

APPENDIX I
TO FORM 2A LISTING STATEMENT
TOSCA RESOURCES CORP.

PROFORMA FINANCIAL ANALYSIS FOR FEBRUARY 28, 2015

Hatch Interactive Technologies Corp.

(Formerly Tosca Resources Corp.)

Pro Forma Consolidated Financial Statements

(Expressed in Canadian dollars – Unaudited)

February 28, 2015

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	Tosca As at February 28, 2015	Hatch As at January 31, 2015	Pro Forma Adjustments	Note	Consolidated
ASSETS					
Current assets					
Cash	\$ 105,629	\$ 119	\$ 652,725 30,000 (50,000)	3(c) 3(e) 3(d)	\$ 738,473
Receivables	35,211	80	(30,000)	3(e)	5,291
Prepaid expenses	3,764	341	165,000	3(a)	169,105
	<u>144,604</u>	<u>540</u>	<u>767,725</u>		<u>912,869</u>
Non-current assets					
Equipment	2,166	1,883	-		4,049
Exploration and evaluation assets	268,039	-	-		268,039
Intangible assets		388,308	-		388,308
	<u>270,205</u>	<u>390,191</u>	<u>-</u>		<u>660,396</u>
TOTAL ASSETS	<u>\$ 414,809</u>	<u>\$ 390,731</u>	<u>\$ 767,725</u>		<u>\$ 1,573,265</u>
LIABILITIES					
Current liabilities					
Accounts payable and accrued liabilities	\$ 111,662	\$ 39,994	\$ -		\$ 151,656
	<u>111,662</u>	<u>39,994</u>	<u>-</u>		<u>151,656</u>
Due to affiliates	-	33,268	-		33,268
TOTAL LIABILITIES	<u>111,662</u>	<u>73,262</u>	<u>-</u>		<u>184,924</u>
SHAREHOLDERS' EQUITY					
Share capital	7,712,590	757,593	180,000 (7,712,590) 578,129 651,639	3(a) 3(b) 3(b) 3(c)	2,167,361
Share-based payment reserve	1,410,463	-	(1,410,463) 1,086	3(b) 3(c)	1,086
Deficit	(8,819,906)	(440,124)	(15,000) 8,819,906 (274,982) (50,000)	3(a) 3(b) 3(b) 3(d)	(780,106)
TOTAL EQUITY	<u>303,147</u>	<u>317,469</u>	<u>767,725</u>		<u>1,388,341</u>
TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY	<u>\$ 414,809</u>	<u>\$ 390,731</u>	<u>\$ 767,725</u>		<u>\$ 1,573,265</u>

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Notes to the Pro Forma Consolidated Financial Statements

February 28, 2015

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1. NATURE OF OPERATIONS

Hatch Interactive Technologies Corp. (formerly Tosca Resources Corp.) is a publicly listed exploration company incorporated in Canada under the *British Columbia Corporations Act* on May 12, 2006. The Company is principally engaged in acquisition and exploration of resource properties. The Company trades on the Canadian Stock Exchange under the symbol TSQ.

On May 6, 2015, Tosca Resources Corp. ("Tosca") entered into a Share Exchange Agreement (the "Share Exchange Agreement") with Hatch Interactive Technologies Corp. ("Hatch") (formerly Fight Court Internet Ventures Inc.), a private company incorporated in February 2011 under the laws of British Columbia, Canada. Hatch is engaged in the acquisition, development and maintenance of websites and earns revenue from advertisement clicks and impressions by online viewers.

In accordance with the Share Exchange Agreement, Tosca will issue 32,124,732 common shares for all the issued and outstanding shares of Hatch on a 3:2 basis. The transaction results in the shareholders of Hatch acquiring control of Tosca. Therefore, the transaction, has been accounted for as an acquisition of Tosca by Hatch. The transaction has been accounted for as a reverse take-over ("RTO"). For purposes of these pro forma consolidated financial statements, the "Company" is defined as the consolidated entity. As Tosca does not meet the definition of a business as defined by International Financial Reporting Standards ("IFRS") 3, it has been accounted for as a share-based payment transaction in accordance with IFRS 2. Although the consolidated statement of financial position and share capital are those of Tosca as a legal entity, the assets, liabilities and dollar amounts allocated to share capital are those of Hatch.

2. BASIS OF PRESENTATION

These unaudited pro forma consolidated financial statements have been derived from the unaudited financial statements of Tosca for the 3 month period ended February 28, 2015 and the audited financial statements for Hatch for the year ended January 31, 2015, each prepared in accordance with IFRS.

These unaudited pro forma consolidated financial statements have been prepared as if the transaction had occurred as of February 28, 2015.

It is management's opinion that these unaudited pro forma consolidated financial statements present, in all material respects, the transaction, assumptions and adjustments described in accordance with IFRS. These unaudited pro forma consolidated financial statements are not intended to reflect the financial position or results of operations which would have actually resulted if the events reflected herein had been in effect at the dates indicated. Actual amounts recorded once the transaction is completed are likely to differ from those recorded in the unaudited pro forma consolidated financial statements. Any potential synergies that may be realized and integration costs that may be incurred upon consummation of the transaction have been excluded from the unaudited pro-forma consolidated financial statements. Further, these unaudited pro forma consolidated financial statements are not necessarily indicative of the financial position or results of operation that may be obtained in the future.

