Form 51-102F4

Business Acquisition Report

Item 1 Identity of Company

1.1 Name and Address of Company

Koios Beverage Corp. (the "**Company**")
formerly, Super Nova Petroleum Corp.
800 – 1199 West Hastings Street
Vancouver, BC V6E 3T5

1.2 Executive Officer

The name, position and business telephone number of an executive officer who is knowledgeable about this significant acquisition and this report is as follows:

Chris Miller
Chief Executive Officer
Telephone: (604) 283-1722

Item 2 Details of Acquisition

2.1 Nature of Business Acquired

Pursuant to the terms of the Share Exchange Agreement dated October 20, 2017 (the **"Agreement**") among the Company, Koios, Inc. ("**Koios**") and the shareholders of Koios, the Company completed the acquisition of all of the issued and outstanding securities of Koios and related matters (the "**Acquisition**"). The Acquisition constituted a "fundamental change" for the Company under the policies of the Canadian Securities Exchange (the "**CSE**"). The Company's common shares (the "**Common Shares**") resumed trading on the CSE under the symbol "KBEV" once the CSE provided final approval following the "fundamental change", and all final conditions of the CSE had been satisfied such that the CSE published a final bulletin to announce the resumption of trading of the Common Shares.

The Company, through its wholly-owned subsidiary Koios, is an emerging functional beverage company which has an available distribution network of more than 2,000 retail locations across the United States in which to sell its products. Koios has relationships with some of the largest and most reputable distributors in the United States, including Europa Sports, Muscle Foods USA, KeHE, and Wishing-U-Well. Together these distributors represent more than 80,000 bricks and mortar locations across the United States - from sports nutrition stores to large natural grocery chains including Whole Foods and Sunflower markets. Through its partnership with Wishing-U-Well, Koios also enjoys a large presence online, including being an Amazon choice product.

Koios uses a proprietary blend of nootropics and natural organic compounds to enhance human productivity without using harmful chemicals or stimulants.

Koios products can enhance focus, concentration, mental capacity, memory retention, cognitive function, alertness, brain capacity and create all day mental clarity. Its ingredients are specifically designed to target brain function by increasing blood flow, oxygen levels and neural connections in the brain.

Koios is one of the only drinks in the world to infuse its products with MCT oil. MCT oil is derived from coconuts and has been shown to help the body burn fat more effectively, create lasting energy from a natural food source, produce ketones in the brain, allowing for greater brain function and clarity, support healthy hormone production and improve immunity.

2.2 Acquisition Date

The Acquisition was completed on April 13, 2018.

2.3 Consideration

Pursuant to the Agreement, 15,000,000 Common Shares were issued at a deemed price of $0.20 per Common Share to the former holders of outstanding securities of Koios in consideration for the acquisition of all of the outstanding securities of Koios.

In addition, a total of 1,500,000 Common Shares were issued to one finder as finder’s fees in connection with the Acquisition.

2.4 Effect on Financial Position

Following the completion of the Acquisition, the business of Koios became the business of the Company. The Company currently conducts the operations of Koios as a wholly-owned subsidiary.

The Company has no current plans or proposals for material changes in its business affairs or the affairs of Koios which may have a significant effect on the financial performance and financial position of the Company.

2.5 Prior Valuations

Not applicable.

2.6 Parties to Transaction

The Acquisition by the Company was not with an informed person, associate or affiliate of the Company.

2.7 Date of Report

October 10, 2018

Item 3 **Financial Statements**

The following financial statements are attached hereto as schedules and form part of this report:

1. Audited financial statements of Koios for the years ended December 31, 2017 and 2016, attached hereto as Schedule A; and
2. Unaudited interim financial statements of Koios for the three months ended March 31, 2018 and 2017, attached hereto as Schedule B.

The Company has obtained the consent of the auditors to include the audit report on the financial statements of Koios as at and for the years ended December 31, 2017 and December 31, 2016 in this report.

Schedule "A"
Audited Financial Statements of Koios, Inc. (formerly Koios LLC)
For the years ended December 31, 2017 and 2016

See Attached Document

KOIOS LLC
FINANCIAL STATEMENTS
DECEMBER 31, 2017 AND 2016

(Expressed in US dollars)

DALE MATHESON CARR-HILTON LABONTE LLP
CHARTERED PROFESSIONAL ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Members of Koios LLC

We have audited the accompanying financial statements of Koios LLC, which comprise the statements of financial position as at December 31, 2017 and 2016, and the statements of net and comprehensive loss, changes in members' deficiency and cash flows for the years then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained in our audits is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of Koios LLC as at December 31, 2017 and 2016, and its financial performance and its cash flows for the years then ended in accordance with International Financial Reporting Standards.

