;

Level 2 – inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (i.e.: as prices) or indirectly (i.e.: derived from prices); and

Level 3 – inputs for the asset or liability that are not based on observable market data.

The fair values of cash and cash equivalents are determined based on "Level 1" inputs, which consist of quoted prices in active markets for identical assets. The Company believes that the recorded values of marketable securities, due to and from related parties and accounts payable, approximate their current fair values because of their nature and relatively short maturity dates or durations.

Assets measured at fair value on a recurring basis were presented on the Company's condensed interim statements of financial position as of March 31, 2018 as follows:

	Fair Value Measurements Using			
	Level 1	Level 2	Level 3	March 31, 2018 (unaudited)
Cash and equivalents	$ 24,080	-	-	$ 24,080
Marketable securities	$ -	264	-	$ 264

9. CAPITAL MANAGEMENT

The Company's capital structure consists of shareholders' equity and related party loans. The Company's objective when managing capital is to maintain adequate levels of funding to support the development of its businesses and maintain the necessary corporate and administrative functions to facilitate these activities. This is done primarily through equity financing. Future financings are dependent on market conditions and there can be no assurance the Company will be able to raise funds in the future. The Company invests all capital that is surplus to its immediate operational needs in short-term, highly-liquid, high-grade financial instruments. There were no changes to the Company's approach to capital management during the three months ended March 31, 2018. The Company is not subject to externally imposed capital requirements. The Company does not currently have adequate sources of capital to complete its business plan and ultimately the development of its business, and will need to raise adequate capital by obtaining equity financing through private placement or debt financing. The Company may raise additional debt or equity financing in the near future to meet its current obligations.

10. SUBSEQUENT EVENTS

In April 2018, the Company submitted to the CSE a Listing Statement 2A to obtain approval of the transaction with Advanced Bioceuticals Limited and is awaiting comments from the Exchange.

On May 15, 2018 ABL advanced $18,776 for transaction costs to finalize the acquisition.