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

Consolidated Interim Financial Report

For the three and twelve month periods ended November 30, 2015

Expressed in Canadian Dollars - Unaudited

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The accompanying unaudited consolidated interim financial statements of Hatch Interactive Technologies Corp. (formerly Tosca Resources Corp.), the "Company" are the responsibility of management and the Board of Directors.

The unaudited consolidated interim financial statements have been prepared by management, on behalf of the Board of Directors, in accordance with the accounting policies disclosed in the notes to the unaudited consolidated interim financial statements. Where necessary, management has made informed judgments and estimates in accounting for transactions which were not complete at the balance sheets date. In the opinion of management, the unaudited consolidated interim financial statements have been prepared within acceptable limits of materiality and are in accordance with International Accounting Standard 34, Interim Financial Reporting using accounting policies consistent with International Financial Reporting Standards appropriate in the circumstances.

Management has established systems of internal control over the financial reporting process, which are designed to provide reasonable assurance that relevant and reliable financial information is produced.

The Board of Directors is responsible for reviewing and approving the unaudited consolidated interim financial statements together with other financial information of the Company and for ensuring that management fulfills its financial reporting responsibilities. An Audit Committee assists the Board of Directors in fulfilling this responsibility. The Audit Committee meets with management to review the financial reporting process and the unaudited consolidated interim financial statements together with other financial information of the Company. The Audit Committee reports its findings to the Board of Directors for its consideration in approving the unaudited consolidated interim financial statements together with other financial information of the Company for issuance to the shareholders.

Management recognizes its responsibilities for conducting the Company's affairs in compliance with established financial standards and applicable laws and regulations, and for maintaining proper standards of conduct for its activities.

(signed) "Blair Naughty"

Blair Naughty

Chief Executive Officer

(signed) "Alexander Helmel"

Alexander Helmel

Chief Financial Officer

NOTICE TO READER

The accompanying unaudited consolidated interim financial statements of the Company have been prepared by and are the responsibility of management. The unaudited consolidated interim financial statements as at and for the three and twelve months ended November 30, 2015 and November 30, 2014 have not been reviewed by the Company's auditors.

Hatch Interactive Technologies Corp. (formerly Tosca Resources Corp.)
Consolidated interim statements of financial position
(Expressed in Canadian dollars - Unaudited)

As at	Notes	**November 30, 2015**	**November 30, 2014**
ASSETS			
Current assets			
Cash		**4,113**	533
Receivables	4	**16,867**	80
Loan receivable	5	**-**	-
Prepaid expenses		**135,341**	341
		156,321	954
Non-current assets			
Equipment	6	**2,861**	2,459
Intangible assets	8	**656,666**	356,308
Exploration and evaluation assets	7	**-**	-
		659,528	358,767
TOTAL ASSETS		**815,849**	359,721
LIABILITIES			
Current liabilities			
Accounts payable and accrued liabilities	9	**241,768**	58,451
SHAREHOLDERS' EQUITY			
Share capital	11	**1,071,593**	675,093
Share-based payment reserve	12	**1,016,619**	-
Deficit		**(1,514,131)**	(373,823)
TOTAL EQUITY		**574,081**	301,270
TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY		**815,849**	359,721

Nature and continuance of operations and going concern (Note 1)

Approved and authorized by the Board on January 29, 2016

Director *"Blair Naughty"* **Director** *"William McGraw"*

Hatch Interactive Technologies Corp. (formerly Tosca Resources Corp.)
Consolidated interim statements of loss and comprehensive loss
(Expressed in Canadian dollars - Unaudited)

	Notes	Three-month period ended November 30, 2015	Three-month period ended November 30, 2014	Twelve-month period ended November 30, 2015	Twelve-month period ended November 30, 2014
Expenses					
Consulting	13	**95,107**	15,124	**218,177**	81,000
Depreciation	6	**371**	8,800	**8,434**	27,100
Interest and Bank Charges		**(3,635)**	98	**(3,220)**	435
Legal and audit		**59,986**	19,652	**128,430**	33,816
Miscellaneous		**240**	-	**870**	-
Office and general		**13,050**	4,942	**45,762**	12,767
Share-based compensation		**-**	-	**1,016,619**	-
Transfer agent and filing fees		**3,917**	-	**3,917**	-
Travel and promotion		**53,183**	-	**54,343**	200
Loss and comprehensive loss for the period		**222,220**	48,616	**1,473,333**	155,318
Loss per share – basic and diluted	2	**0.005**	0.004	**0.04**	0.02
Weighted number of commons shares outstanding	2	**46,888,490**	13,136,577	**35,927,505**	7,281,644

