SONOMA CAPITAL INC.

CONDENSED UNAUDITED INTERIM CONSOLIDATED FINANCIAL STATEMENTS

FOR THE THREE AND NINE MONTH PERIODS ENDED APRIL 30, 2014 AND 2013

(EXPRESSED IN CANADIAN DOLLARS)

NOTICE TO READER

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

These financial statements have not been reviewed on behalf of the shareholders by the independent external auditors of the Company.

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Condensed Unaudited Interim Consolidated Statements of Financial Position
(Expressed in Canadian Dollars)

	April 30, 2014	July 31, 2013
LIABILITIES		
Current		
Accounts payable and accrued liabilities	**$ 64,099**	$ 176,667
Total Liabilities	**$ 64,099**	$ 176,667
SHAREHOLDERS' DEFICIENCY		
Share capital (note 3)	**568,131**	520,290
Deficit	**(632,230)**	(696,957)
Total shareholders' deficiency	**(64,099)**	(176,667)
Total liabilities and shareholders' deficiency	**$ -**	$ -

Nature of business and going concern (note 1)
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APPROVED ON BEHALF OF THE BOARD

"YVAN ROUTHIER"
DIRECTOR

"CLAUDE FORGET"
DIRECTOR

(See accompanying notes to the unaudited interim condensed consolidated financial statements.)

SONOMA CAPITAL INC.

Condensed Unaudited Interim Consolidated Statements of Loss and Comprehensive Loss
(Expressed in Canadian Dollars)

	Three months ended April 30, 2014	Three months ended April 30, 2013	**Nine months ended April 30, 2014**	Nine months ended April 30, 2013
Expenses				
Professional fees	**$ 3,256**	$ 3,806	**$ 11,427**	$ 4,244
Consulting fees	**(4,520)**	16,998	**29,380**	50,898
Office and general	**-**	-	**41**	72
	1,264	(20,804)	**(40,848)**	(55,214)
Other income				
Debt forgiveness	**105,575**	-	**105,575**	-
Net income (loss) and comprehensive income (loss)	**106,839**	(20,804)	**64,727**	(55,214)
Income (loss) per share weighted average number of shares outstanding – basic and diluted				
Income (loss) per share	**0.010**	(0.002)	**0.006**	(0.006)
Weighted average number of common shares outstanding				
Basic and diluted	**10,918,272**	9,600,000	**10,033,009**	9,600,000

(See accompanying notes to the unaudited interim condensed consolidated financial statements.)

SONOMA CAPITAL INC.

Condensed Unaudited Interim Consolidated Statements of Changes in Equity

(Expressed in Canadian Dollars)

	Share Capital		Reserves			
	Number of Shares	Amount	Share based payments	Warrants	Accumulated Deficit	Total
Balance at July 31, 2012	**9,600,000**	**$ 520,290**	**$ -**	**$ -**	**$ (623,282)**	**$ (102,992)**
Net loss and comprehensive loss for the period	-	-	-	-	(55,214)	(55,214)
Balance at April 30, 2013	**9,600,000**	**$ 520,290**	**$ -**	**$ -**	**$ (678,496)**	**$ (158,206)**
Net loss and comprehensive loss for the period	-	-	-	-	(18,461)	(18,461)
Balance at July 31, 2013	**9,600,000**	**$ 520,290**	**$ -**	**$ -**	**$ (696,957)**	**$ (176,667)**
Shares issued for settlement of debt	1,913,620	47,841	-	-	-	47,841
Net income and comprehensive income for the period	-	-	-	-	64,727	64,727
Balance at April 30, 2014	**11,513,620**	**$ 568,131**	**$ -**	**$ -**	**$ (632,230)**	**$ (64,099)**

(See accompanying notes to the unaudited interim condensed consolidated financial statements.)

SONOMA CAPITAL INC.
Condensed Unaudited Interim Consolidated Statements of Cash Flows
(Expressed in Canadian Dollars)

For the nine months ended April 30,	2014	2013
Operating Activities		
Net income	$ 64,727	$ (34,410)
Changes in non-cash working capital items:		
Accounts payable and accrued liabilities	(64,727)	34,376
	-	(34)
Net decrease in cash during the period	-	(34)
Cash – beginning of the period	-	34
Cash – end of the period	$ -	$ -

(See accompanying notes to the unaudited interim condensed consolidated financial statements.)