Emphasis of Matter

Without qualifying our opinion, we draw attention to Note 1 in the financial statements which describes certain conditions that indicate the existence of a material uncertainty that may cast significant doubt about Koios LLC's ability to continue as a going concern.

DMCL

DALE MATHESON CARR-HILTON LABONTE LLP
CHARTERED PROFESSIONAL ACCOUNTANTS

Vancouver, Canada
July 31, 2018

KOIOS LLC
STATEMENTS OF FINANCIAL POSITION
As at December 31, 2017 and 2016
(Expressed in US dollars)

	December 31, 2017	December 31, 2016
ASSETS		
Current		
Cash	$ 29,382	$ 32,549
Non-current		
Deposits	4,300	4,300
TOTAL ASSETS	$ 33,682	$ 36,849
LIABILITIES AND MEMBERS' DEFICIENCY		
Current		
Accounts payable and accrued liabilities (Note 3)	$ 86,137	$ 28,692
Payable to Koios Beverage (Note 4)	57,930	-
Loans payable (Note 4)	160,567	160,567
	304,634	189,259
Members' Deficiency		
Members' contributions (Note 5)	275,740	275,729
Deficit	(546,692)	(428,139)
	(270,952)	(152,410)
TOTAL LIABILITIES AND MEMBERS' DEFICIENCY	$ 33,682	$ 36,849

Subsequent events (Notes 1 and 10)

Approved and authorized for issue by the Members on July 31, 2018

"Chris Miller"
President

The accompanying notes are an integral part of these financial statements.

KOIOS LLC
STATEMENTS OF NET AND COMPREHENSIVE LOSS
For the years ended December 31, 2017 and 2016
(Expressed in US dollars)

	December 31, 2017	December 31, 2016
REVENUE	$ 11,909	$ 303,064
OPERATING EXPENSES		
Advertising	-	74,011
Office expenses	42,790	74,853
Professional fees	50,960	16,575
Raw material purchases	43,431	278,699
Rent	18,307	10,721
Salaries and commissions	37,069	91,269
Travel	4,293	31,107
Other	-	10,000
TOTAL OPERATING EXPENSES	196,850	587,235
NET LOSS BEFORE OTHER ITEMS	(184,941)	(284,171)
OTHER ITEMS		
Interest expense (Note 4)	(1,212)	-
Reimbursement of production costs (Note 8)	67,600	65,000
NET AND COMPREHENSIVE LOSS	$ (118,553)	$ (219,171)

The accompanying notes are an integral part of these financial statements.

KOIOS LLC
STATEMENT OF CHANGES IN MEMBERS' DEFICIENCY
For the years ended December 31, 2017 and 2016
(Expressed in US dollars)

	Members' contributions	Deficit	Total deficiency
Balance, December 31, 2015	$ 158,379	$ (208,968)	$ (50,589)
Contributions from members	117,350	-	117,350
Net loss for the year	-	(219,171)	(219,171)
Balance, December 31, 2016	275,729	(428,139)	(152,410)
Contribution from members	11	-	11
Net loss for the year	-	(118,553)	(118,553)
Balance, December 31, 2017	$ 275,740	$ (546,692)	$ (270,952)

The accompanying notes are an integral part of these financial statements.

KOIOS LLC
STATEMENTS OF CASH FLOWS
For the years ended December 31, 2017 and 2016
(Expressed in US dollars)

		December 31, 2017		December 31, 2016
CASH FLOWS FROM OPERATING ACTIVITIES				
Net loss	$	(118,553)	$	(219,171)
Interest accrual		1,212		-
Changes in non-cash working capital:				
Deposits		-		81,644
Accounts payable and accrued liabilities		57,445		11,142
Net cash flows used in operating activities		(127,496)		(126,385)
CASH FLOWS FROM FINANCING ACTIVITIES				
Member contributions		11		97,350
Short-term loans received		56,718		26,806
Net cash flows provided by financing activities		124,329		124,156
NET CASH OUTLFOW		(3,167)		(2,229)
CASH – beginning of the year		32,549		34,778
CASH – end of the year	$	29,382	$	32,549

The accompanying notes are an integral part of these financial statements.

1. NATURE OF OPERATIONS AND GOING CONCERNk

Koios LLC (the "Company") was incorporated on February 6, 2014, under the laws of the State of Colorado, USA. The head office, principal address and the registered and records office of the Company are located at 3799 Williams Street, Unit B, Denver, CO, 80205.

The Company is a drinks and supplement brand that engages in the development, marketing, and distribution of it supplements. The Company sells its products online as well as through retail stores.