Hatch Interactive Technologies Corp. (formerly Tosca Resources Corp.)
Consolidated interim statements of changes in shareholders' equity
(Expressed in Canadian dollars - Unaudited)

		SHARE CAPITAL					
	Notes	Number of shares	Amount	Share-based payment reserve	Subscriptions received in advance	Deficit	Total
Balance at November 30, 2013	11	**5,330,000**	**$ 40,001**	**$ -**	**$ -**	**$ (218,505)**	**$ (178,504)**
Transactions with owners, in their capacity as owners and other transfers:							
Shares issued for cash / shares for debt		23,419,732-	635,092	-	-	-	635,092-
Share issue costs		-	-	-	-	-	-
Stock-based compensation		-	-	-	-	-	-
Net and comprehensive loss		-	-	-	-	(155,318)	(155,318)
Balance at November 30, 2014		**28,749,732**	**$ 675,093**	**$ -**	**$ -**	**$ (373,823)**	**$ 301,270**
Balance at November 30, 2014	11	**28,749,732**	**$ 675,093**	**$ -**	**$ -**	**$ (373,823)**	**$ 301,270**
Transactions with owners, in their capacity as owners and other transfers:							
Shares issued for cash / shares for debt		4,715,000	396,500	-	-	-	396,500
Shares issued for Finder's Fee		50,000	-	-	-	-	-
Recapitalization transaction		-	-	-	-	-	-
Equity of Tosca		13,496,425	8,394,823	1,411,705	-	(9,473,503)	333,025
Elimination of Tosca's equity		-	(8,394,823)	(1,411,705)	-	9,473,503	(333,025)
Shares acquired of legal parent		(32,124,732)	-	-	-	-	-
Shares issued on reverse take-over		32,124,732	-	-	-	333,025	333,025
Stock-based compensation		-	-	1,016,619	-	-	1,016,619
Net and comprehensive loss		-	-	-	-	(1,473,333)	(1,473,333)
Balance at November 30, 2015		**47,011,157**	**$ 1,071,593**	**$ 1,016,619**	**$ -**	**$ (1,514,131)**	**$ 574,081**

Hatch Interactive Technologies Corp. (formerly Tosca Resources Corp.)
Consolidated interim statements of cash flows
(Expressed in Canadian dollars - Unaudited)

	Twelve-month period ended November 30, 2015	Twelve-month period ended November 30, 2014
Operating activities		
Comprehensive loss for the period	**(1,473,333)**	(155,318)
Adjustments for non-cash items:		
Depreciation	**8,434**	27,100
Loss on sale of assets	-	-
Stock-based compensation	**1,016,619**	-
Changes in non-cash working capital items:		
Receivables	(16,787)	19
Loan Receivable	-	-
Prepaid expenses	(135,000)	-
Payables and accrued liabilities	183,317	203,352
Net cash flows used in operating activities	(416,750)	75,153
Investing activities		
Website Development Costs	(300,358)	(49,245)
Expenditures on equipment	(402)	(1,725)
Net cash flows used in investing activities	(300,760)	(50,970)
Financing activities		
Proceeds on issuance of common shares	314,000	-
Loan Proceeds	(8,435)	(658,807)
Shares issued for debt	82,500	635,092
RTO transaction related	333,025	-
Net cash flows from financing activities	721,090	(23,715)
Increase in cash and cash equivalents	3,580	468
Cash and cash equivalents, beginning	533	65
Cash and cash equivalents, ending	**4,113**	**533**

1. Nature and continuance of operations and going concern

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

On August 30, 2015, Tosca Resources Corp. ("Tosca") completed a Share Exchange Agreement (Note 10) with Hatchitech Technologies Corp. ("Hatchitech"), a private company incorporated on February 21, 2011 under the laws of British Columbia, Canada. On September 4, 2015, the Company began trading on the Canadian Securities Exchange under the trading symbol "HAT". The transaction was accounted for as an acquisition of Tosca by Hatchitech, resulting in a reverse take-over ("RTO"). Immediately following the RTO, Tosca changed its name to Hatch Interactive Technologies Corp. For the purposes of these consolidated financial statements, the "Company" is defined as the consolidated entity.

