FORM 2A

LISTING STATEMENT

ePlay Digital Inc.

NOVEMBER 21, 2016

Forward-Looking Statements

The information provided in this Listing Statement, including information incorporated by reference, may contain "forward-looking statements" about the Issuer. In addition, the Issuer may make or approve certain statements in future filings with Canadian securities regulatory authorities, in press releases, or in oral or written presentations by representatives of the Issuer that are not statements of historical fact and may also constitute forward-looking statements. All statements, other than statements of historical fact, made by the Issuer that address activities, events or developments that the Issuer expects or anticipates will or may occur in the future are forward-looking statements, including, but not limited to, statements preceded by, followed by or that include words such as "may", "will", "would", "could", "should", "believes", "estimates", "projects", "potential", "expects", "plans", "intends", "anticipates", "targeted", "continues", "forecasts", "designed", "goal", or the negative of those words or other similar or comparable words.

Forward-looking statements may relate to future financial conditions, results of operations, plans, objectives, performance or business developments. These statements speak only as at the date they are made and are based on information currently available and on the then current expectations of the Issuer and assumptions concerning future events, which are subject to a number of known and unknown risks, uncertainties and other factors that may cause actual results, performance or achievements to be materially different from that which was expressed or implied by such forward-looking statements, including, but not limited to, risks and uncertainties related to: the Issuer's limited operating history, negative operating cash flow, additional capital requirements and liquidity, a new and uncertain market for the Issuer's products, product development, technological advancement, obtaining and protecting intellectual property rights, claims of infringement relating to the intellectual property rights of others, reliance on management, competition, claims and legal proceedings, conflicts of interest uncertainty of use of proceeds, market price of the common shares and volatility and no established market for the Issuer's common shares, and other risk factors set forth under "Item 17.1 – Risk Factors".

With respect to the forward-looking statements contained herein, although the Issuer believes that the expectations and assumptions on which the forward-looking statements are based are reasonable, undue reliance should not be placed on the forward-looking statements, because no assurance can be given that they will prove to be correct. Consequently, all forward-looking statements made in this Listing Statement and other documents of the Issuer are qualified by such cautionary statements and there can be no assurance that the anticipated results or developments will actually be realized or, even if realized, that they will have the expected consequences to or effects on the Issuer. The cautionary statements contained or referred to in this section should be considered in connection with any subsequent written or oral forward-looking statements that the Issuer and/or persons acting on the Issuer's behalf may issue. The Issuer undertakes no obligation to update or revise any forward-looking statements, whether as a result of new information, future events or otherwise, other than as required under securities legislation.

Market And Industry Data

This Listing Statement includes market and industry data that has been obtained from third party sources, including industry publications. The Issuer believes that its industry data is accurate and that its estimates and assumptions are reasonable, but there is no assurance as to the accuracy or completeness of this data. Third party sources generally state that the information contained therein has been obtained from sources believed to be reliable, but there is no assurance as to the accuracy or completeness of included information. Although the data is believed to be reliable, the Issuer has not independently verified any of the data from third party sources referred to in this Listing Statement or ascertained the underlying economic assumptions relied upon by such sources.

Currency Information

In this Listing Statement, unless otherwise indicated, all references to "$" or "CDN$" are to Canadian dollars.

2. Corporate Structure

2.1 Corporate Name and Head and Registered Office

The Issuer's full corporate name is ePlay Digital Inc., (formerly Network Life Sciences Inc. (the "Issuer", or the "Company"), a reporting issuer in the provinces of British Columbia, Ontario and Alberta, having its principal place of business and registered office at 302 - 1107 - 17th Ave. SW, Calgary, AB T2C 0B5, and Suite 605 - 815 Hornby Street, Vancouver, B.C. CANADA V6Z 2E6, respectively.

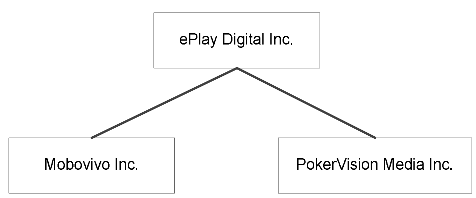
2.2 Jurisdiction of Incorporation

The Issuer was incorporated as Organach Beverage Acquisition Corp. pursuant to the Business Corporations Act (British Columbia) on September 19, 2013. The Issuer changed its name to Network Oncology Inc. on August 12, 2014, to Network Life Sciences Inc. on June 17, 2015, and then to ePlay Digital Inc. on October 6, 2016.

The Issuer has entered into agreements to acquire 2 companies - Mobovivo Inc. and PokerVision Media Inc. as described more fully below. The PokerVision acquisition closed on November 21, 2016 and the Mobovivo acquisition will close by mid-December as soon as it holds a shareholder meeting to formally approve the transaction. Support agreements from shareholders holding more than 66 2/3% of the issued and outstanding shares of Mobovivo have been granted to the Issuer.

2.3 Intercorporate Relationships

The corporate structure of ePlay Digital Inc. will be as set out below. The Company has entered into agreements to acquire both Mobovivo Inc. ("Mobovivo") and PokerVision Media Inc. ("PokerVision") as wholly owned subsidiaries, and has changed its name from Network Life Sciences Inc. to ePlay Digital Inc.:



2.4 Fundamental Change

The Issuer has acquired PokerVision Media Inc and will acquire another - Mobovivo Inc. (together the "Acquisition"). Mobovivo is a Calgary based company in the multimedia software space. This company has been in business for 8 years. Mobovivo is an award-winning software company that offers a white label interactive video and content marketing platform to engage audiences. Mobovivo's innovative solutions integrate TV, VOD, sports, content marketing, interactivity, and social media to create multi-platform destinations and campaigns for brands. Mobovivo technology solutions engage audiences in seven languages and in 18 countries. Customers and target audiences include the following: the Academy Awards, FIFA World Cup, AXS TV, NFL, NBA, AXN, Time Warner Cable, Los Angeles Lakers, Sportsnet, Fiat, Ford, Samsung, Grolsch, Sony Pictures, The Hollywood Reporter, CPAC, Alliance Films, Globo TV, ESPN, and Intel.

PokerVision is a Calgary based media and sports entertainment company focused on building a global multi-platform broadcasting network, *the PokerVision Network*, to deliver content to consumers via new digital media as well as traditional television and other broadcast platforms. PokerVision plans to host world renowned and branded events on a global basis and lead the paradigm shift in media engagement by producing interactive TV with engaged viewership, building new revenue models and driving traffic through a range of consumer platforms.

2.5 Non-corporate Issuers and Issuers incorporated outside of Canada

This section is not applicable as the Issuer was incorporated in British Columbia.

3.0-3.1 General Development of the Business

The Issuer has determined that its previous business in generic oncological drug development was not tenable.

On September 27, 2016 and October 31, 2016, the Issuer entered into definitive agreements to acquire all of the issued and outstanding shares of Mobovivo and PokerVision for a total of 20 million common shares and 30,000,000 performance warrants ("Performance Warrants"). The PokerVision acquisition has closed, but the Mobovivo acquisition was structured as an amalgamation that requires a shareholder meeting and approval of two thirds of the votes cast at that meeting. Mobovivo's shareholders holding more than 66 2/3 % of the outstanding Mobovivo's shares have agreed to the acquisition. A meeting of the shareholders of Mobovivo is set for mid-December 2016 to approve the acquisition as required by the Alberta Company's Act. Closing of that transaction will occur shortly thereafter the meeting.

Each Performance Warrant entitles the holder to subscribe for one common share for a price of $0.20 for a period of 5 years, provided the vesting terms below are met:

- Upon receiving a valuation report by a mutually agreeable party which states that the total asset value for the Issuer is $100 million or higher, the entire block of 30 million warrants would become free for exercise; or

- Upon the Issuer's cumulative and recurring digital, event and television subscription revenues exceeding $100,000 per month then 30% of the Performance Warrants are released;

- Upon the Issuer's cumulative and recurring digital, event and television subscription revenues exceeding $200,000 per month then an additional 30% of the Performance Warrants are released;

- The balance of the Performance Warrants would be released if the recurring revenues exceed $300,000 per month; or

- Upon a successful takeover of the Issuer, approved by the Board of Directors, all Performance Warrants are released.

In order to fund the cost and integration of the Acquisitions, and advance their business plans, the Issuer is undertaking a concurrent private placement of up to $2 million by the issuance of up to 10 million common share units at a price of $0.20 per unit. Each unit consists of one common share and one transferrable warrant entitling the Holder to subscribe for an additional common share for $0.40 for one year from closing provided that if the closing price of the Issuer's shares on any stock exchange or quotation system on which the shares are listed or quoted is equal to or greater than $0.60 for a period of 10 consecutive trading days, the Issuer shall have the right to accelerate the expiry date. A total of $889,814 has been raised and closed to date.

3.2 Significant Acquisitions and Dispositions

The Issuer has recently undergone a change of business. It has or is in the process of divesting itself of its oncological drug rights, and plans to acquire 2 complementary companies in the broadcast and e-sports sector.