On October 20, 2017, the Company entered into a share exchange agreement (the "Agreement") with Koios Beverage Corp. (formerly Super Nova Petroleum Corp.) ("Koios Beverage"), a public company listed for trading on the Canadian Securities Exchange ("CSE") under the symbol "KBEV" (formerly "SNP"). On April 13, 2018, the Company completed the transaction with Koios Beverage and as a result, Koios Beverage acquired 100% of the Company by issuing 15,000,000 common shares (the "Payment Shares") to the security holders of the Company (the "Transaction"). Upon the closing of the Transaction, the Company became a wholly owned subsidiary of Koios Beverage.

These financial statements have been prepared on a going concern basis, which implies the Company will continue to realize its assets and discharge its liabilities in the normal course of business. To date, the Company has incurred losses, and generated negative cash flows from operation. The Company's ability to continue as a going concern is dependent upon the continued financial support from its members, the ability of the Company to obtain necessary equity financing to continue operations, and the attainment of profitable operations. These factors indicate the existence of a material uncertainty that may cast significant doubt on the ability of the Company to continue as a going concern. These financial statements do not reflect any adjustments that may be necessary if the Company is unable to continue as a going concern.

2. SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation and statement of compliance

These financial statements have been prepared in accordance with International Financial Reporting Standards ("IFRS") as issued by the International Accounting Standards Board ("IASB") and interpretations of the International Financial Reporting Issues Committee ("IFRIC"). The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented, unless otherwise stated.

These financial statements have been prepared on a historical cost basis, modified where applicable. In addition, these financial statements have been prepared using the accrual basis of accounting except for cash flow information.

These financial statements were approved and authorized for use by the Members on July 31, 2018.

Financial instruments

The Company classifies its financial instruments in the following categories: at fair value through profit or loss, loans and receivables, held-to-maturity investments, available-for-sale and financial liabilities. The classification depends on the purpose for which the financial instruments were acquired. Management determines the classification of its financial instruments at initial recognition.

Financial assets are classified at fair value through profit or loss when they are either held for trading for the purpose of short-term profit taking, derivatives not held for hedging purposes, or when they are designated as such to avoid an accounting mismatch or to enable performance evaluation where a group of financial assets is managed by key management personnel on a fair value basis in accordance with a documented risk management or investment strategy. Such assets are subsequently measured at fair value with changes in carrying value being included in profit or loss.

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortized cost. They are included in current assets, except for maturities greater than 12 months after the end of the reporting period. These are classified as non-current assets.

Held-to-maturity investments are non-derivative financial assets that have fixed maturities and fixed or determinable payments, and it is the Company's intention to hold these investments to maturity. They are subsequently measured at amortized cost. Held-to-maturity investments are included in non-current assets, except for those which are expected to mature within 12 months after the end of the reporting period.

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

Available-for-sale financial assets are non-derivative financial assets that are designated as available-for-sale or are not suitable to be classified as financial assets at fair value through profit or loss, loans and receivables or held-to-maturity investments and are subsequently measured at fair value. These are included in current assets to the extent they are expected to be realized within 12 months after the end of the reporting period. Unrealized gains and losses are recognized in other comprehensive income, except for impairment losses and foreign exchange gains and losses on monetary financial assets.

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortized cost.

Regular purchases and sales of financial assets are recognized on the trade-date – the date on which the group commits to purchase the asset.

Financial assets are derecognized when the rights to receive cash flows from the investments have expired or have been transferred and the Company has transferred substantially all risks and rewards of ownership.

At each reporting date, the Company assesses whether there is objective evidence that a financial instrument has been impaired. In the case of available-for-sale financial instruments, a significant and prolonged decline in the value of the instrument is considered to determine whether an impairment has arisen.

Revenue recognition

The Company sells product through its wholesale accounts and has e-commerce sales through its website mentaltitan.com. Sales are recognized when the goods are shipped. Revenue excludes sales tax and is recorded net of discounts and an allowance for estimated returns unless the terms of the sale are final.

Inventory

Deposits for raw material purchases or production, are recognized as production deposits on the statement of financial position, until the production has been completed. Finished goods or raw materials on hand at balance date are recorded in inventory. At December 31, 2017 and 2016, the net realizable value of inventory was determined by management to be nominal.

Foreign currency translation

The Company's financial statements are prepared in US dollars, the currency of the primary economic environment that it operates in.

Critical accounting estimates and significant management judgments

The preparation of financial statements in accordance with IFRS requires the Company to use judgment in applying its accounting policies and make estimates and assumptions about reported amounts at the date of the financial statements and in the future. The Company's management reviews these estimates and underlying assumptions on an ongoing basis, based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Revisions to estimates are adjusted for prospectively in the period in which the estimates are revised.