The Company's primary business is the development and monetization of the online and mobile applications.

The Company's registered and records office is located at Suite 1710, 1177 West Hastings St., Vancouver, British Columbia, Canada, V6E 2L3. The Company's head office is located at 68 Water Street, Suite 505, Vancouver, British Columbia, Canada V6B 1A4.

These consolidated interim financial statements have been prepared on the assumption that the Company will continue as a going concern, meaning it will continue in operation for the foreseeable future and will be able to realize assets and discharge liabilities in the ordinary course of operations. The Company's continuation as a going concern is dependent upon the successful results from the development and monetization of the Company's online applications and its ability to attain profitable operations and generate funds from and/or raise equity capital or borrowings sufficient to meet current and future obligations, all of which are uncertain. These material uncertainties may cast significant doubt about the ability of the Company to continue as a going concern. Management intends to finance operating costs over the next twelve months using the existing cash, exercise of stock options and/or private placement of common shares.

2. Significant accounting policies and basis of preparation

Statement of compliance

These consolidated interim financial statements, including comparatives, have been prepared in accordance with International Accounting Standards ("IAS") 34, "Interim Financial Reporting" using accounting policies consistent with International Financial Reporting Standards ("IFRS") as issued by the International Accounting Standards Board ("IASB") and Interpretations issued by the International Financial Reporting Interpretations Committee ("IFRIC"). These consolidated interim financial statements do not include all of the information required for full annual financial statements.

Basis of preparation

The consolidated interim financial statements of the Company have been prepared on an accrual basis and are based on historical costs, modified where applicable. The consolidated interim financial statements are presented in Canadian dollars unless otherwise noted.

Effective August 30, 2015, in connection with the RTO transaction, the Company consolidated its common shares on a 3:2 basis (3 old shares were exchanged for 2 new shares). All disclosures regarding number of shares, stock options, share purchase warrants and loss per share in current and previous accounting periods have been adjusted retroactively to reflect this consolidation.

The consolidated financial statements include the accounts of the Company and its wholly owned subsidiary, as follows:

		Percentage owned	
	Jurisdiction of Incorporation	November 30, 2015	November 30, 2014
Hatchitech Technologies Corp.	Canada	100%	n/a

The consolidated financial statements include the accounts of Tosca from August 30, 2015, the date of the RTO. The financial statements prior to this date include only the accounts of Hatchitech. Inter-company transactions and balances are eliminated upon consolidation.,

Significant accounting judgments, estimates and assumptions

The preparation of the Company's consolidated interim financial statements in conformity with IFRS requires management to make judgments, estimates and assumptions that affect the reported amounts of assets, liabilities and contingent liabilities at the date of the consolidated interim financial statements and reported amounts of revenues and expenses during the reporting period. Estimates and assumptions are continuously evaluated and are based on management's experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. However, actual outcomes can differ from these estimates.

Significant assumptions about the future and other sources of estimation uncertainty that management has made at the end of the reporting period, that could result in a material adjustment to the carrying amounts of assets and liabilities in the event that actual results differ from assumptions made, relate to:

- The value of assets requires management to make certain estimates, judgments and assumptions about each asset. Management considers the economics of each asset, including the comparative value, age, long-term forecast, and the overall economic viability of the asset.

- The determination of income tax is inherently complex and requires making certain estimates and assumptions about future events. While income tax filings are subject to audits and reassessments, the Company has adequately provided for all income tax obligations. However, changes in facts and circumstances as a result of income tax audits, reassessments, jurisprudence and any new legislation may result in an increase or decrease in our provision for income taxes. With respect to the recognition of deferred tax assets, the Company considers whether the realization of deferred tax assets is probable in determining whether or not to recognize these deferred tax assets.

Stock-based compensation is subject to estimation of the value of the award at the date of grant using pricing models such as the Black-Scholes option valuation model. The option valuation model requires the input of highly subjective assumptions including the expected share price volatility. Because the Company's warrants have characteristics significantly different from those of traded options and because the subjective input assumptions can materially affect the calculated fair value, such value is subject to measurement uncertainty.