The pro-forma consolidated financial statements of the Issuer after giving effect to the year-end audited financial statements of each of Mobovivo and PokerVision, the Acquisitions as of June 30, 2016, and the June 30, 2016 financial statements of the Issuer are attached to this Form 2A – Listing Statement as part of Section 5.

3.3 Trends, Commitments, Events or Uncertainties

Other than as disclosed in this Listing Statement, the Issuer is not aware of any trends, uncertainties, demands, commitments or events which are reasonably likely to have a material effect on the Issuer's business, financial condition or results of operations.

4. Narrative Description of the Business

4.1 General

Mobovivo	**PokerVision**
Products & Services - Second Screen Content (involves the use of a tablet, phone or computer to provide an enhanced and augmented TV viewing experience) - Advertisement platform	**Products & Services** - Broadcast TV Network - Poker Events - Second Screen Content - Magazine Publishing
Target Customers - TV Networks - Brands - Content Creators	**Target Customers** - End-users: poker and gaming loving individuals - Corporate - Professional Poker players
Revenue Model	**Revenue Model**

- Customization and Set-up Fees
- Licensing Fees
- Maintenance Fees
- Digital Advertising
- Broadcast Advertising

Assets
- Content Management System
- Reputable Client Base
- Athlete Network Relationship
- Established User Base

- Advertisement
- Subscription
- Events (Canadian Poker Tour, World Poker Tour, Other Live Events)
- Magazine
- Digital

Assets
- Canadian Cable TV Network license
- Canadian Poker Tour rights and licenses
- World Poker Tour licensing agreement
- Canadian Poker Magazine publishing rights
- Social Media network and existing poker player base

Executive Summary - Mobovivo

Mobovivo is a Calgary, Alberta based company with an office in Venice, California. The company is in the business of creating next generation video networks with a focus on sports. Its customers are Fortune 500 companies such as Intel, Time Warner Cable, and ESPN, but also networks of athletes, theatre chains, restaurant chains, technology companies, corporate brands, stadiums and sports leagues. The future of the TV network is uncertain and just as Netflix became a movie, then TV channel, Twitch became a website then TV channel, Maker became a YouTube channel then TV channel, and so on, technology disruption will have profound impacts on the future of TV and video advertising.

The main technology drivers changing the nature of TV include social media, mobile, user engagement, and deep data insights. Social media has created direct connections between celebrities, athletes and fans. A small group of athletes can easily have a larger social following than the TV network they appear on the field each Sunday afternoon. This direct access has created an appetite among users for behind-the-scenes content and a perfect mechanism to deliver high quality video content to audiences shot on mobile phones and consumed on mobile phones - sometimes live. User engagement takes the form of augmented reality, daily fantasy, interactivity, enhanced content, stats, chat and even wearables that provides the ultimate behind-the-scenes look into an athlete and his performance, for example.

Advertisers and brands are reaching fans through celebrities, TV networks, sports stadiums, and restaurant chains with an increasing appetite for digital and mobile platforms where users can be activated at retail (for e.g. restaurants), reached directly and then provide the advertisers and brands with deep data insights provided about their engagement and behaviours.

Mobovivo receives revenue through setup fees, licensing of its proprietary software, data reporting, and advertising. Clients pay for the company to engage fans with its technology platform which includes apps for gamification, daily fantasy, social interaction, video, fan-celebrity engagement, sports stats, play-by-play updates, and news. ("*Gamification" is the application of typical elements of game playing [e.g. point scoring, competition with rules, rules of play] to other areas of activity, typically as an online marketing technique to encourage engagement with a product or service).*

GO-TO-MARKET PLAN

Mobovivo is already in market with large customers and a proven technology platform and customer portfolio. The company has just added Daily Fantasy, Pick Sheet and other sports and eSports games to its existing video, content, and gamification portfolio. In addition, the company has partnered with Who's Got Game and a large theatre and restaurant chain in Canada to engage users, utilizing Mobovivo's platform, in venues such as stadiums, theatres, sports bars and restaurants. The platform's new capabilities represent customer and revenue growth opportunities.

During the Summer Olympics in Rio, Mobovivo's platform was utilized to deliver an Augmented Reality (AR) experience unlocking behind the scenes content with a smartphone camera and images of athletes at the games.

These newest capabilities, AR and Daily Fantasy, on top of a mature video, social, content and gamification platform create an exciting B2B Go-To-Market opportunity for Mobovivo. The Go-To-Market plan is to leverage announcements, strategic partners, and existing implementations to drive B2B sales to brands, teams, leagues, stadiums, TV networks, restaurant chains, etc.

Mobovivo is already trusted by ESPN and Intel to deliver World Cup scale solutions to entertain fans while they watch the game; now you can play along with Daily Fantasy, Pick Sheet, In-Game Polling and OH-9. These daily sports and eSports games will be marketed to key segments with unique capabilities such as content, behind the scenes live video, celebrity-fan engagement, etc.

Mobovivo will enable new experiences for its clients:

- Pokemon Go and Daily Fantasy together for teams, stadiums and restaurants chains;
- Yelp meets Daily Fantasy for beverage sponsors, restaurants and bars;
- ESPN meets Yahoo Fantasy for regional TV networks and teams;
- Free-to-Play Draft Kings meets Uber for sports consumer brands.

Business Model

Mobovivo's primary business objective is to engage fans and connect brands to this experience. There is almost always an advertiser. They want to be seen by consumers as entertaining, engaging, and exclusive. User experiences (typically video, apps, social media, and websites, broadcast TV, etc.) are pulled from a set of existing templates and delivered to users in an effort to engage and then gather data (email, social, preferences, etc.) back to the brand.

Mobovivo leverages its athlete network, gamification, video, or app technology to obtain clients. Clients are TV networks, brands, content creators, restaurant chains, and technology companies.

Revenue Model

Mobovivo makes its money from the following:

a. Customization and Set-Up Fees ($30-130k).

b. Licensing Fees ($36-80k per year).

c. Maintenance Fees ($24-50k per year).

d. Digital Advertising ($3-25 CPM):

   i. Video Pre-roll
   ii. Title Sponsor
   iii. Mobile and Web Banner
   iv. Feature Sponsor
   v. Social and celebrity engagement
   vi. Branded content

e. Broadcast Advertising ($30k - $500k).

Technology / Intellectual Property

Mobovivo's multi-platform content and advertising network platform consists of five content players, hundreds of data sources, advertising engines, and data insight reports for clients.

Content players include:

a) App

b) Web

c) Stadium Big Screen and Venue Big Screen (Closed Circuit TV)

d) Social Media

e) Broadcasts

There are two main data sources: Sports Data and Crowd Sourced Data.

Sports data includes athlete-generate video, live broadcast, behind-the-scenes video, wearable data, but also sport score data, player data, news, replays, and so on.

Crowd-sourced data includes gamification, location, search and social trends, and user interaction and behaviour data that provides a level of engagement and entertainment above simply content and video.

These data sources are brought together with ads on multiple customer destinations / platforms to engage, measure, and entertain.

The core of Mobovivo's platform is a Content Management System (CMS) that manages over 500 sources data, video, ads, and content. This is a multi-tenant system where each customer gets a customized instance of the CMS that enables management and operation of their solution. The key components of the system are:

f) Gamification - daily fantasy, pick-sheet, in-game, polling, trivia, leaderboards, badges