Other significant judgments
The preparation of these financial statements in accordance with IFRS requires the Company to make judgments, apart from those involving estimates, in applying accounting policies. The most significant judgment in applying the Company's financial statements is the assessment of the Company's ability to continue as a going concern.

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

Income Taxes

The Company is a limited liability company treated as a partnership for federal and state income tax purposes with all income tax liabilities and/or benefits of the Company being passed through to the member. As such, no recognition of federal or state income taxes for the Company that are organized as limited liability companies have been provided for in the accompanying financial statements. Any uncertain tax position taken by the member is not an uncertain position of the Company.

In accordance with the operating agreement of Koios, to the extent possible without impairing the Company's ability to continue to conduct its business and activities, and in order to permit its member to pay taxes on the taxable income of the Company, Koios would be required to make distributions to the member in the amount equal to the estimated tax liability of the member computed as if the member paid income tax at the highest marginal federal and state rate applicable to an individual resident of Denver, Colorado, in the event that taxable income is generated for the member. There was no taxable income and therefore no distributions for the years ended December 31, 2017 and 2016.

New accounting pronouncements

The Company has reviewed new and revised accounting pronouncements that have been issued but are not yet effective. The Company has not early adopted any of these standards and is currently evaluating the impact, if any, that these standards might have on its 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 introduces new requirements for the classification and measurement of financial assets, additional changes relating to financial liabilities, a new general hedge accounting standard which will align hedge accounting more closely with risk management. 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 with early adoption permitted.

New standard IFRS 15 "Revenue from Contracts with Customers"

This new standard contains a single model that applies to contracts with customers and two approaches to recognizing revenue: at a point in time or over time. The model features a contract-based five-step analysis of transactions to determine whether, how much and when revenue is recognized. New estimates and judgmental thresholds have been introduced, which may affect the amount and/or timing of revenue recognized. IFRS 15 is effective for annual periods beginning on or after January 1, 2018 with early adoption permitted.

New standard IFRS 16 "Leases"

This new standard replaces IAS 17 "Leases" and the related interpretative guidance. IFRS 16 applies a control model to the identification of leases, distinguishing between a lease and a service contract on the basis of whether the customer controls the asset being leased. For those assets determined to meet the definition of a lease, IFRS 16 introduces significant changes to the accounting by lessees, introducing a single, on-balance sheet accounting model that is similar to current finance lease accounting, with limited exceptions for short-term leases or leases of low value assets. Lessor accounting is not substantially changed. The standard is effective for annual periods beginning on or after January 1, 2019, with early adoption permitted for entities that have adopted IFRS 15. While the Company is currently evaluating the impact this new guidance will have on its consolidated financial statements, the recognition of certain leases is expected to increase the assets and liabilities on the consolidated statements of financial position. As a result, the Company expects IFRS 16 to have a significant change to the consolidated statements of financial position.

Other accounting standards or amendments to existing accounting standards that have been issued but have future effective dates are either not applicable or are not expected to have a significant impact on the Company's financial statements.

(Expressed in US dollars)

3. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	December 31, 2017	December 31, 2016
Accounts payable	$ 36,137	$ 18,692
Accrued liabilities	50,000	10,000
	$ 86,137	$ 28,692

4. LOANS PAYABLE

During the year ended December 31, 2015, the Company received $153,761 from members of the Company. The loans are non interest bearing, unsecured and due on demand. During the year ended December 31, 2016, the Company received additional funds of $6,806. As at December 31, 2017, $160,567 (2016 - $160,567) is outstanding.

Pursuant to the Transaction with Koios Beverage, on October 27, 2017 (Note 1), the Company entered into a loan agreement whereby it borrowed $56,718 (CAD$75,000). The loan is interest bearing at 12% per annum, unsecured and was due April 27, 2018. During the year ended December 31, 2017, the Company incurred $1,212 in interest expense. As at December 31, 2017, $57,930, including principal and interest is outstanding. See Note 10.

5. MEMBERS' CONTRIBUTIONS

Koios LLC is a limited liability corporation, accordingly there are no owner shares or issued share capital. During the year ended December 31, 2017, members of the Company made contributions of $11 (2016: $117,350).

6. RELATED PARTY TRANSACTIONS

Key management personnel include those persons having authority and responsibility for planning, directing and controlling the activities of the Company as a whole. The Company has determined that key management personnel consist of members of the Company. The remuneration of key management personnel during the year ended December 31, 2017 and 2016 was as follows:

	December 31, 2017	December 31, 2016
Salaries and benefits	$ 18,332	$ 4,078

The balances due to key management personnel as at December 31, 2017 and 2016 was as follows:

	December 31, 2017	December 31, 2016
J&J Ventures Inc. – Member of the Company	$ 150,000	$ 150,000
Chris Miller – CEO/Member of the Company	10,567	10,567
	$ 160,567	$ 160,567

The advances from the member are unsecured, non-interest bearing, and due on demand.