Foreign exchange

The functional currency of the Company and its subsidiary is the currency of the primary economic environment in which the Company operates. The consolidated interim financial statements are presented in Canadian dollars, which is the Company and its subsidiary's functional currency. The functional currency determinations were conducted through an analysis of the consideration factors identified in IAS 21, The Effects of Changes in Foreign Exchange Rates.

The Company uses the Canadian dollar functional currency to record transactions in currencies other than the Canadian dollar at exchange rates prevailing on the dates of the transactions. At the end of each reporting period, monetary assets and liabilities denominated in foreign currencies are translated into Canadian dollars at the period end exchange rate, while non-monetary assets and liabilities are translated at historical rates. Revenues and expenses are translated at the exchange rates approximating those in effect on the date of the transactions. Exchange gains and losses arising on translation are included in the statement of loss and comprehensive loss.

Exploration and evaluation assets

Exploration and evaluation expenditures include the costs of acquiring licenses, costs associated with exploration and evaluation activity, and the fair value (at acquisition date) of exploration and evaluation assets acquired in a business combination. Exploration and evaluation expenditures are capitalized. Costs incurred before the Company has obtained the legal rights to explore an area are recognized in profit or loss.

Government tax credits received are recorded as a reduction to the cumulative costs incurred and capitalized on the related property.

Exploration and evaluation assets are assessed for impairment if (i) sufficient data exists to determine technical feasibility and commercial viability, and (ii) facts and circumstances suggest that the carrying amount exceeds the recoverable amount.

Once the technical feasibility and commercial viability of the extraction of mineral resources in an area of interest are demonstrable, exploration and evaluation assets attributable to that area of interest are first tested for impairment and then reclassified to mining property and development assets within property, plant and equipment.

Recoverability of the carrying amount of any exploration and evaluation assets is dependent on successful development and commercial exploitation, or alternatively, sale of the respective areas of interest.

Stock-based compensation

The Company operates an employee and a non-employee stock option plan. Stock-based compensation to employees are measured at the fair value of the instruments issued and amortized over the vesting periods. Stock-based compensation to non-employees are measured at the fair value of goods or services received or the fair value of the equity instruments issued, if it is determined the fair value of the goods or services cannot be reliably measured, and are recorded at the date the goods or services are received. The corresponding amount is recorded to the option reserve. The fair value of options is determined using a Black–Scholes pricing model which incorporates all market vesting conditions. The number of shares and options expected to vest is reviewed and adjusted at the end of each reporting period such that the amount recognized for services received as consideration for the equity instruments granted shall be based on the number of equity instruments that eventually vest.

Financial instruments

Financial assets

The Company classifies its financial assets into one of the following categories, depending on the purpose for which the asset was acquired. The Company's accounting policy for each category is as follows:

Fair value through profit or loss - This category comprises derivatives, or assets acquired or incurred principally for the purpose of selling or repurchasing it in the near term. They are carried in the statement of financial position at fair value with changes in fair value recognized in the statement of loss and comprehensive loss.

Loans and receivables - These assets are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are carried at cost less any provision for impairment. Individually significant receivables are considered for impairment when they are past due or when other objective evidence is received that a specific counterparty will default.

Held-to-maturity investments - These assets are non-derivative financial assets with fixed or determinable payments and fixed maturities that the Company's management has the positive intention and ability to hold to maturity. These assets are measured at amortized cost using the effective interest method. If there is objective evidence that the investment is impaired, determined by reference to external credit ratings and other relevant indicators, the financial asset is measured at the present value of estimated future cash flows. Any changes to the carrying amount of the investment, including impairment losses, are recognized in the statement of loss and comprehensive loss.

Available-for-sale - Non-derivative financial assets not included in the above categories are classified as available-for-sale. They are carried at fair value with changes in fair value recognized directly in equity. Where a decline in the fair value of an available-for-sale financial asset constitutes objective evidence of impairment, the amount of the loss is removed from equity and recognized in the statement of loss and comprehensive loss.

All financial assets except for those at fair value through profit or loss are subject to review for impairment at least at each reporting date. Financial assets are impaired when there is any objective evidence that a financial asset or a group of financial assets is impaired. Different criteria to determine impairment are applied for each category of financial assets, which are described above.

Financial liabilities

The Company classifies its financial liabilities into one of two categories, depending on the purpose for which the liability was incurred. The Company's accounting policy for each category is as follows:

Fair value through profit or loss - This category comprises derivatives, or liabilities acquired or incurred principally for the purpose of selling or repurchasing it in the near term. They are carried in the statement of financial position at fair value with changes in fair value recognized in the statement of statement of loss and comprehensive loss.

