AYLEN CAPITAL INC.

CONDENSED INTERIM UNAUDITED FINANCIAL STATEMENTS
(PREPARED BY MANAGEMENT)
FOR THE THREE AND NINE MONTH PERIODS ENDED SEPTEMBER 30, 2015 AND 2014

INDEX

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The accompanying condensed interim unaudited consolidated financial statements of Aylen Capital Inc. were prepared by management in accordance with International Financial Reporting Standards issued by the International Accounting Standards Board. The most significant of these accounting principles have been disclosed in the notes to the condensed interim unaudited consolidated financial statements. Management acknowledges responsibility for the preparation and presentation of the condensed interim unaudited consolidated financial statements, including responsibility for significant accounting judgments and estimates and the choice of accounting principles and methods that are appropriate to the Company's circumstances.

Management has established processes, which are in place to provide them sufficient knowledge to support management representations that they have exercised reasonable diligence that (i) the condensed interim unaudited consolidated financial statements do not contain any untrue statement of material fact or omit to state a material fact required to be stated or that is necessary to make a statement not misleading in light of the circumstances under which it is made, as of the date of and for the periods presented by the condensed interim unaudited consolidated financial statements and (ii) the condensed interim unaudited consolidated financial statements fairly present in all material respects the financial condition, results of operations and cash flows of the Company, as of the date of and for the periods presented by the condensed interim unaudited consolidated financial statements.

The Board of Directors is responsible for reviewing and approving the consolidated 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 condensed interim unaudited consolidated 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 condensed interim unaudited consolidated financial statements together with other financial information of the Company for issuance to the shareholders. These condensed interim unaudited consolidated financial statements were authorized for issuance by the Board on November 26, 2015.

Management recognizes its responsibility 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.

"John D.Pennal"
President

"Alex Falconer"
Chief Financial Officer

November 26, 2015

AYLEN CAPITAL INC.
CONDENSED INTERIM STATEMENTS OF FINANCIAL POSITION
(Expressed in Canadian Dollars)
AS AT

	Notes		September 30, 2015 (Unaudited)		December 31, 2014 (Audited)
ASSETS					
Cash and cash equivalents	3	$	73,731	$	156,975
Marketable securities	4		120,921		84,305
Accounts receivable	5		29,296		27,675
HST recoverable			23,939		12,172
Prepaid expense and sundry assets	6		-		10,158
			247,887		291,285
Investments	7		1,037,668		1,037,668
Property and equipment	8		1,417		1,269
		$	1,286,972	$	1,330,222
LIABILITIES					
Accounts payable and accrued liabilities	9	$	61,670	$	121,594
Deferred revenue			288,257		296,578
			349,927		418,172
Note payable	10		713,839		713,839
			1,063,766		1,132,011
SHAREHOLDERS' EQUITY					
Share capital	11		1,350,570		1,350,570
Contributed surplus			287,386		286,514
Retained earnings (deficit)			(1,414,750)		(1,438,873)
			223,206		198,211
		$	1,286,972	$	1,330,222

COMMITMENTS (Note 14)

Approved on Behalf of the Board

'Douglas Babcook' Director

'William Hale' Director

See accompanying notes to the condensed interim unaudited financial statements.

AYLEN CAPITAL INC.

CONDENSED INTERIM UNAUDITED STATEMENTS OF INCOME AND COMPREHENSIVE INCOME
(Expressed in Canadian Dollars)
FOR THE THREE AND NINE MONTH PERIODS ENDED

	Notes	Three Months September 30, 2015	Three Months September 30, 2014	Nine Months September 30, 2015	Nine Months September 30, 2014
Revenues					
Sales revenue		**$ 229,513**	$ 239,948	**$ 664,427**	$ 689,428
Interest and other income	13	**$ 2,031**	$ 1,199	**4,235**	3,867
Realized gain on sale of marketable securities		**515**	274	**3,284**	4,634
Unrealized (loss) gain on fair value of marketable securities		**(3,486)**	540	**(6,889)**	10,437
		228,573	241,961	**665,057**	708,366
Expenses					
General and administrative		**$ 83,159**	$ 107,049	**$ 262,073**	$ 274,982
Selling expenses		**128,392**	124,774	**376,397**	317,096
Amortization	8	**627**	483	**1,592**	1,326
Stock-based payment	11(c)	**-**	-	**872**	-
Total expenses		**212,178**	232,306	**640,934**	593,404
Net income and comprehensive income for the period		**$ 16,395**	$ 9,655	**$ 24,123**	$ 114,962
Net income per share					
Basic and fully diluted income per share		**$ 0.001**	$ 0.001	**$ 0.001**	$ 0.007
Weighted average number of shares outstanding		**16,856,632**	16,856,632	**16,856,632**	16,856,632