7. FINANCIAL INSTRUMENT RISK MANAGEMENT

Classification of financial instruments

Financial assets included in the statement of financial position are as follows:

	December 31, 2017	December 31, 2016
Loans and receivables:		
Cash	$ 29,382	$ 32,549
Deposits	4,300	4,300
	$ 33,682	$ 36,849

7. FINANCIAL INSTRUMENT RISK MANAGEMENT (continued)

Financial liabilities included in the statement of financial position are as follows:

	December 31, 2017	December 31, 2016
Non-derivative financial liabilities:		
Accounts payable	$ 36,137	$ 18,692
Payable to Koios Beverage	57,930	-
Loans payable	160,567	160,567
	$ 253,422	$ 179,259

Fair value

Financial instruments measured at fair value are classified into one of three levels in the fair value hierarchy according to the relative reliability of the inputs used to estimate the fair values. 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; and
- Level 3 – Inputs that are not based on observable market data.

The carrying value of Company's financial assets and liabilities as at December 31, 2017 and 2016 approximate their fair value due to their short terms to maturity.

The Company is exposed in varying degrees to a variety of financial instrument related risks. The Board of Directors approves and monitors the risk management processes, inclusive of documented investment policies, counterparty limits, and controlling and reporting structures.

Credit risk
The Company's principal financial assets are cash and deposits. The Company's credit risk is primarily concentrated in its deposits.

Liquidity risk
Liquidity risk is the risk that the Company will not be able to meet its financial obligations as they fall due. The Company manages liquidity risk through the management of its capital structure. It also manages liquidity risk by continually monitoring actual and projected cash flows to ensure that it will have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Company's reputation.

Foreign exchange risk
The Company's functional and reporting currency is the US dollar and major sales and purchases are transacted in US dollars. There is foreign exchange risk to the Company as some of its loans payable are in Canadian dollars. Management monitors its foreign currency balances and makes adjustments based on anticipated need for currencies. The Company does not engage in any hedging activiites to reduce its foreign currency risk.

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

Capital management
In the management of capital, the Company includes components of members' deficiency and loans from members. The Company aims to manage its capital resources to ensure financial strength and to maximize its financial flexibility by maintaining strong liquidity and by utilizing alternative sources of capital including equity, debt and bank loans or lines of credit to fund continued growth. The Company sets the amount of capital in proportion to risk and based on the availability of funding sources. The Company manages the capital structure and makes adjustments to it in light of changes in economic conditions and the risk characteristics of the underlying assets. As a young growth company, members contributions and loans from members have been the primary source of capital to date. Additional debt and/or equity financing may be pursued in future as deemed appropriate to balance debt and equity. To maintain or adjust the capital structure, the Company will require additional member contributions, take on additional debt or sell assets to reduce debt.

(Expressed in US dollars)

8. PRODUCTION COST REIMBURSEMENTS

The Company received payments from a supplement vendor. These payments represented the vendor's share of the costs incurred by the Company. During the year ended December 31, 2017, the Company received $67,600 (2016: $65,000) towards these costs. These amounts have been included in other items in the statement of net and comprehensive loss.

During the year ended Dececmber 31, 2017, the cost sharing agreement was terminated. A condition of this termination is for the Company to make a payment of $10,000 to the vendor. This amount has been accrued.

9. INCOME TAXES

A reconciliation of income taxes at statutory rates is as follows:

		December 31, 2017		December 31, 2016
Loss for the year before income taxes	$	(118,553)	$	(219,171)
Statutory income tax rate		34%		34%
Expected income tax recovery		(40,000)		(75,000)
Items not deductible for tax purposes		61,000		29,000
Change in unrecognized deferred assets		(21,000)		46,000
	$	-	$	-

As at June 30, 2018, there is no taxable income, thus no distributions to the Members in the amount equal to the estimated tax liability for the years ended December 31, 2017 and 2016.

10. SUBSEQUENT EVENT

Pursuant to the Transaction, on January 18, 2018, the Company entered into a loan agreement with Koios Beverage whereby it borrowed CAD$45,000. The loan is interest bearing at 12% per annum, unsecured and due July 18, 2018. Upon closing of the Transaction, the loan payable was terminated and the balance becomes eliminated on consolidation.