g) Play-by-Play Content - sports updates and related content

h) Video Management and Players

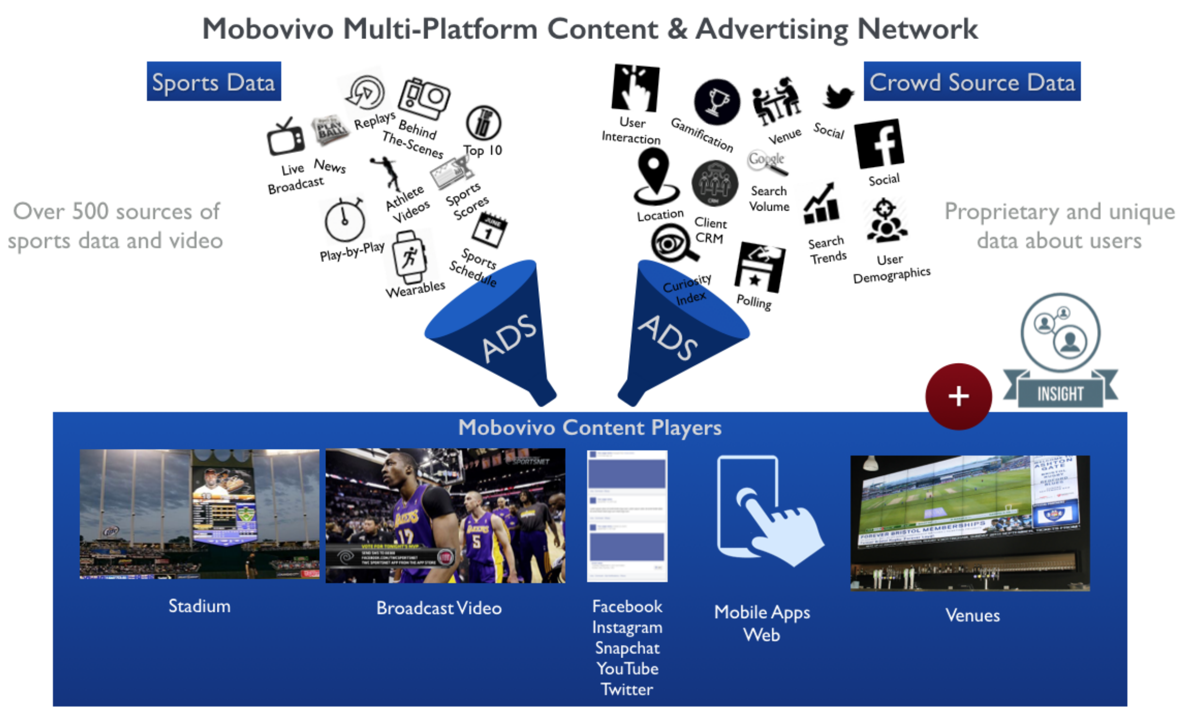
i) Ad Engine

j) Social Integration

k) Chat

l) Sports stats, scores, schedules, news and information

m) Athlete media tools and videos



Competition

Mobovivo's competition is primarily in-house development and in some ways Facebook, Twitter and Daily Fantasy B2B companies like Global Daily Fantasy. Facebook and Twitter are free platforms for clients to use to engage with fans and is cited as a competition or an alternative to using Mobovivo. In-house development also creates friction for sales. To overcome competition, Mobovivo brings exclusive athlete relationships and content, gamification, wearables, and deep data insights to clients.

Focusing on sports networks, these in-house IT teams that become competitors have the following weaknesses:

- Access to athletes is only through each of the league, agent, union, and team
- Athletes have better and growing faster access to fans, brands, and charities than sports networks
- Barriers of entry to media creation are decreasing - iPhone 6 and Gorilla Pod
- Fans want behind-the-scenes access
- eSports is growing fast and ball and stick sports that sports networks focus on are shrinking
- Gamification is a common weakness at most companies including sports networks
- Access to and ability to generate/read/analyse data insights that drive increased revenue

Mobovivo has had to position itself in the marketplace to compete against free social media and in-house teams. In particular focusing on adding key technology and strategic partnerships that play on competitors weaknesses, the company has taken the following steps:

2. Initiated an Athlete Content and Advertising Network targeting 500 athletes in over 10 sports:

    (A) Gaining access to behind-the-scenes and athlete-generated media;
    (B) Creating media tools for athletes - live streaming, publishing and monetization;
    (C) Establishing strategic partnerships with sensor and wearable manufactures.

3. Added eSports to the Mobovivo platform;

4. Add content marketing engine to amplify content through athlete social media;

5. Enhanced gamification offerings and technology in the platform;

6. Added deep data insights service and solution to platform focused on user activation and increased client revenue metrics.

Customers

Several key customer segments are as follows:

7. TV Nets - ESPN, TWC, CPAC, Televisa;
8. Brands - Fiat, Samsung, Jack Daniels;
9. Technology - Who's Got Game, Intel;
10. Venues/Teams/Stadiums - Cineplex, Dodgers, Rams, etc.

Executive Summary – PokerVision

PokerVision (also "PMI" or the "Company" in this section), established in 2013, is a media and sports entertainment company focused on building a multi-platform broadcasting network, the PokerVision Network, whose business combines a traditional cable television network with proprietary mobile and new media broadcasting assets. The Company is focused on building a fully-vertically integrated revenue model and building its poker, gaming and media brands to world class status in their respective markets.

Management has described the Company's mission as follows:

"Our mission is to be a global leader in the revolution of traditional television, digital and new media platforms for the sports and entertainment industry".

In 2013, PokerVision launched in Alberta by acquiring the provincial rights to the Canadian Poker Tour ("CPT") and became licensed by the Alberta Gaming and Liquor Commission ("AGLC"). In 2014, the Company held two of the largest poker tournaments in Alberta in the past ten years. The Alberta test market proved that growing demand, profitable casino host agreements and a need for television coverage existed, which could be translated both nationally and internationally into a highly profitable business.

Over the past two years the Company has achieved the following milestones:

- obtained broadcast TV license for PMI's 24-hour poker-focused cable television network, the PokerVision TV Network, from the Canadian Radio-television and Telecommunications Commission ("CRTC");

- built a management team with experience in broadcast television, poker, technology, event management, sales, marketing, and distribution;

- developed a technology partnership with MoboVivo for second-screen and social media content;

- began development of seven original programs / series for distribution; and,

- acquired key Canadian Poker Tour assets from Heads Up Entertainment International Inc. ("Heads Up"), including brands, content, and licenses for all CPT Tour Events, CPT TV content, CPT program library, and the publishing rights to Canadian Poker Player ("CPP") Magazine, Canada's only national poker publication.

The Company is now ready to deliver its mobile and digital new media delivery solutions to engage and monetize the customer base from the traditional cable TV network into today's evolving broadcast and digital marketplace.

PokerVision is partnering with MoboVivo, one of the world's leading suppliers of second screen content and mobile app integration with poker-centric engagement tools, to drive Company revenues through both app subscriptions and advertising while building a traditional subscriber base for the main cable and satellite network channel.

PokerVision is currently negotiating an additional license agreement with one of the world's leading poker brands, the World Poker Tour ("WPT"), for exclusivity in Canada which comes with existing contracts, television and digital content production and social media and gaming opportunities. In addition to the planned live event coverage, PMI is contracting over 800 hours of world class poker television content as a base for its program wheel.

PokerVision Business

❖ PokerVision offers a complete solution to the poker industry including event structuring, marketing, branding, player recruitment, social media solutions, live event streaming and TV coverage. PokerVision's completed offering package will reached out to all stakeholders in the poker industry ranging from players, consumers, broadcasters, land-based and online casinos.

❖ The Company's products and services are outlined below:

Broadcast Division

- Approved by CRTC for Exempt Category B Service.
- In discussions with broadcast distributors to include PokerVision TV as part of their channel offerings (Shaw, Rogers, Telus Optik, Bell).
- Broadcast live CPT and WPT events from Canadian casinos – 12
- Build on the existing 400+ hours of library content with new interactive programming.
- News, analysis, scripted and unscripted content related to Poker, gaming and fantasy sports.
- Contract master control facilities to reduce overhead and share services.
- Merge with social media, gamification and mobile revenue opportunities.

Event Division

- Acquired rights to all CPT events.
- Hosted or sanctioned over 6,000 events since 2004.
- In the process of licensing rights to WPT events in Canada.
- WPT500, Main WPT Tour and both televised and non-televised events.
- Plans to launch the largest poker tournament in Canadian history in 2016.
- Supported by broadcast division and social media apps.
- Multiple revenue sources.
- License fees from casinos
- Registration fees.
- Advertising & sponsorship.

Second Screen Engagement

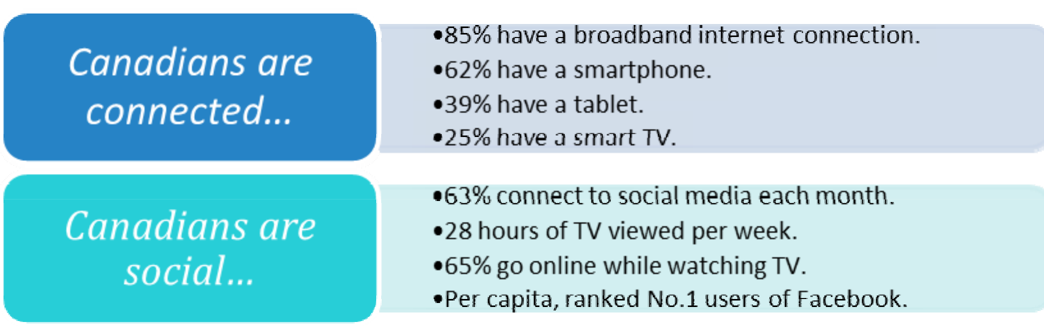
- Drives viewership, loyalty and demand for broadcast TV.
- Provide content on a second screen (smartphone, tablet) to connect TV viewers to the program they are watching.
- Direct interaction / call to action (e.g., voting).
- Gamification.
- Secondary ad platform – synced with TV ads.
- Social chat and social gaming.
- Fantasy Poker Leagues
- Photos & votes included in live broadcasts.

❖ PokerVision, since its incorporation in 2013, has built a strong management team in two distinct strategic business units – the Broadcast Division and the Event Division. The Company's key assets include:

- Canadian cable TV network;
- second screen TV network companion platforms;
- assets acquired from CP;
- licensing agreements to WPT;
- publishing rights to the CPP Magazine;
- social media network and existing player base reaching millions of poker players;
- casino contracts for major televised poker tournaments;
- concepts / pre-production of seven original programs;
- marketing channel for online poker companies; and,
- educational platforms for players through boot camps, online streaming and TV programming.

A Large and Growing Media & Entertainment Market

Canada has a large and growing media & entertainment market. According to a study conducted by the Canada Media Fund ("CMF"), Canadians are connected, social, and game lovers. Research shows that Canadians watch 28 hours of TV on average per week, with 63% connected to social media each month. According to CMF, 85% of Canadian households have a broadband internet connection, and 62% of Canadians have a smartphone. PokerVision is planning to build a multi-platform broadcasting network to target the interconnected, social and growing Canadian demographic.