Other financial liabilities: This category includes promissory notes, amounts due to related parties and accounts payables and accrued liabilities, all of which are recognized at amortized cost.

The Company has implemented the following classifications for its financial instruments:

a) Cash has been classified as fair value through profit or loss.
b) Receivables have been classified as loans and receivables and measured at amortized cost.
c) Accounts payable and accrued liabilities have been classified as other financial liabilities and are measured at amortized cost.

Disclosures are required about the inputs used in making fair value measurements, including their classification within a hierarchy that prioritizes their significance. The three levels of the 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 the asset or liability either directly or indirectly;
Level 3 – Inputs that are not based on observable market data.

See Note 12 for relevant disclosures.

Impairment of assets

The carrying amount of the Company's long-lived assets (which include equipment and exploration and evaluation assets) is reviewed at each reporting date to determine whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss. An impairment loss is recognized whenever the carrying amount of an asset or its cash generating unit exceeds its recoverable amount. Impairment losses are included in the determination of net loss.

The recoverable amount of assets is the greater of an asset's fair value less cost to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects the current market assessments of the time value of money and the risks specific to the asset. For an asset that does not generate cash inflows largely independent of those from other assets, the recoverable amount is determined for the cash-generating unit to which the asset belongs.

An impairment loss is only reversed if there is an indication that the impairment loss may no longer exist and there has been a change in the estimates used to determine the recoverable amount; however, not to an amount higher than the carrying amount that would have been determined had no impairment loss been recognized in previous years.

Assets that have an indefinite useful life are not subject to amortization and are tested annually for impairment.

Income taxes

<u>*Current income tax:*</u>

Current income tax assets and liabilities for the current period are measured at the amount expected to be recovered from or paid to the Canadian taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date.

Current income tax relating to items recognized directly in other comprehensive income or equity is recognized in other comprehensive income or equity and not in profit or loss. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

Deferred tax:

Deferred tax is provided using the statement of financial position method on temporary differences at the reporting date between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes.

The carrying amount of deferred tax assets is reviewed at the end of each reporting period and recognized only to the extent that it is probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilized.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply to the year when the asset is realized or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax assets and deferred income tax liabilities are offset, if a legally enforceable right exists to set off current tax assets against current income tax liabilities and the deferred taxes relate to the same taxable entity and the same taxation authority.

Provision for environmental rehabilitation

The Company recognizes liabilities for statutory, contractual, constructive or legal obligations associated with the retirement of long-term assets, when those obligations result from the acquisition, construction, development or normal operation of the assets. The net present value of future restoration cost estimates arising from the decommissioning of plant and other site preparation work is capitalized to exploration and evaluation assets along with a corresponding increase in the restoration provision in the period incurred. Discount rates using a pre-tax rate that reflect the time value of money are used to calculate the net present value. The rehabilitation asset will be depreciated on the same basis as other mining assets.

The Company’s estimates of reclamation costs could change as a result of changes in regulatory requirements, discount rates and assumptions regarding the amount and timing of the future expenditures. These changes are recorded directly to mining assets with a corresponding entry to the rehabilitation provision. The Company’s estimates are reviewed annually for changes in regulatory requirements, discount rates, effects of inflation and changes in estimates.

Changes in the net present value, excluding changes in the Company’s estimates of reclamation costs, are charged to profit and loss for the period.

The net present value of restoration costs arising from subsequent site damage that is incurred on an ongoing basis during production are charged to profit or loss in the period incurred.

The costs of rehabilitation projects that were included in the provision are recorded against the provision as incurred. The costs to prevent and control environmental impacts at specific properties are capitalized in accordance with the Company’s accounting policy for exploration and evaluation assets.

At August 31, 2015 and November 30, 2014, the Company had no material rehabilitation and environmental obligations.

Equipment

Equipment is stated at historical cost less accumulated amortization and accumulated impairment losses.

Subsequent costs are included in the asset’s carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. The carrying amount of the replaced part is derecognized. All other repairs and maintenance are charged to the statement of loss and comprehensive loss during the financial period in which they are incurred.

(Expressed in Canadian dollars - Unaudited)

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognized in profit or loss.