Schedule "B"

Unaudited Financial Statements of Koios, Inc. (formerly Koios LLC)

For the three months ended March 31, 2018 and 2017

See Attached Document

KOIOS, INC. (FORMERLY KOIOS LLC)
INTERIM FINANCIAL STATEMENTS
FOR THE THREE MONTHS ENDED
MARCH 31, 2018 AND 2017

(Expressed in US dollars)
(Unaudited)

NOTICE OF NO AUDITOR REVIEW OF INTERIM FINANCIAL STATEMENTS

Under National Instrument 51-102, Part 4, subsection 4.3(3)(a), if an auditor has not performed a review of the interim financial statements, they must be accompanied by a notice indicating that the interim financial statements have not been reviewed by an auditor.

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

The Company's independent auditor has not performed a review of the interim financial statements in accordance with the standards established by the Chartered Professional Accountants of Canada for a review of the interim financial statements by an entity's auditor.

KOIOS, INC. (FORMERLY KOIOS LLC)
INTERIM STATEMENTS OF FINANCIAL POSITION
As at March 31, 2018 and December 31, 2017
(Expressed in US dollars)

	March 31, 2018 (Unaudited)	December 31, 2017
ASSETS		
Current		
Cash	$ 18,168	$ 29,382
Non-current		
Deposits	-	4,300
	$ 18,168	$ 33,682
LIABILITIES AND MEMBERS' DEFICIENCY		
Current		
Accounts payable and accrued liabilities (Note 3)	$ 86,205	$ 86,137
Payable to Koios Beverage (Note 4)	93,232	57,930
Loans payable (Note 4)	160,567	160,567
	340,004	304,634
Members' Deficiency		
Members' contributions (Note 5)	257,740	275,740
Deficit	(579,576)	(546,692)
	(321,836)	(270,952)
	$ 18,168	$ 33,682

Subsequent events (Notes 1 and 8)

Approved and authorized for issue by the Members on October 10, 2018

"Chris Miller"
President

The accompanying notes are an integral part of these interim financial statements.

KOIOS, INC. (FORMERLY KOIOS LLC)
INTERIM STATEMENTS OF COMPREHENSIVE LOSS
For the three months ended March 31, 2018 and 2017
(Expressed in US dollars)
(Unaudited)

		2018		2017
REVENUE	$	-	$	22,251
OPERATING EXPENSES				
Advertising		362		1,904
Office expenses		4,199		11,125
Professional fees		1,315		4,260
Raw material purchases		12,192		54,552
Rent (Note 6)		9,300		4,157
Salaries and commissions (Note 6)		500		16,920
Travel		5,016		1,906
TOTAL OPERATING EXPENSES		32,884		94,824
NET AND COMPREHENSIVE LOSS	$	(32,884)	$	(72,573)

The accompanying notes are an integral part of these interim financial statements.

KOIOS, INC. (FORMERLY KOIOS LLC)
INTERIM STATEMENT OF CHANGES IN MEMBERS' DEFICIENCY
For the three months ended March 31, 2018 and 2017
(Expressed in US dollars)
(Unaudited)

	Members' contributions	Deficit	Total deficiency
Balance, December 31, 2016	$ 275,729	$ (428,139)	$ (152,410)
Net loss for the period	-	(72,573)	(72,573)
Balance, March 31, 2017	$ 275,729	$ (500,712)	$ (224,983)
Balance, December 31, 2017	$ 275,740	$ (546,692)	$ (270,952)
Member's withdrawal	(18,000)	-	(18,000)
Net loss for the period	-	(32,884)	(32,884)
Balance, March 31, 2018	$ 257,740	$ (579,576)	$ (321,836)

The accompanying notes are an integral part of these interim financial statements.

KOIOS, INC. (FORMERLY KOIOS LLC)
INTERIM STATEMENTS OF CASH FLOWS
For the three months ended March 31, 2018 and 2017
(Expressed in US dollars)
(Unaudited)

		2018		2017
CASH FLOWS FROM OPERATING ACTIVITIES				
Net loss for the period	$	(32,884)	$	(72,573)
Item not affecting cash				
Write Off of Security Deposit		4,300		-
Changes in non-cash working capital:				
Accounts payable and accrued liabilities		(68)		620
Net cash flows used in operating activities		(28,516)		(71,953)
CASH FLOWS FROM FINANCING ACTIVITY				
Member Withdrawal		(18,000)		-
Short-term loans received		35,302		53,660
Net cash flows provided by financing activity		17,302		53,660
NET CASH OUTFLOW		(11,214)		(18,293)
CASH – beginning of the period		29,382		32,549
CASH – end of the period	$	18,168	$	14,256

The accompanying notes are an integral part of these interim financial statements.