1. Nature of Business and Going Concern

Sonoma Capital Inc. (the "Company" or “Sonoma”) was incorporated under the Canada Business Corporations Act on July 19, 2004. The Company was previously classified as a Capital Pool Corporation as defined in TSX Venture Exchange Inc. (the "Exchange") Policy 2.4. The Company has nominal assets and proposes to identify and evaluate potential acquisitions or businesses with a view to completing a Qualifying Transaction, as defined in Exchange Policy 2.4.

On October 3, 2011, the Company incorporated Sonoma Energy Inc. (“Sonoma Energy”) in Nevada, USA. Sonoma Energy does not have operations, assets or liabilities.

The Company filed a final prospectus on January 31, 2007, in Quebec only and is therefore a reporting issuer in Quebec.

The Company did not raise any proceeds relating to this prospectus offering and all deferred share issuance fees relating to this offering were expensed.

The Company’s head office is located at 77 King Street West, Suite 3000, Toronto, Ontario M5K 1H1.

During the nine month period ended April 30, 2014, the Company incurred an income of $64,727 (Year ended July 31, 2013 - $73,675 loss) and, as of that date, the Company had accumulated deficit of $632,230 (July 31, 2013 - $696,957), a working capital deficiency of $64,099 (July 31, 2013 - $176,667) and negative cash flows from operations of $nil (Year ended July 31, 2013 - $34). These factors create material uncertainties that may cast significant doubt upon the Company's ability to continue as a going concern.

The Company's continuing ability to meet its obligations as they come due is dependent upon continued financial support from related parties (Note 4) and its ability to raise additional funds through the issuance of shares or debt.

These interim consolidated financial statements do not include any adjustments to the amounts and classification of assets and liabilities that might be necessary should the Company be unable to continue operations. Such adjustments would be material.

2. Basis of Preparation

2.1 Statement of compliance

These unaudited interim condensed consolidated financial statements, including comparatives, have been prepared in accordance with International Accounting Standards (“IAS 34”) ‘Interim Financial Reporting’ (“IAS 34”) using accounting policies consistent with the International Financial Reporting Standards (“IFRS”) issued by the International Accounting Standards Board (“IASB”) and Interpretations of the International Financial Reporting Interpretations Committee (“IFRIC”).

The unaudited interim condensed consolidated financial statements of the Company for the three and nine months ended April 30, 2014 were approved and authorized for issue by the Board of Directors on June 23, 2014.

2.2 Basis of presentation

These unaudited interim condensed consolidated financial statements have been prepared on the basis of accounting policies and methods of computation consistent with those applied in the Company’s July 31, 2013, annual financial statements.

(Expressed in Canadian Dollars)

2. Basis of Preparation, (continued)

2.3 Adoption of new and revised standards and interpretation

At the date of authorization of these Condensed Unaudited Interim Financial Statements, the International Accounting Standards Board ("IASB") and the International Financial Reporting Issues Committee ("IFRIC") has issued the following new and revised Standards and Interpretations which are not yet effective for the relevant reporting periods and which the Company has not early adopted these standards, amendments and interpretations. However the Company is currently assessing what impact the application of these standards or amendments will have on the consolidated financial statements of the Company.

- IFRS 9 *'Financial Instruments: Classification and Measurement'* – effective for annual periods beginning on or after January 1, 2015, with early adoption permitted, introduces new requirements for the classification and measurement of financial instruments.
- IAS 32 '*Financial instruments, Presentation'* – In December 2011, effective for annual periods beginning on or after January 1, 2014, IAS 32 was amended to clarify the requirements for offsetting financial assets and liabilities. The amendments clarify that the right of offset must be available on the current date and cannot be contingent on a future date.
- IAS 36 – Impairments of Assets ("IAS 36") was amended by the IASB in May 2013 to clarify the requirements to disclose the recoverable amounts of impaired assets and require additional disclosures about the measurement of impaired assets when the recoverable amount is based on fair value less costs of disposal, including the discount rate when a present value technique is used to measure the recoverable amount. The amendments to IAS 36 are effective for annual periods beginning on or after January 1, 2014.
- IAS 39 – Financial Instruments: Recognition and Measurement ("IAS 39") was amended by the IASB in June 2013 to clarify that novation of a hedging derivative to a clearing counterparty as a consequence of laws or regulations or the introduction of laws or regulations does not terminate hedge accounting. The amendments to IAS 39 are effective for annual periods beginning on or after January 1, 2014. Earlier adoption is permitted.
- IFRIC 21 – Levies ("IFRIC 21") was issued in May 2013. IFRIC 21 provides guidance on the accounting for levies within the scope of IAS 37 – Provisions, Contingent Liabilities and Contingent Assets ("IAS 37"). IAS 37 sets out criteria for the recognition of a liability, one of which is the requirement for the entity to have a present obligation as a result of a past event ("obligating event"). IFRIC 21 clarifies that the obligating event that gives rise to a liability to pay a levy is the activity described in the relevant legislation that triggers the payment of the levy. IFRIC 21 is effective for annual periods commencing on or after January 1, 2014. Earlier adoption is permitted.