Traditional television's reach is still undeniable despite the rise of online and mobile video viewing. A recent CRTC announcement stated that television revenues in Canada in 2014 increased by 3.1% to $4.2 billion in which specialty sports services programming led the way with an annual growth rate of 13.6%. Sports services were a major driver of revenues for the year, with revenues for channels like

TSN, Sportsnet and RDS going up by $124.2 million. The number of sports channels available also increased in 2014, with TSN adding three regional feeds.

- In 2014, PricewaterhouseCoopers ("PwC") issued the Global and Entertainment Media Outlook for 2014-2018, where they forecast Canadian entertainment and media revenues will rise at a capitalized annual growth rate ("CAGR") of 5% over the next five years, from $47.9 billion in 2014 to $61.2 billion in 2019. Turning to advertising, Canadian advertising revenues will rise at a CAGR of 3.6% to 2019, with digital advertising revenue rising at a 10.7% CAGR.

- In Canada, 92.1% of households subscribe to television services (cable, satellite and IPTV). In a recent CRTC announcement, total television revenues from 230 specialty, pay, pay-per-view and video-on-demand television services in Canada increased by 3.1% to $4.2 billion in 2014. The increase in revenues in 2014 was largely attributable to an increase of 5.9% in subscription revenues ($160.3 million).

- On an individual basis, sports services (such as TSN, SportsNet and RDS) were among the specialty services with the highest increase in revenues, $124 million (13.6%). Expenditures in the sports programming category also showed the greatest increase at $132 million.

- In 2014, net advertising revenues generated by the major media amounted to $12.1 billion, of which $3.5 billion was contributed to television advertising.

- The global poker industry has achieved significant growth over the past decade in terms of recognition and social media outreach. Poker now has 100 million fans globally and grown to become an almost US$4 billion industry around the world, according to Global Poker Index ("GPI"), a leading digital portal for the poker industry owned by Mediarex Sports & Entertainment. More than US$1 billion was spent on buy-ins by live players in poker tournaments aggregated by the GPI across 94 countries in 2013, up from US$960 million in 2012. The GPI reported that 6,363 live events were held worldwide, attracting 1,168,042 players in 2012.

- North America and Europe made up most of the worldwide poker market. The two continents combined took 91% of all tournament dollars in 2012. Over 91% of the tournament dollars in North America were spent in the United States. Canada spent US$20.5 million dollars in tournament events, representing 4% of the total North America spending.

Financial Plan

- The Company is building multiple revenue streams tapping into a growing industry with no dominant player. The ability to monetize events from multiple platforms creates a unique value proposition within the global poker and gaming market.

- The following are the planned primary revenue sources for the Company: (1) traditional cable and satellite subscriptions through broadcast distributors; (2) TV network advertising sales, airtime buys, infomercials and affiliate programs; (3) mobile and social media applications through subscription and advertising; (4) event-based fees from licenses, registration fees, advertising and sponsorships; (5) in-house production studio and facilities; and, (6) global broadcast partnerships and distribution.

12-Month Business Objectives

a) e-Play has several business objectives it needs to complete within the next twelve months. These include objectives to:

- Executing on both of the complimentary business plans of Mobovivo and PokerVision;
- Seek further capital to expand business opportunities and create distribution content for multi-media platforms planned and in place; and
- Obtain revenue targets from the business build out of both companies.

b) In order to achieve these business objectives the Issuer has to meet specific milestones:

PHASE 1 – Business Objectives – First 6 Months

Objective	Milestone	Timeframe	Cost
Obtain BDU Agreements (Broadcast Distribution Undertaking – "BDU")	BDU Research Broadcast Distribution Undertaking - Research to survey users at different price points, market penetration, game participation, user profile.	10/31/2016	$20,000
Obtain BDU Agreements	BDU Presentation Deck Broadcast Distribution Undertaking - Presentation using powerpoint and video presentation based on BDU Research aimed at distributor satellite and cable companies	11/15/2016	$5,000
Obtain BDU Agreements	BDU Distribution Agreement Broadcast Distribution Undertaking - Up to 80 companies are involved, but 5 companies carry 80% of the distribution industry for home television from Cable and satellite	11/30/2016	$5,000
Launch Premium Events in Casino	Secure event agreement Canadian Poker Tour televised event - 4 currently in the works in Canada	12/15/2016	$10,000
Produce Original Programming	Co-Production Agreement Video programming for reality TV shows, live event coverage, news magazine styled programming, other media that will air on the PokerVision Network	2/15/2017	$250,000
Launch Premium eSports Event	Secure event agreement E-sports application - sports tournament coverage event in computer gaming	3/15/2017	$10,000
	TOTAL PHASE 1 COSTS		**$300,000**

PHASE 2

Objective	Milestone	Timeframe	Cost
Raise Secondary Funding of $4 million	Fund Raising Completion To allow expansion of programming and to prepare to launch global broadcast distribution	2017	$280,000
Network Broadcast and Master Control Center	Creation of Master Control Centre Mechanical and Electrical control center for commercials, input feeds, feed syndication and output	06/02/2017	$15,000/mo
Launch CyberRail App	Design, Develop, Implement App Player generated digital application to create a second screen experience for TV network viewers, players at live events, and to facilitate social medial engagement	7/15/2017	$250,000
Relaunch of CDN Poker Player Magazine	Creation and Launch of Quarterly Magazine Quarterly magazine aimed at poker players across the country in both online and hard copy version, distributed free in poker rooms across the country	07/31/2017	$25,000
Secure Strategic Industry Canada license	Licence Agreement Negotiate globally recognized poker brands to license rights to market their brand for marketing purpose.	11/30/2016	100,000
Launch Daily Fantasy platform in the US and Canada	Licence Agreement Social daily fantasy platform for North America - earning incentives for picking winners from events and leagues around the world	12/15/2017	$25,000
Reach quarterly revenues of $350,000	Revenue Milestone Achievement Through closing broadcast distribution deals and launching Poker Television Network to viewers, generated advertising revenue from multiple broadcasting regional platforms. Generating revenue through licensing agreements and player generated revenue at live events.	2017	$100,000
Licence programming	Licence Agreement Acquire additional programming or other poker shows as content for the PokerVision Network	2017	$80,000
	TOTAL PHASE 2 COSTS		**$580,000**

Available Funds

As at the date hereof, the Issuer has closed a total of $884,814 from its concurrent private placement. After it's working capital deficiency, as set out in the June 30, 2016 proforma of $208,977 is taken into account, and allowing for approximately $365,000 in business change related transaction costs, ongoing administrative costs, advances to its proposed subsidiaries, and private placement finders fees, it has approximately $310,000 in immediately available cash to apply toward its business objectives. The Issuer intends to continue raising funds under its private placement for continuing general corporate purpose and corporate expansion.

Employees

Mobovivo and PokerVision have eight full time and four part time employee/consultants respectively. E-Play Digital has three part time consultants providing services.

4.2 Asset Backed Securities

The Issuer does not have any asset backed securities.

4.3 Companies with Mineral Properties

The Issuer does not have any mineral projects.

4.4 Companies with Oil and Gas Operations

The Issuer does not have oil and gas operations.

5. SELECTED CONSOLIDATED FINANCIAL INFORMATION

5.1 Selected Consolidated Financial Information and Management's Discussion And Analysis

The audited year end statements for both Mobovivo and PokerVision and the Issuer's unaudited financial statements for the period are attached hereto as Schedule "A". Pro forma financial statements for the Issuer upon completion of the asset acquisition are attached as Schedule "B".

The following table sets out selected pro forma financial information as at and for the period indicated. Such information is derived from the unaudited pro forma financial statements of the Issuer attached as Schedule "B".

The information below should be read in conjunction with the Issuer's management's discussion and analysis and unaudited consolidated financial statements and related notes and other financial information, all of which are available on www.sedar.com. The Issuer has not had any material sales or revenues and has not declared any dividends.

Upon closing of $1 million of the concurrent private placement the following table sets out selected pro forma financial information as at and for the period indicated. Such information is derived from the unaudited pro form financial statements of the Issuer attached as Schedule "B".

Pro-forma Information	As at June 30, 2016 (Post Financing, at Listing) (unaudited) ($)
Revenues	-
Net (loss)	(297,098)
Net (loss) per share (undiluted) and fully diluted)	($0.01) undiluted ($0.01) fully diluted
Total assets	4,239,334
Long term debt	2,487,514
Working capital	791,023
Total liabilities	2,868,489
Stockholders' equity	1,370,845

The following table sets forth summary financial information for the Issuer for the periods ending December 31, 2015 and June 30, 2016. This summary financial information should only be read in conjunction with the Issuer's financial statements, including the notes thereto located in Schedule A.