1. NATURE OF OPERATIONS AND GOING CONCERN

KOIOS, INC. (formerly Koios LLC) (the "Company") was incorporated on February 6, 2014, under the laws of the State of Colorado, USA. The head office, principal address and the registered and records office of the Company are located at 3799 Williams Street, Unit B, Denver, CO, 80205.

The Company is a drinks and supplement brand that engages in the development, marketing, and distribution of it supplements. The Company sells its products online as well as through retail stores.

On October 20, 2017, the Company entered into a share exchange agreement (the "Agreement") with Koios Beverage Corp. (formerly Super Nova Petroleum Corp.) ("Koios Beverage"), a public company listed for trading on the Canadian Securities Exchange ("CSE") under the symbol "KBEV" (formerly "SNP"). On April 13, 2018, the Company completed the transaction with Koios Beverage and as a result, Koios Beverage acquired 100% of the Company by issuing 15,000,000 common shares (the "Payment Shares") to the security holders of the Company (the "Transaction"). Upon the closing of the Transaction, the Company became a wholly owned subsidiary of Koios Beverage.

These interim financial statements have been prepared on a going concern basis, which implies the Company will continue to realize its assets and discharge its liabilities in the normal course of business. To date, the Company has incurred losses, and generated negative cash flows from operation. The Company's ability to continue as a going concern is dependent upon the continued financial support from its members, the ability of the Company to obtain necessary equity financing to continue operations, and the attainment of profitable operations. These factors indicate the existence of a material uncertainty that may cast significant doubt on the ability of the Company to continue as a going concern. These financial statements do not reflect any adjustments that may be necessary if the Company is unable to continue as a going concern.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND USE OF ESTIMATES AND JUDGMENTS

Basis of presentation and statement of compliance

These interim financial statements have been prepared in accordance with International Financial Reporting Standards ("IFRS") as issued by the International Accounting Standards Board ("IASB") and interpretations of the International Financial Reporting Issues Committee ("IFRIC"). These interim financial statements comply with International Accounting Standards ("IAS") 34 ("Interim Financial Reporting").

The notes presented in these interim financial statements include only significant events and transactions occurring since the Company's last fiscal year end and they do not include all of the information required in the Company's most recent annual financial statements. These interim financial statements follow the same accounting policies and methods of application as the Company's annual financial statements, and should be read in conjunction with the Company's annual financial statements for the year ended December 31, 2017, which were prepared in accordance with IFRS as issued by IASB. There have been no changes in judgment or estimates from those disclosed in the consolidated financial statements for the year ended December 31, 2017.

These interim financial statements were approved and authorized for use by the Members on October 9, 2018.

Change in accounting policies

Financial instruments

The Company has adopted all of the requirements of IFRS 9 *Financial Instruments* ("IFRS 9") as of January 1, 2018. IFRS 9 replaces IAS 39 *Financial Instruments: Recognition and Measurement* ("IAS 39"). IFRS 9 utilizes a revised model for recognition and measurement of financial instruments and a single, forward-looking "expected loss" impairment model. Most of the requirements in IAS 39 for classification and measurement of financial liabilities were carried forward in IFRS 9, so the Company's accounting policy with respect to financial liabilities is unchanged.

As a result of the adoption of IFRS 9, management has changed its accounting policy for financial assets retrospectively, for assets that continued to be recognized at the date of initial application. The change did not impact the carrying value of any financial assets or financial liabilities on the transition date.

(Expressed in US dollars)

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND USE OF ESTIMATES AND JUDGMENTS (Continued)

Accounting standards adopted during the period

New standard IFRS 15 "Revenue from Contracts with Customers"

This new standard contains a single model that applies to contracts with customers and two approaches to recognizing revenue: at a point in time or over time. The model features a contract-based five-step analysis of transactions to determine whether, how much and when revenue is recognized. New estimates and judgmental thresholds have been introduced, which may affect the amount and/or timing of revenue recognized.

New accounting pronouncements

The Company has reviewed new and revised accounting pronouncements that have been issued but are not yet effective. The Company has not early adopted any of these standards and is currently evaluating the impact, if any, that these standards might have on its financial statements.

New standard IFRS 16 "Leases"

This new standard replaces IAS 17 "*Leases*" and the related interpretative guidance. IFRS 16 applies a control model to the identification of leases, distinguishing between a lease and a service contract on the basis of whether the customer controls the asset being leased. For those assets determined to meet the definition of a lease, IFRS 16 introduces significant changes to the accounting by lessees, introducing a single, on-balance sheet accounting model that is similar to current finance lease accounting, with limited exceptions for short-term leases or leases of low value assets. Lessor accounting is not substantially changed. The standard is effective for annual periods beginning on or after January 1, 2019, with early adoption permitted for entities that have adopted IFRS 15. While the Company is currently evaluating the impact this new guidance will have on its financial statements, the recognition of certain leases is expected to increase the assets and liabilities on the statements of financial position. As a result, the Company expects IFRS 16 to have a significant change to the statements of financial position.