See accompanying notes to the condensed interim unaudited financial statements.

AYLEN CAPITAL INC.

CONDENSED INTERIM UNAUDITED STATEMENTS OF CHANGES IN SHAREHOLDERS' EQUITY

(Expressed in Canadian Dollars)

FOR THE THREE AND NINE MONTH PERIODS ENDED SEPTEMBER 30, 2015 AND 2014

	Share capital				
	Common shares	**Amount**	**Contributed surplus**	**Retained earnings (deficit)**	**Total**
Balance January 1, 2014	16,856,632	$ 1,350,570	$ 286,514	$ (497,095)	$ 1,139,989
Net income for the period	-	-	-	114,962	114,962
Balance, September 30, 2014	16,856,632	$ 1,350,570	$ 286,514	$ (382,133)	$ 1,254,951
Balance January 1, 2015	16,856,632	$ 1,350,570	$ 286,514	$ (1,438,873)	$ 198,211
Share-based payment (Note 11(c))	-	-	872	-	872
Net income for the period	-	-	-	24,123	24,123
Balance, September 30, 2015	16,856,632	$ 1,350,570	$ 287,386	$ (1,414,750)	$ 223,206

See accompanying notes to the condensed interim unaudited financial statements.

AYLEN CAPITAL INC.
CONDENSED INTERIM UNAUDITED STATEMENTS OF CASH FLOWS
(Expressed in Canadian Dollars)
FOR THE THREE AND NINE MONTH PERIODS ENDED

	Three Months September 30, 2015	Three Months September 30, 2014	Nine Months September 30, 2015	Nine Months September 30, 2014
OPERATING ACTIVITIES				
Net income for the period	**$ 16,395**	$ 9,655	**$ 24,123**	$ 114,962
Adjustments not effecting cash:				
Realized gain on sale of marketable securities	**(515)**	(274)	**(3,284)**	(4,634)
Unrealized loss (gain) on fair value of marketable securities	**3,486**	(540)	**6,889**	(10,437)
Amortization	**627**	483	**1,592**	1,326
Stock-based payment	**-**	-	**872**	-
	19,993	9,324	**30,192**	101,217
Changes in non-cash working capital				
Accounts receivable	**9,225**	(2,658)	**(1,621)**	7,261
Prepaid expense and sundry assets	**8,500**	451	**10,158**	1,718
HST recoverable	**(7,145)**	4,099	**(11,767)**	(11,057)
Deferred revenue	**(51,330)**	(61,936)	**(8,321)**	(167,341)
Accounts payable and accrued liabilities	**(49,126)**	16,588	**(59,924)**	(54,371)
Cash used in operating activities	**(69,883)**	(34,132)	**(41,283)**	(122,573)
INVESTING ACTIVITIES				
Property and equipment	**(1,740)**	-	**(1,740)**	(1,455)
Proceeds from sale of marketable securities	**-**	(354)	**(40,221)**	57,170
Purchase of investment	**-**	-	**-**	(12,000)
Cash used in investing activities	**(1,740)**	(354)	**(41,961)**	43,715
Net decrease in cash	**(71,623)**	(34,486)	**(83,244)**	(78,858)
Cash and cash equivalents, beginning of period	**145,354**	55,800	**156,975**	100,172
Cash and cash equivalents, end of period	**$ 73,731**	$ 21,314	**$ 73,731**	$ 21,314

See accompanying notes to the condensed interim unaudited financial statements.