	Annual Period ending December 31, 2015 (Audited)	Six Month Period June 30, 2016 (Unaudited)
Revenues	-	-
Net (loss)	(3,417,646)	(297,098)
Net (loss) per share (undiluted and fully diluted)	(0.70)[(1)]	(0.04)
Total assets	738	85,150
Long term debt	-	622,157
Working capital	(1,016,456)	(91,999)
Total liabilities	1,017,194	714,305
Stockholders' equity	(1,016,456)	(629,155)

(1) After giving effect to the 1:5 reverse share split occurring on May 20, 2016.

5.2 Selected Quarterly Information

For the 3-month periods ending	6/30/16 $	3/31/16 $	12/31/15 $	9/30/15 $	6/30/15 $	3/31/15 $	12/31/14 $	9/30/14 $	6/30/14 $
Total revenues	-	-	-	-	-	-	-	-	-
Expenses	(215,015)	(28,901)	(150,023)	(278,035)	(161,032)	(955,464)	(45,529)	(15,898)	20,631)
Net income	(268,197)	(28,901)	(2,023,115)	(278,035)	(161,032)	(955,464)	(45,529)	(15,898)	20,631)

5.3 Dividends

There are no restrictions on the Issuer's ability to pay dividends. The Issuer has not paid dividends in the past, and has no present intention of paying dividends in the future.

5.4 Foreign GAAP

The financial statements are prepared in accordance with International Financial Reporting Standards.

6. Management's Discussion and Analysis

The Management's Discussion and Analysis of the Issuer should be read in conjunction with the financial statements for the for the period ending June 30, 2016 attached to this Listing Statement as Schedule "A", as well as the pro forma financial statements of the Issuer attached to this Listing Statement as Schedule "B".

ADDITIONAL INFORMATION

Additional information pertaining to the Issuer is available on the SEDAR website at www.sedar.com.

7. Market for Securities

7.1 The Issuer's securities have been listed and posted for trading or quoted on the CSE Exchange under the symbol "NOI". Upon the closing the contemplated acquisitions herein, the Company's symbol will change to "EPY" upon the change of name to "e-Play Digital Inc."

8. Consolidated Capitalization

The following table sets forth the consolidated capitalization of the Issuer:

Designation of security	Authorized	Outstanding as at November 17, 2016 (After Closing of Concurrent Private Placement and Concurrent Corporate Acquisitions)
Common shares(1)	Unlimited	44,155,244
Options(2)	10%	525,000 464,160
Warrants exercisable at: \$0.06 per share(3) \$0.40 per share(4) Performance Warrants (5)	N/A	 8,000,000 5,350,000 30,000,000
Total outstanding shares fully diluted		**88,494,404**

[1] The Company will issue 20,000,000 shares to the shareholders of Mobovivo and PokerVision in conjunction with the acquisition of these two companies. The Company is raising up to $2 million from $0.20 units comprised of one common share and one share purchase warrant to purchase an additional common share at $0.40 per share for a one year term from the date of closing. The Company assumes $1 million in private placement will be raised upon closing and 5,000,000 common shares will be issued on or before closing.

[2] The Company has 525,000 options outstanding at $1.25/share until August 16, 2017; The Company will issue 464,160 share options at $0.59/share to certain holders in conjunction with the acquisition of Mobovivo.

The Issuer has the following warrants outstanding as of the date of this Form 2A:

[3] 8,000,000 warrants to purchase common shares at a price of $0.06 per share expiring on May 31, 2017;

[4] 5,350,000 warrants to purchase common shares at a price of $0.40 per share expiring one year after the date of closing that will be issued on or before listing subject to the completion of at least $1,000,000 in current private placement. The Company is raising up to $2 million from $0.20 units comprised of one common share and one share purchase warrant to purchase an additional common share at $0.40 per share for a one year term from the date of closing. To the date of this Form 2A, a total of $889,814 in private placement proceeds has been closed. Finders fees to eligible finders may include 7% brokers warrants on identical terms and conditions as warrants in the private placement with such amount included in the estimated 5,350,000 total warrants to be issued;

[5] See s.3.1 for terms.

9. Options to Purchase Securities

9.1 At the annual general and special meeting of shareholders of the Issuer, held on December 19, 2013, to approve the prior plan of arrangement, the shareholders approved and adopted an incentive stock option plan for the Issuer on a going forward basis.

The Issuer's stock option plan, which makes a total of 10% of the issued and outstanding shares of the Issuer available for issuance thereunder, consists of the following provisions:

Number of Shares Reserved. The number of common shares which may be issued pursuant to options granted under the plan shall not exceed ten (10%) percent of the issued and outstanding common shares from time to time at the date of grant.

Maximum Term of Options. The term of any options granted under the plan is fixed by the board of directors and may not exceed five years from the date of grant. The options are non-assignable and non-transferable.

Exercise Price. The exercise price of options granted under the plan is determined by the board of directors, provided that the exercise price is not less than the price permitted by the Canadian Securities Exchange or, if the common shares are not listed on the Canadian Securities Exchange, then such other exchange or quotation system on which the common shares are listed or quoted for trading.

Amendment. The terms of an option may not be amended once issued under Canadian Securities Exchange requirements. If an option is cancelled prior to the expiry date, the Issuer shall not grant new options to the same person until thirty days have elapsed from the date of cancellation.

Vesting. Vesting, if any, and other terms and conditions relating to such options shall be determined by the board of directors of the Issuer or the Committee (as hereinafter defined) from time to time and in accordance with Canadian Securities Exchange requirements.

Termination. Any options granted pursuant to the plan will terminate generally within ninety days of the option holder ceasing to act as a director, officer, employee, management company or consultant of the Issuer or any of its affiliates, and within generally thirty days of the option holder ceasing to act as an employee engaged in investor relations activities, unless such cessation is on account of death. If such cessation is on account of death, the options terminate on the first anniversary of such cessation. If such cessation is on account of cause, or terminated by regulatory sanction or by reason of judicial order, the options terminate immediately. Options that have been cancelled or that have expired without having been exercised shall continue to be issuable under the plan. The plan also provides for adjustments to outstanding options in the event of any consolidation, subdivision or exchange of the Issuer's common shares.

Administration. The plan is administered by the board of directors of the Issuer or, if the board of the Issuer so elects, by a Committee (the "**Committee**"), which committee shall consist of at least two board members, appointed by the board of directors of the Issuer.

Board Discretion. The plan provides that, generally, the number of the Issuer's common shares subject to each option, the exercise price, the expiry time, the extent to which such option is exercisable, including vesting schedules, and other terms and conditions relating to such options shall be determined by the board of directors of the Issuer or the Committee and in accordance with Canadian Securities Exchange requirements.

10. Description of the Securities

10.1 Description of the Company' Securities

As of the date of this Listing Statement and the closing of $1 million of the concurrent private placement and acquisitions, there are 44,155,236 common shares issued and outstanding, 8,000,000 outstanding warrants exercisable into 8,000,000 common shares at $0.06 per share until May 31, 2017, 5,350,000 outstanding warrants exercisable into 5,350,000 common shares at $0.40 per share for a period of one year from the closing date, 525,000 share options to purchase 525,000 common shares at $1.25/share until May 31, 2017, and, upon closing of the proposed acquisitions, 30,000,000 performance warrants exercisable into 30,000,000 common shares for a five year period from the closing date and 464,160 share options to purchase 464,160 common shares at $0.59 per share. The authorized capital of the Issuer consists of an unlimited number of common shares, having the following material characteristics:

Common Shares

Holders of the common shares are entitled to: (a) receive notice of and attend any meetings of shareholders of the Issuer and are entitled to one vote for each common share held, except meetings at which only holders of a specified class are entitled to vote; (b) the right to receive, subject to the prior rights and privileges attaching to any other class of shares of the Issuer, including without limitation the rights of the holders of preferred shares, any dividend declared by the Issuer; and (c) the right to receive, subject to the prior rights and privileges attaching to any other class of common shares, including without limitation the holders of preferred shares, the remaining property and assets of the Issuer upon dissolution. Subject to the provisions of the Business Corporations Act (British Columbia), the Issuer may by special resolution fix, from time to time before the issue thereof, the designation, rights, privileges, restrictions, and conditions attaching to each series of common shares including, without limiting the generality of the foregoing, any voting rights, the rate or amount of dividends or the method of calculating dividends, the dates of payment thereof, the terms and conditions of redemption, purchase and conversion if any, and any sinking fund or other provisions. No special right or restriction attached to any issued shares shall be prejudiced or interfered with unless all shareholders holding shares of each class whose special right or restriction is so prejudiced or interfered with consent thereto in writing, or unless a resolution consenting thereto is passed at a separate class meeting of the holders of the shares of each such class by the majority required to pass a special resolution, or such greater majority as may be specified by the special rights attached to the class of shares of the issued shares of such class.

The following table sets forth the capitalization of the Issuer as at the date hereof:

Designation of security	Authorized	Outstanding as at November 17, 2016 (After Closing of Concurrent Private Placement and Concurrent Corporate Acquisitions)
Common shares(1)	Unlimited	44,155,244
Options(2)	10%	525,000 464,160
Warrants exercisable at: $0.06 per share(3) $0.40 per share(4) Performance Warrants (5)	N/A	 8,000,000 5,350,000 30,000,000
Total outstanding shares fully diluted		**88,494,404**

(1) The Company will issue 20,000,000 to the shareholders of Mobovivo and PokerVision in conjunction with the acquisition of these two companies. The Company is raising up to $2 million from $0.20 units comprised of one common share and one share purchase warrant to purchase an additional common share at $0.40 per share for a one year term from the date of closing. The Company assumes $1 million in private placement will be raised upon closing and 5,000,000 common shares will be issued on or before closing.