Other accounting standards or amendments to existing accounting standards that have been issued but have future effective dates are either not applicable or are not expected to have a significant impact on the Company's financial statements.

2. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

		March 31, 2018		December 31, 2017
Accounts payable	$	41,205	$	36,137
Accrued liabilities		45,000		50,000
	$	86,205	$	86,137

3. LOANS PAYABLE

During the year ended December 31, 2015, the Company received $153,761 from members of the Company. The loans are non-interest bearing, unsecured and due on demand. During the year ended December 31, 2016, the Company received additional funds of $6,806. As at March 31, 2018, $160,567 (December 31, 2017 - $160,567) is outstanding.

Pursuant to the Transaction with Koios Beverage, on October 27, 2017 (Note 1), the Company entered into a loan agreement whereby it borrowed $56,718 (CAD$75,000) and on January 25, 2018 for $36,514 (CAD$45,000). The loans are interest bearing at 12% per annum, unsecured and was due on April 27, 2018 and on July 18, 2018, respectively. As at March 31, 2018, $93,232 (December 31, 2017 - $57,930), including principal and interest is outstanding. See Note 8.

4. MEMBERS' CONTRIBUTIONS

KOIOS, INC. (formerly Koios LLC) is a limited liability corporation, accordingly there are no owner shares or issued share capital. During the period ended March 31, 2018, members of the Company made withdrawals of $18,000 (December 31, 2017, contributions of $11).

5. RELATED PARTY TRANSACTIONS

Key management personnel include those persons having authority and responsibility for planning, directing and controlling the activities of the Company as a whole. The Company has determined that key management personnel consist of members of the Company's. The remuneration of key management personnel during the three months ended March 31, 2018 and 2017 was as follows:

		2018		2017
Rent expense	$	5,000	$	-
Salaries and benefits		-		4,300
	$	5,000	$	4,300

The balances due to key management personnel as at March 31, 2018 and December 31, 2017 was as follows:

		March 31, 2018		December 31, 2017
J&J Ventures Inc. – Member of the Company	$	150,000	$	150,000
Chris Miller – CEO/Member of the Company		10,567		10,567
	$	160,567	$	160,567

The advances from the member are unsecured, non-interest bearing, and due on demand.

6. FINANCIAL INSTRUMENT RISK MANAGEMENT

Fair value

The Company believes that the recorded values of its receivables, due to related parties, short term loan and accounts payable and accrued liabilities, approximate their current fair values because of their nature and relatively short maturity dates or durations.

Credit risk
The Company's principal financial assets are cash and deposits. The Company's credit risk is primarily concentrated in its deposits.

Liquidity risk
Liquidity risk is the risk that the Company will not be able to meet its financial obligations as they fall due. The Company manages liquidity risk through the management of its capital structure. It also manages liquidity risk by continually monitoring actual and projected cash flows to ensure that it will have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Company's reputation.

Foreign exchange risk
The Company's functional and reporting currency is the US dollar and major sales and purchases are transacted in US dollars. There is foreign exchange risk to the Company as some of its loans payable are in Canadian dollars. Management monitors its foreign currency balances and makes adjustments based on anticipated need for currencies. The Company does not engage in any hedging activities to reduce its foreign currency risk.

6. FINANCIAL INSTRUMENT RISK MANAGEMENT (Continued)

Interest rate risk

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

Capital management

In the management of capital, the Company includes components of members' deficiency and loans from members. The Company aims to manage its capital resources to ensure financial strength and to maximize its financial flexibility by maintaining strong liquidity and by utilizing alternative sources of capital including equity, debt and bank loans or lines of credit to fund continued growth. The Company sets the amount of capital in proportion to risk and based on the availability of funding sources. The Company manages the capital structure and makes adjustments to it in light of changes in economic conditions and the risk characteristics of the underlying assets. As a young growth company, members' contributions and loans from members have been the primary source of capital to date. Additional debt and/or equity financing may be pursued in future as deemed appropriate to balance debt and equity. To maintain or adjust the capital structure, the Company will require additional member contributions, take on additional debt or sell assets to reduce debt.

7. SUBSEQUENT EVENT

On April 13, 2018, the Company completed the transaction with Koios Beverage and as a result, Koios Beverage acquired 100% of the Company by issuing 15,000,000 common shares (the "Payment Shares") to the security holders of the Company (the "Transaction"). Upon the closing of the Transaction, the Company became a wholly owned subsidiary of Koios Beverage.