Amortization is calculated on a declining balance method to write off the cost of the assets to their residual values over their estimated useful lives. The amortization rates applicable to each category of equipment are as follows:

Class of equipment	Amortization rate
Computer equipment	30% declining balance
Office equipment	20% declining balance

Net loss per share

Basic loss per share is calculated by dividing the loss available to common shareholders by the weighted average number of common shares outstanding during the period. Dilutive earnings per share reflect the potential dilution of securities that could share in the earnings of an entity. In periods where a net loss is incurred, potentially dilutive common shares are excluded from the loss per share calculation as the effect would be anti-dilutive and basic and diluted loss per common share is the same. In a profit year, under the treasury stock method, the weighted average number of common shares outstanding used for the calculation of diluted earnings per share assumes that the proceeds to be received on the exercise of dilutive stock options and warrants are used to repurchase common shares at the average price during the year.

3. New Standard, Interpretations and Amendments Not Yet Effective

A number of new standards, amendments to standards and interpretations are not yet effective as of November 30, 2015 and have not been applied in preparing these financial statements.

New standard IFRS 9 "Financial Instruments"

This new standard is a partial replacement of IAS 39 "Financial Instruments: Recognition and Measurement". IFRS 9 uses a single approach to determine whether a financial asset is measured at amortized cost or fair value, replacing the multiple rules in IAS 39. The approach in IFRS 9 is based on how an entity manages its financial instruments in the context of its business model and the contractual cash flow characteristics of the financial assets.

The new standard also requires a single impairment method to be used, replacing the multiple impairment methods in IAS 39. IFRS 9 is effective for annual periods beginning on or after January 1, 2018. The Company will adopt this standard effective December 1, 2018.

4. Receivables

	November 30, 2015	November 30, 2014
Recoverable taxes	$ 16,867	$ 80-
	$ 16,867	$ 80-

5. Loan Receivable

N/A

(Expressed in Canadian dollars - Unaudited)

6. Equipment

	Computer equipment	Office equipment	Total
Cost:			
At November 30, 2013	$ 4,184	$ -	$ 4,184
Additions	-	-	-
At November 30, 2014	4,184	-	4,184
Additions	1,350-	-	1,350-
At November 30, 2015	5,534	-	5,534
Depreciation:			
At November 30, 2013	-	-	-
Charge for the period	1,725	-	1,725
At November 30, 2014	1,725	-	1,725
Charge for the period	947	-	947
At November 30, 2015	2,672	-	2,672
Net book value:			
At November 30, 2014	2,459	-	2,459
At November 30, 2015	**$ 2,861**	**$ -**	**$ 2,861**

7. Exploration and evaluation assets

Carol Copper Project, Sonora, Mexico

On November 6, 2013 Tosca entered into an option agreement with Alta Vista Ventures Ltd., to acquire a 100% interest in the Carol Copper Project, Sonora, Mexico. The Carol Copper Project consists of approximately 756 hectares.

To earn 100% interest in the Carol Project, Tosca must pay $50,000, issue 1,000,000 shares and incur $2,200,000 in exploration expenditures over a five year period. The first two years consist of $200,000 in expenditures, including a geophysics program within the first six months and issuance of 150,000 shares per year. Tosca has paid $5,000 and issued 150,000 (pre consolidated) shares valued at $9,000. There is an underlying 3% NSR on the property that can be purchased from the original Mexican owner for US$750,000. Tosca and Alta Vista Ventures Ltd. mutually agreed to defer the geophysics program and all obligations under this agreement are current through June 2015. In July, 2015, Tosca decided not to proceed with the option agreement and as a result, wrote off $268,039 in accumulated exploration and evaluation assets.

8. Intangible Assets

The composition of accumulated exploration and evaluation assets are:

	Income producing sites	Websites under development	Total
Balance Nov 30, 2014	32,862	323,446	356,308
Additions	-	300,358	$ 300,358
		-	-
Balance November 30, 2015	**$ 32,862**	**$ 623,804**	**$ 656,666**

(Expressed in Canadian dollars - Unaudited)

9. Accounts payable and accrued liabilities

	November 30, 2015	November 30, 2014
Accounts payable	$ 241,768	$ 58,451
Accrued liabilities	-	-
	$ **241,768**	$ 58,451

10. Share Exchange Agreement

On August 30, 2015, in accordance with the Share Exchange Agreement (Note 1), Tosca issued 32,124,732 common shares for all of the issued and outstanding 32,124,732 shares of Hatchitech.