(2) The Company has 525,000 options outstanding at $1.25/share until August 16, 2017; The Company will issue 464,160 share options at $0.59/share to certain holders in conjunction with the acquisition of Mobovivo.

The Issuer has the following warrants outstanding as of the date of this Form 2A:

(3) 8,000,000 warrants to purchase common shares at a price of $0.06 per share expiring on May 31, 2017;

(4)5,350,000 warrants to purchase common shares at a price of $0.40 per share expiring one year after the date of closing that will be issued on or before listing subject to the completion of at least $1,000,000 in current private placement. The Company is raising up to $2 million from $0.20 units comprised of one common share and one share purchase warrant to purchase an additional common share at $0.40 per share for a one year term from the date of closing. To the date of this Form 2A, a total of $889,814 in private placement proceeds has been closed. Finders fees to eligible finders may include 7% brokers warrants on identical terms and conditions as warrants in the private placement with such amount included in the estimated 5,350,000 total warrants to be issued;

(5)See s.3.1 for terms.

10.2–10.6 Miscellaneous Securities Provisions

None of the matters set out in sections 10.2 to 10.6 of CSE Form 2A are applicable to the share structure of the Issuer.

10.7 Prior Sales of Common Shares

In the 12-month period prior to the date of this Listing Statement, the Issuer has issued the following common shares:

DATE	#	PRICE PER SHARE	PURPOSE
Jun. 1, 2016	8,000,000	$0.05	Private Placement[(1)]
Jun. 1, 2016	5,687,977	$0.05	Debt Settlement[(2)]
Aug. 26, 2016	900,000	$0.20	Private Placement[(3)]
Sep. 19, 2016	1,132,570	$0.20	Private Placement[(4)]
Nov. 4, 2016	2,416,500	$0.20	Private Placement[(5)]
Total	18,137,047		

(1) On June 1, 2016, the Company issued 8,000,000 units of securities at $0.05 per unit as part of a non-brokered private placement with each unit comprised of one common share and one share purchase warrant to purchase an additional common share exercisable at $0.06 per warrant share until May 31, 2017.

(2) On June 1, 2016, the Company exchanged 5,687,977 shares at $0.05 per share to consultants and other debt holders for aggregate debt of $284,399. Of shares issued, 1,575,000 shares were issued to a related party who was also a director and officer.

(3) On August 26, 2016, the Company issued 900,000 units of securities at $0.20 per unit as part of a private placement with each unit comprised of one common share and one share purchase warrant to purchase an additional common share exercisable at $0.40 per warrant share until August 25, 2017. The Company also issued 63,000 additional brokers warrants on the same terms and conditions as the warrants forming part of the private placement.

(4) On September 19, 2016, the Company issued 1,132,570 units of securities at $0.20 per unit as part of a private placement with each unit comprised of one common share and one share purchase warrant to purchase an additional common share exercisable at $0.40 per warrant share until September 18, 2017. The Company also issued 68,950 additional brokers warrants on the same terms and conditions as the warrants forming part of the private placement.

(5) On November 4, 2016, the Company issued 2,416,500 units of securities at $0.20 per unit as part of a private placement with each unit comprised of one common share and one share purchase warrant to purchase an additional common share exercisable at $0.40 per warrant share until November 3, 2017. The Company also issued 197,750 additional brokers warrants on the same terms and conditions as the warrants forming part of the private placement.

10.8 Stock Exchange Price

The Issuer's securities are listed on the CSE Exchange, and the following is a summary of the trading price and volume for the last 12 months[(1)].

MONTH	VOLUME	CLOSING PRICE[(2)]
September – November 17, 2016	-	$ 0.28
August, 2016	566,333	0.28
July, 2016	53,071	0.10
June, 2016	359,346	0.10
May, 2016	2,301,669	0.11
April, 2016	3,376,386	0.075
March, 2016	92,680	0.325
February, 2016	615,580	0.40
January, 2016	1,082,323	0.30
December, 2015	699,176	1.25

November, 2015	344,820	1.25
October, 2015	87,000	1.25

(1) Source: http://web.tmxmoney.com/pricehistory.php?qm_page=99945&qm_symbol=NOI:CNX

(2) Share closing prices before May, 2016 utilize adjusted closing price to give effect to the 1:5 reverse share split occurring on May 20, 2016.

11. Escrowed Securities

11.1 There are no escrowed shares as at the date of the Listing Statement other than as set out below.

As part of its listing application to the Canadian Securities Exchange, the Issuer will enter into escrow agreements with certain shareholders of the Issuer, including all of the proposed directors, officers and significant shareholders, whereby all securities of the Issuer, beneficially owned or controlled, directly or indirectly, or over which control or direction is exercised by these parties and the respective affiliates or associates of any of them, will be placed in and made subject to an escrow agreement for a hold period of 36 months from the effective date of the listing.

Pursuant to the escrow agreement, 10% of the total escrowed shares will be released from escrow on the date the common shares are listed on the Canadian Securities Exchange, and 15% every six months thereafter, subject to acceleration provisions provided for in National Policy 46-201 – Escrow for Initial Public Offerings.

The following table sets out the number of securities proposed to be placed in escrow pursuant by certain shareholders of the Issuer:

Prior to Giving Effect to the Transaction	After Giving Effect to the Transaction*1	Name and Municipality of Residence of Security holder	Designation of Class	Number of Securities to Be Held in Escrow*1	Percentage of Class(1)
5,277,173	10,127,173	5 unaffiliated shareholders of PokerVision Media and e-Play Digital from Alberta, BC, Switzerland and Gibraltar	Common	4,850,000	11.0%
-	3,300,000	1 director and shareholder of PokerVision Media and e-Play Digital 1992689 Alberta Inc. Calgary, Alberta	Common	3,300,000	7.5%
-	275,000	8 employees/ consultants of PokerVision Media from Ontario, BC, and Alberta	Common	275,000	0.6%
-	5,000,000	1 > 10% affiliate of PokerVision Media	Common	5,000,000	11.3%

		HeadsUp Entertainment Inc., Colorado, USA			
-	1,682,179	29 unaffiliated shareholders of Mobovivo from Alberta and Ontario and BC.	Common	1,682,179	3.8%
-	3,317,821	1 officer director of Mobovivo and e-Play Digital Trevor Doerksen, Calgary, Alberta	Common	3,317,821	7.5%
-	**18,425,000**		**Common**	**18,425,000**	**41.7%**

1. Assumes 44,155,244 shares are issued and outstanding after giving effect to the transaction.

12. Principal Shareholders

12.1 As of the date of this Listing Statement, to the best of the knowledge of the Issuer, the only persons who beneficially own, directly or indirectly, or exercise control or direction over, more than 10% of the voting rights attached to all of the outstanding shares of e-Play Digital Inc. the Issuer are as follows:

Shareholder and Municipality of Residence	Number of Common Shares and Stock Options	Percentage of Common Shares Beneficially Owned(1)
HeadsUp Entertainment Inc. Colorado, USA	5,000,000	11.3%

(1) Assumes 44,155,244 shares are issued and outstanding after giving effect to the transaction.

13. Directors and Officers

13.1-13.3 Name, Address, Occupation and Security Holding

The following table provides the names, municipalities of residence, position, principal occupations and the number of voting securities that each director and officer of the Issuer beneficially owns, directly or indirectly, or exercises control over, as of the date hereof:

Name and Municipality of Residence	**Positions Held with the Issuer**	**Principal Occupation During the Last Five Years**	**Date Elected as Director**	**Shareholdings of the Issuer[2]**
Trevor Doerksen, Calgary, Alberta	Chief Executive Officer, President, and Director	President of Mobovivo since inception; experienced director and producer. Trevor has been innovating with online video, educational multimedia, user-generated content, new media, and bringing media and technology together since 1989.	Upon closing of the acquisitions contemplated hereunder	3,317,821 7.5%
Bill Thomas[1], Vancouver, British Columbia	Chief Financial Officer, Secretary, Treasurer, and Director	Independent Chartered Accountant in Canada. Thomas held senior positions with several publicly traded natural resource companies including Guerrero Exploration (as CFO), Taglikeme Corp. (CFO), Tresoro Mining Corp. (CFO and Director), Alaska Gold Corp. (CFO), Mainland Resources Inc. (CFO and Director), Hana Mining Corp (CFO), and NWT Uranium (CFO) between 2007 through to the present.	Jan. 8, 2015	1,608,333 common shares 3.6%
Lynne Kellner[1], Calgary, Alberta	Director	Founding Director of PokerVision Media. Award winning TV producer with 40 year experience in the TV industry. Held positions of Producer, Director, Executive Producer, and production manager formerly with the CBC for 31 years.	Upon closing of the acquisitions contemplated hereunder	3,300,000 7.5%
Manfred von Nostitz[1], Kuala Lumpur	Director	President, Asia Pacific, of the Corporate Council Consultancy S.A., based in Kuala Lumpur; veteran foreign business consultant	Apr. 14, 2015	187,500 share options exercisable at $1.87 /share until August 16, 2017

		specializing in the Asia Pacific region. With over three decades in the Canadian Foreign service he held the posts of Director General for South and Southeast Asia, the U.N. and Security & Intelligence, and went on to serve as High Commissioner to Malaysia and Brunei and as Canadian Ambassador to Pakistan/Afghanistan, Thailand, Laos and Myanmar.		