1. INCORPORATION AND NATURE OF OPERATIONS

Aylen Capital Inc. ("Aylen" or the "Company") was incorporated on October 28, 2010 under the Canada Business Corporations Act. The Company's registered head office is located at Royal Bank Plaza, South Tower, Suite 3800, 200 Bay Street, Toronto, Ontario, M5J 2Z4, Canada.

Grapevine Solutions ("Grapevine"), an unincorporated division of Aylen, operates a web-based survey and data-collection business. Aylen also has an equity interest in a technology-based company, Leonardo Worldwide Corporation and a portfolio of marketable securities.

2. BASIS OF PRESENTATION

Statement of compliance

The condensed interim unaudited financial statements have been prepared in accordance with International Accounting Standard 34, "Interim Financial Reporting" ("IAS 34"), as issued by the International Accounting Standards Board ("IASB") and therefore, do not contain all disclosures required by International Financial Report Standards ("IFRS") for annual financial statements. Accordingly, these condensed interim unaudited financial statements should be read in conjunction with the Company's most recently prepared audited annual financial statements for the fiscal year ended December 31, 2014.

The policies applied in these condensed interim unaudited financial statements are consistent with the policies disclosed in Notes 2 and 3 of the audited annual financial statements for the year ended December 31, 2014.

The condensed interim unaudited financial statements were authorized for issue by the Board of Directors on November 26, 2015.

Basis of measurement and functional currency

The condensed interim unaudited financial statements are presented in Canadian dollars and have been prepared on the historical cost basis except for financial instruments measured at fair value through profit or loss. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The Company and its subsidiary's functional currency is the Canadian dollar.

Recently Issued Accounting Pronouncements not yet Adopted

The IASB issued the following standards, which are not yet effective and have not been applied in the preparation of these financial statements. The Company is in the process of determining the extent of the impact on its financial statements.

On July 24, 2014 the IASB issued the complete IFRS 9. The mandatory effective date of IFRS 9 is for annual periods beginning on or after January 1, 2018 and must be applied retrospectively with some exemptions. Early adoption is permitted. The restatement of prior periods is not required and is only permitted if information is available without the use of hindsight. The impact of adoption of the amendment has not yet been determined.

On May 12, 2014 the IASB issued amendments to IAS 16 Property, Plant and Equipment and IAS 38 Intangible Assets. The amendments made to IAS 16 explicitly state that revenue-based methods of depreciation cannot be used for property, plant and equipment. This is because such methods reflect factors other than the consumption of economic benefits embodied in the asset. The Company intends to adopt the amendments to IAS 16 in its financial statements for the annual period beginning on January 1, 2016. The impact of adoption of the amendment has not yet been determined.

(Expressed in Canadian Dollars)

3. CASH AND CASH EQUIVALENTS

The Company's cash and cash equivalents consist of the following:

	September 30, 2015	December 31, 2014
Cash held in banks	**$ 68,898**	$ 87,597
Cash held by broker	**4,833**	69,378
	$ 73,731	$ 156,975

4. MARKETABLE SECURITIES

The Company has the following marketable securities:

	September 30, 2015		December 31, 2014	
	Cost	Fair value	Cost	Fair value
Investment in equities	**$ 134,414**	$ 120,921	$ 86,076	$ 84,305

Investment in equities are publicly-traded investments on a recognized securities exchange and for which no sales restrictions apply. The fair value of these securities is based on quoted closing prices at the period end date or the closing price on the last day the security traded if there were no trades at the period end date. If the closing price is outside of the bid-ask spread, management determines appropriate price for the security within the bid-ask spread. The fair value of mutual funds is determined using the net asset value per unit of each fund. The decline in the value of marketable securities was recognized in the statement comprehensive of loss.

5. ACCOUNTS RECEIVABLE

Details of the Company's trade and other receivables are as follows:

	September 30, 2015	December 31, 2014
Canadian and U.S. customers	**$ 29,296**	$ 27,675

Accounts receivable are amounts due from subscriptions that remain uncollected at the financial statements date. These amounts are classified as current because collection is expected in one year or less. Accounts receivable are recognized initially at the amount expected to be received less any discount to reduce the recoverable amount to fair value. Subsequently, accounts receivable are measured at amortized cost using the effective interest method less a provision for impairment.