3. Share capital

Unlimited common shares authorized, issued and outstanding as follows:

	Number of Shares	Amount
Balance at July 31, 2013	9,600,000	$ 520,290
Shares issued for settlement of debt	1,913,620	47,841
Balance at April 30, 2014	11,513,620	$ 568,131

4. Related party transactions

Cavalry Corporate Solutions Ltd. ("Cavalry") is related as a result of having officers and directors in common with the Company. Foundation Opportunities Inc. ("FOI") is related because it controls Cavalry.

During the nine month period ended April 30, 2014, Cavalry provided $22,600 (2013 - $50,850) of financial accounting and consulting services.

During the nine month period ended April 30, 2014, FOI provided $6,780 (2013 - $nil) of consulting services.

During the nine month period ended April 30, 2014, the Company issued 904,000 shares (2013 – nil shares) to Cavalry to settle debts in the amount of $22,600 (2013 - $nil).

During the nine month period ended April 30, 2014, the Company issued 1,009,620 shares (2013 – nil shares) to FOI to settle debts in the amount of $25,241 (2013 - $nil).

Included in accounts payable and accrued liabilities as at April 30, 2014 is $25,291 (July 31, 2013 - $137,972) in amounts due to related parties.

5. Capital management

The Company's objective when managing capital is to maintain its ability to continue as a going concern in order to provide returns for shareholders and benefits for other stakeholders. The Company includes equity, comprised of issued common shares and deficit, in the definition of capital. As at April 30, 2014, the Company had $nil (July 31, 2013 - $nil) in cash and current liabilities of $64,099 (July 31, 2013 - $176,667), which is not sufficient for the Company to meet its ongoing obligations.

The Company is not subject to any externally imposed capital requirements and does not presently utilize any quantitative measures to monitor its capital.

6. Commitments and contingencies

The Company and Cavalry entered into a management services agreement on November 25, 2011. The management services agreement includes services for controllership, bookkeeping and corporate secretarial services. In consideration for these services the Company agreed to pay $5,000 per month until a going public transaction by the Company or as terminated by the Company. As of April 30, 2014, the agreement has been terminated.

7. Financial instruments

Fair value estimates of financial instruments are made at a specific point in time, based on relevant information about financial markets and specific financial instruments. As these estimates are subjective in nature, involving uncertainties and matters of significant judgment, they cannot be determined with precision. Changes in assumptions can significantly affect estimated fair values.

The carrying value of the Company's cash, and accounts payable and accrued liabilities approximate their fair value due to the relatively short periods to maturity of these instruments.

8. Financial risk exposure and risk management

The Company is exposed in varying degrees to a number of risks arising from financial instruments. Management's involvement in the operations allows for the identification of risks and variances from expectations. The Company does not participate in the use of financial instruments to mitigate these risks. The Board approves the risk management processes. The Board's main objectives for managing risks are to ensure liquidity, the fulfillment of obligations, the continuation of the Company's search for potential acquisitions or businesses with a view of completing a transaction, and limited exposure to credit and market risks.

The types of risk exposures and the way in which such exposures are managed as follows:

(a) Liquidity risk

Liquidity risk is the risk that the Company will not be able to meet its financial obligations as they fall due. As at April 30, 2014, the Company had $nil (July 31, 2013 - $nil) in cash and current liabilities of $64,099 (July 31, 2013 - $176,667), which is not sufficient for the Company to meet its ongoing obligations. As as result, the Company is susceptible to liquidity risk due to the negative working capital.

(b) Interest rate risk

The Company is not exposed to any significant interest rate risk.

(c) Credit risk

Credit risk is the risk of loss associated with the counterparty's inability to fulfill its payment obligations. The Company is not exposed to any significant credit risk.

9. Subsequent event

On May 27, 2014, the Company received a loan in the amount of $35,000 from Nutritional High Ltd., bearing interest at 10% per annum. In the event of default the note is repayable immediately.