The transaction resulted in the shareholders of Hatchitech acquiring control of the Company. Therefore, the transaction has been accounted for as an acquisition of Tosca by Hatchitech. As Tosca does not meet the definition of a business as defined in IFRS 3, it has been accounted for as a share-based payment transaction in accordance with IFRS 2.

The transaction is recognized in substance as if Hatchitech had proceeded to the issuance of the Company's shares and options outstanding before the transaction in exchange for the net assets acquired.

The substance of the issuance of 32,124,732 common shares by the Company was to make Hatchitech a publicly listed company via an RTO. Although the consolidated statement of financial position and share capital are those of the Company as a legal entity, the assets, liabilities and dollar amounts allocated to share capital are those of Hatchitech. The Company's financial statements subsequent to August 30, 2015, provide the continuation of Hatchitech's activities.

The fair value of the consideration was calculated as follows:

The fair value of the 32,124,732 common shares of Tosca was determined to be $0.09 per common share based on the fair value on August 30, 2015.

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	13,496,425	$1,349,644
Net assets acquired		(333,025)
Net Value of Shares based Payment		$1,016,619

11. Share capital

Authorized share capital

Unlimited number of common shares without par value.

(Expressed in Canadian dollars - Unaudited)

Issued share capital

Issued and outstanding on November 30, 2015: 47,011,157

Issued and outstanding on November 30, 2014: 28,749,732

Changes in Share Capital

During the year ended November 30, 2014, Hatchitech completed shares for debt transactions by issuing 23,419,732 common shares to satisfy $635,092 of accounts payable.

During the 12 month period ending November 30, 2015, Hatchitech completed shares for debt transactions by issuing 3,375,000 common shares to satisfy $262,500 of accounts payable. During the same period, Hatchitech issued 1,340,000 common shares based on a price of $0.10 per share for total proceeds of $134,000. 50,000 common shares were issued to a Finder in relation to this share issuance.

On November 3, 2014 Hatchitech completed a share split on a 39,000:1 basis. Concurrent with the RTO, Hatchitech completed a share consolidation of its common shares on a 3:2 (3 old for 2 new) basis.

All references to the issuance, granting, exercising of common stock, stock options and warrants and loss per share amounts in the financial statements have been adjusted to reflect the retroactive effect of the stock split and the share consolidation.

Stock options

The Company has adopted an incentive stock option plan, which enables the Board of Directors of the Company from time to time, in its discretion, and in accordance with the Exchange requirements, grant to directors, officers, employees and technical consultants to the Company, non-transferable stock options to purchase common shares, provided that the number of common shares reserved for issuance will not exceed 10% of the Company's issued and outstanding common shares. Such options will be exercisable for a period of up to 5 years from the date of grant. In connection with the foregoing, the number of common shares reserved for issuance to any one optionee will not exceed five percent (5%) of the issued and outstanding common shares and the number of common shares reserved for issuance to all investor relations and technical consultants will not exceed two percent (2%) of the issued and outstanding common shares. Options may be exercised no later than 90 days following cessation of the optionee's position with the Company or 30 days following cessation of an optionee conducting investor relations activities' position.

If no vesting schedule is specified at the time of grant, the options will vest 25% each anniversary of the date of grant.

As of August 30, 2015, (the date of the RTO transaction) all former 755,500 Tosca stock options continued to be stock options of the Company.

The continuity schedule of stock options is as follows:

Weighted average exercise price	Weighted average contractual life	Number of options outstanding	Expiry Dates
$3.68	1.74 years	8,000	February 24, 2017
$0.115	1.73 years	450,000	February 20, 2017
$0.32	3.59 years	222,500	January 2, 2019
$0.32	3.71 years	50,000	February 12, 2019
$0.32	3.71 years	25,000	February 14, 2019
$0.10	4.92 years	3,800,000	November 1, 2020
$0.12		**4,555,500**	

(Expressed in Canadian dollars - Unaudited)

Share purchase warrants

As of November 30, 2014, the Company had no warrants outstanding.

As of November 30, 2015, all former 8,261,063 Tosca warrants continued to be warrants of the Company.