6. PREPAID EXPENSE AND SUNDRY ASSETS

	September 30, 2015	December 31, 2014
Hosting services	**$ -**	$ 9,575
Service fees	**-**	583
	$ -	$ 10,158

(Expressed in Canadian Dollars)

7. INVESTMENTS

Privately held investments:	**September 30, 2015**			December 31, 2014		
Leonardo Worldwide Corporation	**Number of shares**		Amount	Number of shares		Amount
Common shares	**15,075,359**	$	349,778	15,075,359	$	349,778
Class A preferred shares	**2,436,685**		687,890	2,436,685		687,890
		$	1,037,668		$	1,037,668

As at September 30, 2015, the Company owns an equity interest of 12.6% (December 31, 2014 - 12.6%) in Leonardo Worldwide Corporation ("Leonardo") representing approximately 11.6% (December 31, 2014 - 11.6%) on a fully-diluted basis, should all options and warrants be exercised.

8. PROPERTY AND EQUIPMENT

	Equipment	Office equipment	Total
Cost			
Balance at January 1, 2013	$ 7,581	$ 4,334	$ 11,915
Additions	-	-	-
Balance at December 31, 2013	$ 7,581	$ 4,335	$ 11,915
Additions	-	1,455	1,455
Balance at December 31, 2014	$ 7,581	$ 5,790	$ 13,371
Additions	-	1,740	1,740
Balance at September 30, 2015,	**$ 7,581**	**$ 7,530**	**$ 15,111**
Accumulated Amortization			
Balance at January 1, 2013	$ 6,832	$ 1,267	$ 8,099
Amortization for the period	749	1,445	2,194
Balance at December 31, 2013	$ 7,581	$ 2,712	$ 10,293
Amortization for the period	-	1,809	1,809
Balance at December 31, 2014	$ 7,581	$ 4,521	$ 12,102
Amortization for the period	-	1,592	1,592
Balance at September 30, 2015	$ 7,581	$ 6,113	$ 13,694
Net Book Values			
As at December 31, 2013	$ -	$ 1,622	$ 1,622
As at December 31, 2014	$ -	$ 1,269	$ 1,269
As at September 30, 2015	**$ -**	**$ 1,417**	**$ 1,417**

9. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	September 30, 2015	December 31, 2014
Trade payables	**$ 13,253**	$ 592
Accrued expenses	**36,801**	107,649
Credit cards	**11,616**	13,353
	$ 61,670	$ 121,594

Accounts payable and accrued liabilities are current obligations expected to be settled in the normal course of operations. There are no accounts payable past due.

(Expressed in Canadian Dollars)

10. NOTE PAYABLE

	September 30, 2015	December 31, 2014
Spackman Equities Group Inc.	$ 713,839	$ 713,839

The Company issued a demand promissory note in the amount of $842,832 to Spackman Equities Group Inc. (formerly Centiva Capital Inc) on October 31, 2011 pursuant to the plan of arrangement. The note is secured by a Security Agreement over the Grapevine operating assets. The note is non-interest bearing and is only repayable subject to the assets of the Company being sold (namely the marketable securities, available for sale investments (Leonardo Worldwide Corporation) and operating assets of Grapevine). The amount repayable is limited to the lesser of the face value of the note or the proceeds on sale.

The note has been accounted for initially as contingent consideration due to the uncertainty of the liquidity event occurring. Using IFRS 3 (Business Combinations) as a precedent, the contingent consideration has been fair valued using a probability adjusted discounted cash flow analysis based approach using likelihoods of liquidity events occurring for the key assets in question. These probabilities are adjusted each year and any changes in fair value are recorded in income. During the year ended December 31, 2014 and during the nine months ended September 30, 2015, such fair value changes were not considered material. In 2013, a fair value adjustment of $23,839 was recognized.

After the date of transfer, certain marketable securities were sold for proceeds of $645,789. As such, this amount is eligible for repayment on demand. The holder has waived the right to demand repayment until January 1, 2016. Accordingly, the amount has not been presented as a current liability.

11. SHARE CAPITAL

(a) Authorized:
An unlimited number of common shares, an unlimited number of Class A common shares and unlimited number of preferred shares issuable in series.