These unaudited pro forma consolidated financial statements should be read in conjunction with Hatch's most recently issued audited consolidated financial statements for the year ended January 31, 2015, which include information necessary or useful to understanding the Company's business and financial statement presentation. In particular, the Company's significant accounting policies, use of judgments and

Hatch Interactive Technologies Corp. (Formerly Tosca Resources Corp.)

Notes to the Pro Forma Consolidated Financial Statements

February 28, 2015

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2. BASIS OF PRESENTATION (cont'd)

estimates were presented in Note 2 of these audited financial statements, and have been consistently applied in the preparation of these pro forma consolidated financial statements.

3. SHARE EXCHANGE AGREEMENT AND PRO FORMA ADJUSTMENTS

The pro forma consolidated financial statements include the following adjustments:

- a) On February 24, 2015, Hatch issued 3,000,000 Class A voting common shares with a fair value of \$180,000 for services. A total of \$165,000 has been recorded in prepaid expenses and \$15,000 has been expensed at February 28, 2015.
- b) The fair value of the 8,836,925 common shares of Tosca was determined to be \$0.05 per common share, based on the fair value at February 28, 2015.

The fair value of the 3,893,563 warrants of Tosca was determined using the Black-Scholes Option Pricing Model using the following assumptions: risk free rate of 0.97%, expected life of 0.91 years, volatility of 175.12% and no expected dividends.

The fair value of the 805,500 stock options of Tosca was determined using the Black-Scholes Option Pricing Model using the following assumptions: risk free rate of 1.16%, expected life of 2.73 years, volatility of 176.85% and no expected dividends.

The following table provides details of the fair value of the consideration given and the fair value of the assets and liabilities acquired:

	Number	Amount
Consideration		
Outstanding common shares of Tosca	8,836,925	\$ 441,846
Outstanding warrants of Tosca	3,893,563	60,677
Outstanding stock options of Tosca	805,500	75,606
		<u>\$ 578,129</u>
Identifiable assets acquired		
Cash		\$ 105,629
Receivables		35,211
Prepaid expenses		3,764
Equipment		2,166
Exploration and evaluation assets		268,039
Accounts payable and accrued liabilities		(111,662)
		<u>303,147</u>
Unidentifiable assets acquired		
Transaction costs		<u>274,982</u>
Total net identifiable assets and transaction costs		<u>\$ 578,129</u>

Hatch Interactive Technologies Corp. (Formerly Tosca Resources Corp.)

Notes to the Pro Forma Consolidated Financial Statements

February 28, 2015

(Expressed in Canadian dollars - Unaudited)

3. SHARE EXCHANGE AGREEMENT AND PRO FORMA ADJUSTMENTS (cont'd)

b) (cont'd)

The fair value of the common shares to be acquired by the shareholders of Hatch exceed the fair value of the net assets of Tosca. Because the Company cannot specifically identify any goods or services that relate to this excess, IFRS 2 requires that the difference is recognized in the determination of net loss as a transaction cost.

- c) Completion of a brokered private placement of 4,359,500 units of the Company for gross proceeds of \$653,925 at a price of \$0.15 per unit. Each unit is comprised of one common share and one share purchase warrant exercisable at a price of \$0.25 for a period of one year and \$0.35 for a subsequent one year period. In addition, financing fees of \$1,200 will be paid and the Company will issue 8,000 agent's warrants. The agent's warrants are exercisable at a price of \$0.25 for a period of one year and \$0.35 for a subsequent one year period. The fair value of the agent's warrants of \$1,086 was determined using the Black-Scholes Option Pricing Model using the following assumptions: risk free rate of 1.03%, expected life of 2 years, volatility of 190.23 % and no expected dividends.
- d) Transaction costs of \$50,000 which include consulting, exchange and professional fees, are paid on completion of the transaction.
- e) Advance of \$30,000 from Tosca to Hatch.

4. SHARE CAPITAL CONTINUITY

Authorized: Unlimited number of common shares without par value.

	Share capital	
	Number of shares	Amount
Balance at January 31, 2015 (Audited)	45,187,100	\$ 757,593
Shares issued for services – Note 3(a)	3,000,000	180,000
Recapitalization transaction:		
Equity of Tosca	8,836,925	7,712,590
Elimination of Tosca's equity	-	(7,712,590)
Shares acquired of legal parent	(48,187,100)	-
Shares issued on RTO – Note 3(b)	32,124,732	578,129
Shares issued for private placement – Note 3(c)	4,359,500	653,925
Financing fees – Note 3(c)	-	(2,286)
Balance at February 28, 2015 (Unaudited)	45,321,157	\$ 2,167,361

Hatch Interactive Technologies Corp. (Formerly Tosca Resources Corp.)

Notes to the Pro Forma Consolidated Financial Statements

February 28, 2015

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5. WARRANT CONTINUITY

	Number of warrants
Balance at January 31, 2015 (Audited)	-
Warrants of Tosca – Note 3(b)	3,893,563
Warrants issued for private placement – Note 3(c)	4,359,500
Warrants issued for financing fees – Note 3(c)	8,000
Balance at February 28, 2015 (Unaudited)	8,261,063

6. STOCK OPTION CONTINUITY

	Number of warrants
Balance at January 31, 2015 (Audited)	-
Stock options of Tosca – Note 3(b)	805,500
Balance at February 28, 2015 (Unaudited)	805,500