The continuity schedule of warrants is as follows:

Weighted average exercise price	Weighted average contractual life	Number of warrants outstanding	Expiry Dates
$0.40	0.55 years	1,386,250	December 17, 2015
$0.40	0.59 years	150,000	January 2, 2016
$0.10	0.64 years	1,655,000	January 19, 2016
$0.40	0.94 years	702,313	May 6, 2016
$0.25 (a)	1.67 years	4,367,500	May 1, 2017
$0.26		**8,261,063**	

(a) On May 2, 2016, the exercise price increases to $0.35

12. Share-based payment reserve

The share-based payment reserve records items recognized as stock-based compensation expense and the fair and intrinsic value recorded for warrants issued until such time that the stock options or warrants are exercised, at which time the corresponding amount will be transferred to share capital.

Refer to the Consolidated interim statement of changes in shareholders' equity on page 5.

13. Related party balances and transactions

The Company has incurred charges during the period from directors and senior management, or companies controlled by them, for management fees and consulting fees in the amount of $68,100 (2014 - $25,000). Amounts due to related parties are interest free, unsecured, and are payable on demand.

As at November 30, 2015, $Nil was due to a company controlled by a director.

Related party transactions are in the normal course of operations and are measured at the exchange amount, which is the amount of consideration established and agreed to by the related parties.

14. Financial risk management

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.

Cash is carried at fair value using a Level 1 fair value measurement. The carrying value of receivables and accounts payable and accrued liabilities approximate their fair value because of the short-term nature of these instruments.

Credit risk

Credit risk is the risk that one party to a financial instrument will fail to discharge an obligation and cause the other party to incur a financial loss. The Company's primary exposure to credit risk is on its bank accounts. This risk is managed by using major banks that have a high credit quality financial institution as determined by rating agencies. The Company is not exposed to credit risk on recoverable taxes, as these are due from the Government of Canada.

Liquidity risk

The Company's approach to managing liquidity risk is to ensure that it will have sufficient liquidity to meet liabilities when they come due. As at November 30, 2015, the Company had current assets of $156,321 (November 30, 2014 - $954) to settle current liabilities of $241,768 (November 30, 2014 - $58,451). To maintain liquidity, the Company is continually investigating financing opportunities. As disclosed in Note 1, there can be no assurance these efforts will be successful in the future. All of the Company's financial liabilities are subject to normal trade terms.

Market risk

Market risk is the risk that changes in market prices, such as foreign exchange rates, commodity prices, and interest rates will affect the Company's net earnings or the value of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable limits, while maximizing returns.

Interest rate risk

Interest rate risk is the risk that future cash flows will fluctuate as a result of changes in market interest rates. As at November 30, 2015 and November 30, 2014, the Company did not have any significant interest rate risk.

The Company had no interest rate swap or financial contracts in place as at November 30, 2015 and November 30, 2014.

Capital Management

The Company identifies capital as the items included in shareholders' equity. The Company raises capital through private and public share offerings and related party loans and advances. Capital is managed in a manner consistent with the risk criteria and policies provided by the board of directors and followed by management. All sources of financing and major expenditures are analyzed by management and approved by the board of directors.

The Company's primary objectives when managing capital is to safeguard and maintain the Company's financial resources for continued operations and to fund expenditure programs to further advance its assets.

The Company is meeting its objective of managing capital through detailed review and due diligence on all potential acquisitions, preparing short-term and long-term cash flow analysis to maintain sufficient resources.

The Company is able to scale its expenditure programs and the use of capital to address market conditions by reducing expenditure and the scope of operations during periods of commodity pricing decline and economic downturn.

There were no changes in the Company's approach to capital management during the twelve months ended November 30, 2015 and the Company is not subject to any externally imposed capital requirements.

(Expressed in Canadian dollars - Unaudited)

15. Segmented information

Operating segments

The Company operates in one reportable operating segment.

Geographic segments

For the twelve months ended November 30, 2015, the Company's assets were located in the following geographical segments:

	Canada	Total
Current Assets	$ 156,321	156,321
Equipment	2,861	2,861
Intangible assets	656,666	656,666
	$ 815,848	$ 815,848

For the year ended November 30, 2014, the Company's assets were located in the following geographical segments:

	Canada	Total
Current Assets	$ 954	954
Equipment	2,459	2,459
Intangible assets	359,721	359,721
	$ 273,476	$ 273,476