(b) Total outstanding shares:
Issued:
16,856,632 Common shares

(c) Stock options

The Company has an incentive stock option plan for the officers and directors enabling them to purchase common shares. Each option granted under the plan is for a maximum term of 10 years. The exercise price is determined by the Company's board of directors at the time the option is granted, subject to regulatory approval, and may not be less than the most recent closing price of the common shares at the date of grant. Vesting provisions are also determined at the time of grant by the Company's board of directors.

The Company used a zero forfeiture rate in valuing the stock options as all stock options were vested immediately on the date of the grant.

(Expressed in Canadian Dollars)

11. SHARE CAPITAL (Cont'd)

The stock options activity is as follows:

	September 30, 2015		December 31, 2014	
	Number of Options	**Weighted Average Exercise Price**	Number of Options	Weighted Average Exercise Price
Outstanding, beginning of the period	**1,135,663**	**$ 0.05**	1,185,663	$ 0.05
Granted	**100,000**	**0.05**	-	-
Expired during the period	**-**	**-**	(50,000)	0.10
Outstanding, end of the period	**1,235,663**	**$ 0.05**	1,135,663	$ 0.05

During the nine months ended September 30, 2015, the Company granted 100,000 options at an exercise price of $0.05 per share and with a term of 5 years from the date of grant. The share-based payment expense related to the options for the nine months ended September 30, 2015 of $872 (December 31, 2014 - $Nil) has been estimated using the Black-Scholes pricing model and disclosed as a separate component of shareholders' equity

The following table summarizes the stock options outstanding as at September 30, 2015:

Number of options outstanding	**Exercise price**	**Expiry date**	**Number of options exercisable**
50,000	$ 0.10	November 19, 2015	50,000
50,000	$ 0.05	December 5, 2016	50,000
50,000	$ 0.05	November 26, 2017	50,000
150,000	$ 0.05	November 28, 2018	150,000
100,000	$ 0.05	May 30, 2020	100,000
835,663	$ 0.05	December 5, 2021	835,663
1,235,663			1,235,663

12. RELATED PARTY TRANSACTIONS

The following related party transactions occurred and were reflected in the financial statements during the periods ended September 30, 2015 and 2014 as follows:

	Three Months September 30,		**Nine Months September 30,**	
	2015	2014	**2015**	2014
Legal fees paid to a firm of which the CEO is counsel	$ 229	$ -	$ 2,118	$ -

(Expressed in Canadian Dollars)

12. RELATED PARTY TRANSACTIONS (Cont'd)

REMUNERATION OF KEY PERSONNEL

	Three Months September 30,		Nine Months September 30,	
	2015	2014	**2015**	2014
Salaries	$ 51,000	$ 51,000	$ 155,864	$ 156,527
Directors' fees	3,750	10,000	11,250	10,000
Total	$ 54,750	$ 61,000	$ 167,114	$ 166,527

Key management personnel are those individuals having authority and responsibility for planning, directing and controlling the activities of the Company and its subsidiary including the Company's Board of Directors. The Company considers key management to be the members of the Board of Directors and the Chief Executive Officer.

Included in accounts payable and accrued liabilities are legal fees of $349 (December 31, 2014 - $Nil) due to a firm of which the CEO is counsel.

13. FINANCIAL INSTRUMENTS AND RISK MANAGEMENT

The Company's significant financial instruments comprise of cash and cash equivalents, marketable securities, accounts receivables, investments in shares of private and public companies, notes payable and accounts payable and accrued liabilities.

Measurement and Fair Value

The fair value of the Company's accounts receivable and accounts payable/accrued liabilities approximate their respective carrying value as at the statement of financial position date because of the short term maturity of these instruments. The Company currently does not use hedges or other derivative financial instruments in its operations.

Financial instruments recorded at fair value on the balance sheet date are classified using a fair value hierarchy that reflects the significance of the inputs used in making the measurements. The fair value hierarchy has the following levels:

Level 1- valuation based on quoted prices (unadjusted) observed in active markets for identical assets or liabilities.

Level 2 - valuation techniques based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability either directly or indirectly.