(1) Member of the Audit Committee.

(2) Assumes 44,155,244 shares are issued and outstanding after giving effect to the transaction.

The above information has been furnished by the respective directors individually.

13.4 Board Committees of the Company

Audit Committee

The overall purpose of the Audit Committee is to assist the Board in fulfilling its oversight responsibilities with respect to: the financial reporting process and the quality, transparency and integrity of the financial statements and other related public disclosures; internal controls over financial reporting; compliance with legal and regulatory requirements relevant to the financial statements and financial reporting; ensuring that there is an appropriate standard of corporate conduct for senior financial personnel and employees including, if necessary, adopting a corporate code of ethics; the external auditors' qualifications and independence; and the performance of the internal audit function and the external auditor. The Issuer has adopted a Charter of the Audit Committee of the Board of Directors.

13.5 Principal Occupation of Directors and Officers

Except as set out in the table below, none of our officers or directors are involved in acting as an officer of a person or company other than the Issuer as their principal occupation:

Name and Position	Principal Occupation
Trevor Doerksen, Chief Executive Officer, President, and Director	President, Founder and Director of Mobovivo, also experienced as a director and producer. Trevor has been innovating with online video, educational multimedia, user-generated content, new media, and bringing media and technology together since 1989.
Bill Thomas, Chief Executive Officer, Secretary, Treasurer and Director	Currently an independent business consultant and Canadian Chartered Accountant and operates as President, International Private Vaults, a company establishing private vaults for commercial and private use.
Lynne Kellner, Director	Currently an independent business consultant, and Director of PokerVision Media.
Manfred von Nostitz, Director	Currently an independent business consultant and President of the Corporate Council Consultancy S.A., based in Kuala Lumpur.

13.6 Corporate Cease Trade Orders or Bankruptcies

Other than as disclosed below, no director or officer of the Issuer has, within the last ten years prior to the date of this document, been a director or executive officer of any company (including the Issuer) that, while such person was acting in that capacity, (i) was the subject of a cease trade or similar order or an order that denied that company access to any exemption under securities legislation for a period of more than 30 consecutive days; or (ii) was subject to an event that resulted, after the director or executive officer ceased to be a director or executive officer, in that company being the subject of a cease trade or similar order or an order that denied the relevant company access to any exemption under securities legislation, for a period of more than 30 consecutive days; or (iii) within a year of that person ceasing to act in that capacity, became bankrupt, made a proposal under any legislation relating to bankruptcy or insolvency or was subject to or instituted any proceedings, arrangement or compromise with creditors or had a receiver, receiver-manager or trustee appointed to hold its assets.

On November 18, 2009, the British Columbia Securities Commission ("BCSC") issued a cease trade order to Mainland Resources Inc. ("Mainland") (OTCBB) for failure to file annual oil and gas disclosure records for the year ended February 28, 2009. Mainland subsequently filed the required records and on January 29, 2010 the BCSC issued a Revocation Order. On July 6, 2012, the BCSC issued a cease trade order to Mainland for failure to file annual financial statements for the year ended February 28, 2012 pursuant to Part 4 of National Instrument 51-102 Continuous Disclosure Obligations as well as a form 51-102F1 Management's Discussion and Analysis for the same period pursuant to part 5 of NI 51-102 and section 5(b) of BCI 51-509 and a form 51-102F2 Annual Information Form for the year ended February 28, 2012 pursuant to section 5(c) of BCI 51-509. The CTO remains in effect. Mr. Thomas was a director of Mainland at the time of the cease trade orders being issued and that order remained in effect for more than 30 days. Mr. Thomas was also the Chief Financial Officer and Secretary of Mainland from July, 2008 to September, 2009 and then from March, 2010 to February, 2013.

On May 4, 2012, Tresoro Mining Corp. ("Tresoro") (OTCBB) received a cease trade order (“CTO”) from the BCSC. The BCSC issued the CTO as a result of the following:

1. Tresoro’s annual information form for the year ended February 28, 2010 (the “2010 AIF”), which was filed on SEDAR pursuant to Part 6 of National Instrument 51-102 Continuous Disclosure Obligations (“NI-51-102”) and section 5(c) of BCI 51-509, disclosed scientific and technical information about the Guayabales property, which is a material property to Tresoro, that included references to a technical report dated May 28, 2010 (the “2010 Report”) that contained certain disclosures relating to measured, indicated and inferred mineral resource estimates for the Guayabales Project. However, the 2010 Report did not support the disclosure of material scientific and technical information in the 2010 AIF;

2. Tresoro's annual information form for the year ended February 28, 2011 (the “2011 AIF”) disclosed scientific and technical information about the Guayabales property and referred to an updated technical report dated February 8, 2011 (the “2011 Report”) that contains certain disclosure relating to measured, indicated and inferred mineral resources estimates for the Guayabales Project. However, Tresoro failed to file the 2011 Report as required by section 4.2(1)(f) of National Instrument 43-101 Standards for Disclosure for Mineral Projects;

3. Tresoro included similar statements about mineral resources in its various Management Discussion and Analysis, including those filed for all periods ending 2010 through to present; and

4. A research report prepared on August 17, 2010 by a third party, which received compensation from Tresoro for such report, and is linked to a September 17, 2010 news release, contained estimates of mineable reserves, gold mining revenues and current value that constitute a material change in the affairs of Tresoro. However, Tresoro failed to immediately issue and file a news release disclosing the nature and substance of the material change and file a material change report as required under section 7.1 of NI 51-102.

Tresoro subsequently filed the required records and on November 13, 2012 the BCSC issued a Revocation Order.

On July 8, 2013, the BCSC issued a cease trade order to Tresoro for failure to file annual financial statements for the year ended February 28, 2013 pursuant to Part 4 of National Instrument 51-102 Continuous Disclosure Obligations as well as a form 51-102F1 Management’s Discussion and Analysis for the same period pursuant to part 5 of NI 51-102 and section 5(b) of MI 51-105 and a form 51-102F2 Annual Information Form for the year ended February 28, 2013 pursuant to section 5(c) of MI 51-105. The CTO remains in effect. Mr. Thomas was an officer and director of Tresoro Mining Corp from August, 2008 until March, 2014.

On October 12, 2012, the BCSC issued a cease trade order to Alaska Gold Corp ("Alaska Gold") (OTCBB) for failure to file annual financial statements for the year ended May 31, 2012 pursuant to Part 4 of National Instrument 51-102 Continuous Disclosure Obligations as well as a form 51-102F1 Management's Discussion and Analysis for the same period pursuant to part 5 of NI 51-102 and section 5(b) of MI 51-105 and a form 51-102F2 Annual Information Form for the year ended May 31, 2012 pursuant to section 5(c) of MI 51-105. The CTO remains in effect. Mr. Thomas has been an officer and director of Alaska Gold since April 5, 2011.

13.7-13.8 Penalties or Sanctions

To the best of management's knowledge, no director or officer of the Issuer, or a shareholder holding sufficient securities of the Issuer to affect materially the control of the Issuer, has been subject to any penalties or sanctions imposed by a court relating to Canadian securities legislation or by a Canadian securities regulatory authority or has entered into a settlement agreement with a Canadian securities regulatory authority relating to trading in securities, promotion or management of a publicly traded issuer or theft or fraud, or has been subject to any other penalties or sanctions imposed by a court or a regulatory body that would be likely to be considered important to a reasonable investor making an investment decision.

13.9 Personal Bankruptcies

No proposed director, officer or promoter of the Issuer has, within the 10 years before the date of this document, become bankrupt, made a proposal under any legislation relating to bankruptcy or insolvency, or become subject to or instituted any proceedings, arrangement or compromise with creditors, or had a receiver, receiver-manager or trustee appointed to hold its assets.

13.10 Conflicts of Interest

Some of the directors and officers of the Issuer are also directors, officers and/or promoters of other reporting and non-reporting issuers. Accordingly, conflicts of interest may arise which could influence these persons in evaluating possible acquisitions or in generally acting on behalf of the Issuer, notwithstanding that they are bound by the provisions of the *Business Corporations Act* (British Columbia) to act at all times in good faith in the best interests of the Issuer and to disclose such conflicts to the Issuer if and when they arise.

The Issuer has adopted a Code of Business Conduct and Ethics (the "Code"), which is intended to document the principles of conduct and ethics to be followed by the Issuer's directors, officers and employees. The purpose of the Code is to:

1. Promote honest and ethical conduct, including the ethical handling of actual or apparent conflicts of interest.

2. Promote avoidance of absence of conflicts of interest.

3. Promote full, fair, accurate, timely and understandable disclosure in public communications made by the Issuer.

4. Promote compliance with applicable governmental laws, rules and regulations.

5. Promote and provide a mechanism for the prompt, internal reporting of departures from the Code.

6. Promote accountability for adherence to the Code.

7. Provide guidance to the Issuer's directors, officers and employees to help them recognize and deal with ethical issues.