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

The fair value of cash and cash equivalents, marketable securities and investments in publicly traded entities are measured based on Level 1 inputs referred to in the three levels of the hierarchy noted above. There were no Level 2 financial instruments. Note payable is Level 3 and valuation is based on probability model (see note 10.). There have been no significant transfers between levels.

Risk management

The Company's risk management policies are established to identify and analyse the risks faced by the Company, to set appropriate risk limits and controls, and to monitor risks and adherence to limits. Risk management policies and systems are reviewed regularly to reflect changes in market conditions and the Company's activities.

(Expressed in Canadian Dollars)

13. FINANCIAL INSTRUMENTS AND RISK MANAGEMENT (Cont'd)

The Company has exposure to the following risks from its use of financial instruments:

(a) Market risk

Market risk is the risk that the fair value of, or future cash flows from, the Company's financial instruments will significantly fluctuate due to changes in market prices. The value of the financial instruments can be affected by changes in interest rates, foreign exchange rates, and equity prices. The Company is exposed to market risk in trading its investments, and unfavourable market conditions could result in dispositions of investments at less than favourable prices.

The Company's investments in marketable securities FVTPL are valued at fair value as determined by price quotations by the stock exchanges on which these investments are listed. The Company's investments in non-publicly-traded investments available-for-sale are measured at cost and are written down when there is an objective evidence of impairment. During periods of significant broader market volatility or volatility experienced by the commodity markets, the value of the Company's investment portfolio can be quite vulnerable to market fluctuations.

(b) Interest risk

Interest rate risk is the risk that future cash flows will fluctuate as a result of changes in market interest rates. The Company does not have any floating interest rate instruments and therefore it is not exposed to interest rate fluctuations.

(b) Credit risk

Credit risk is the risk of financial loss to the Company if a customer or counterparty to a financial instrument fails to meet its contractual obligations, and arises principally from the Company's cash and accounts receivable. The carrying amount of financial assets represents the maximum credit exposure to the Company.

The Company has established credit approval and monitoring practices to mitigate this risk, including reviewing the creditworthiness of new customers to establish credit limits, monitoring customers' payments and, where considered appropriate, reviewing the financial condition of the existing customers. The Company has no experience of significant write-offs of accounts receivable.

The following table outlines the details of aging of the Company's receivables:

	September 30, 2015	December 31, 2014
Current	$ 27,198	$ 23,905
Past due:		
31-60 days	-	-
Greater than 60 days	2,098	3,770
Total receivable, net	$ 29,296	$ 27,675

Accounts receivable are considered for impairment on a case-by-case basis when they are past due or when objective evidence is received that a customer will default. Majority of the accounts were subsequently collected after year end. The management believed that allowance for doubtful account is not necessary. As the amounts involved are not significant,this credit risk is considered small.

13. FINANCIAL INSTRUMENTS AND RISK MANAGEMENT (Cont'd)

(c) Liquidity risk

Liquidity risk is the risk that the Company is not able to meet its financial obligations as they become due. The Company's activities are financed through a combination of the cash flows from operations and proceeds from the disposition of its short-term investments. The Company manages liquidity risks by monitoring the actual and forecasted cash flows taking into account the current and planned operations. All of the Company's accounts payable are due within the next month. For information on its note payable, please refer to note 10.

(d) Foreign exchange risk

Foreign currency exchange risk is the risk that the fair value of, or future cash flows from, the Company's financial instruments will fluctuate as a result of changes in foreign exchange rates. The Company's operations are exposed to foreign exchange fluctuations in that the majority of sales by the Grapevine division are denominated in US currency, while the majority of costs are denominated in Canadian currency. The Company believes it is not significantly exposed to foreign exchange rate risk; the risk is considered to be acceptable as a normal risk of that class of business.

14. COMMITMENTS

The Company has contracted with 2232021 Ontario Inc. to provide operations and sales management services to the Grapevine division for an annual base fee of $103,600, plus applicable taxes, and additional sales based incentives.

15. SEGMENTED INFORMATION

For management purposes, the Company is organized into one business segment as web-based survey and data collection, which primarily operates in one geographical location, Canada. Management assesses performance and makes decisions based on the results of operations of this business segment.