8. Promote integrity and deter wrongdoing.

9. To help foster a culture of integrity, honesty and accountability throughout the Issuer.

13.11 Management

Further information on the business experience and professional qualifications of the Issuer's directors, officers and promoters is set forth below:

Trevor Doerksen
CEO, President, and Director

Trevor was named Entrepreneur of the year by Digital Alberta in 2010 and has been at the intersection of media and technology for 20 years. Trevor is founder of Mobovivo and an experienced director and producer. Trevor has been innovating with online video, educational multimedia, user-generated content, new media, and bringing media and technology together since 1989. Trevor has B.Ed. and M.Sc. from the University of Calgary.

Bill Thomas, CA
CFO, Corporate Secretary, Treasurer, and Director

William D. Thomas. Mr. Thomas has over 38 years of experience in the finance and accounting areas, mainly in the natural resource sector. After 20 years with Kerr McGee Corp., ending in 2004, where he held various successive management positions with Kerr McGee Corporation's China oil and gas operations based in Beijing, China, as well its UK North Sea and Calgary locations, Mr. Thomas held senior positions with several publicly traded natural resource companies including Guerrero Exploration (as CFO), Taglikeme Corp. (CFO), Tresoro Mining Corp. (CFO and Director), Alaska Gold Corp. (CFO), Mainland Resources Inc. (CFO and Director), Hana Mining Corp. (CFO), and NWT Uranium (CFO) between 2007 through to the present. Mr. Thomas attained his Chartered Accountant (CA) designation from the Canadian Institute of Chartered Accountants in 1977. Previously, Thomas held financial positions with Algoma Steel, Denison Mines (1978-1980) and Norcen Energy (1980-1982). He holds an Honors Bachelor of Commerce and Finance degree from the University of Toronto and obtained his Chartered Accountant's designation in 1977. While working for Kerr McGee in China, Mr. Thomas received several awards, including the national foreign expert award in 1999 from the Chinese government and the foreign model worker award in 2000 from the Chinese National Offshore Oil Corp. for his efforts to forward Sino-International business relationships.

Lynne Kellner
Director

Mrs. Lynne Kellner has over 40 years of television production and management experience and has held positions that include Television Producer, Director, and Executive Producer for CBC-TV Sports. In 1989 she became the Winnipeg Production Manager for the launch of CBC Newsworld (now CBC News Network) followed by a move to Calgary in 1992 to become Production Manager for CBC Newsworld's Calgary Production Centre.

Mrs. Kellner spent 31 years with the Canadian Broadcasting Corporation (from 1965 to 1997), and twenty-five of those years were dedicated to working in the Network TV Sports Department. In fact, Lynne was Canada's first female Television Sports Producer, producing programs not only in Canada but the US, Europe and Japan. Some of her assignments included: Isolation-director for Hockey Night in Canada, Producer for CBC's National Curling coverage, 1976 Olympics in Montreal, 1984 Los Angeles, and 1996 Atlanta, Executive Producer for two Western Canada Games projects. Other assignments included CFL Football, Horse-racing, Swimming , Racquetball, as well as Darts.

During her time at the CBC, Mrs. Kellner worked on all genres of programs – music, drama, lifestyle, sports and news. She created new series, and introduced new ways of producing/directing existing ones. After her tenure at the CBC, Lynne continued her career as an independent producer/director with two successful series of The Best of Bridge cooking shows which aired nationally on the W-TV Network. In 2000 she went on to create an Internet Television Station for ABFG-TV

Mrs. Kellner continued her career as President and CEO of the FiftyPlus Television Network based in Calgary which received a license approval from the CRTC in 2005. Lynne has also been the television consultant to the Canadian Poker Tour since 2007 and founded PokerVision Media Inc. in January 2013 and has also handled all the financial and governance tracking and reporting.

Manfred von Nostitz

Mr. von Nostitz is a veteran foreign business consultant specializing in the Asia Pacific region. With over three decades in the Canadian Foreign service he held the posts of Director General for South and Southeast Asia, the U.N. and Security & Intelligence, and went on to serve as High Commissioner to Malaysia and Brunei and as Canadian Ambassador to Pakistan/Afghanistan, Thailand, Laos and Myanmar. Fluent in multiple languages, he holds a B.A. (Hon.) degree Arts & Science and an M.A. in Political Science from the University of Toronto.

Since 2005 Mr. von Nostitz has served as President, Asia Pacific, of the Corporate Council Consultancy S.A., based in Kuala Lumpur. In this role, he regularly advises Western companies on business opportunities in the Asia Pacific region. He brings a broad career spectrum of business and government relations experience derived from over 30 years of work as an advisor, diplomat and corporate director in the region. Formerly the VP of Shanghai based Profound Automotive in Southeast Asia and Principal Advisor to the Malaysian Southern

Bank Group, he enjoys extensive experience with corporate acquisitions, technology transfers, investor relations and merger implementation.

14. Capitalization

14.1 The following chart sets out the shareholdings for each class of securities to be listed after both Acquisitions:

Issued Capital

	Number of Securities (non-diluted)	**Number of Securities (fully-diluted)**	**% of Issued (non-diluted)**	**% of Issued (fully diluted)**
Public Float				
Total outstanding (A)	44,155,244	88,494,404	100.00%	100.00%
Held by Related Persons or employees of the Issuer or Related Person of the Issuer, or by persons or companies who beneficially own or control, directly or indirectly, more than a 5% voting position in the Issuer (or who would beneficially own or control, directly or indirectly, more than a 5% voting position in the Issuer upon exercise or conversion of other securities held) (B)	13,501,154	44,046,154	30.6%	49.8%
Total Public Float (A-B)	30,654,090	44,468,250	69.4%	50.2%
Freely-Tradable Float				
Number of outstanding securities subject to resale restrictions, including restrictions imposed by pooling or other arrangements or in a shareholder agreement and securities held by control block holders (C)	23,425,000	59,764,160	53.1%	67.5%
Total Tradable Float (A-C)	20,730,244	28,730,244	46.9%	32.5%

Note: As at the date hereof, and taking into consideration that only the PokerVision acquisition has closed, there are 5,000,000 less common shares, 10,000,000 less Performance Warrants and 464,160 less options outstanding than contemplated in the table above. As the common shares to be issued on *the Mobovivo acquisition will all be subject to escrow, the non-diluted numbers above would be reduced by 5,000,000 and the fully-diluted numbers would be reduced by 15,464,160.*

Public Security holders (Registered) [1]

[1]As at Oct 11, 2016

Class of Security

Size of Holding	**Number of holders**	**Total number of securities**
1 – 99 securities	17	716
100 – 499 securities	19	3,885
500 – 999 securities	8	4,662
1,000 – 1,999 securities	3	4,141
2,000 – 2,999 securities	-	-
3,000 – 3,999 securities	2	6,282
4,000 – 4,999 securities	1	4,418
5,000 or more securities	37	21,163,710
	87	21,187,814

Public Security holders (Beneficial)

Instruction: Include (i) beneficial holders holding securities in their own name as registered shareholders; and (ii) beneficial holders holding securities through an intermediary where the Issuer has been given written confirmation of shareholdings. For the purposes of this section, it is sufficient if the intermediary provides a breakdown by number of beneficial holders for each line item below; names and holdings of specific beneficial holders do not have to be disclosed. If an intermediary or intermediaries will not provide details of beneficial holders, give the aggregate position of all such intermediaries in the last line.

Class of Security

Size of Holding	Number of holders	Total number of securities
1 – 99 securities	32	1,518
100 – 499 securities	48	10,442
500 – 999 securities	20	14,265
1,000 – 1,999 securities	13	17,598
2,000 – 2,999 securities	10	34,422
3,000 – 3,999 securities	3	9,285
4,000 – 4,999 securities	1	4,418
5,000 or more securities	91	21,095,866
Unable to confirm	-	-
	218	21,187,814

Non-Public Security holders (Registered)

Instruction: For the purposes of this report, "non-public security holders" are persons enumerated in section (B) of the issued capital chart.

Class of Security

Size of Holding	**Number of holders**	**Total number of securities**
1 – 99 securities	-	-
100 – 499 securities	-	-
500 – 999 securities	-	-
1,000 – 1,999 securities	-	-
2,000 – 2,999 securities	-	-
3,000 – 3,999 securities	-	-
4,000 – 4,999 securities	-	-
5,000 or more securities	13	13,501,154
	13	13,501,154

14.2 Securities Convertible Into Common Shares

Other than the following securities there are no common shares reserved for issuance pursuant to any outstanding convertible securities:

The Company has 525,000 options outstanding at $1.25/share until August 16, 2017; The Company will issue 464,160 share options at $0.59/share to certain holders in conjunction with the acquisition of Mobovivo.

The Issuer has the following warrants outstanding as of the date of this Form 2A:

- 8,000,000 warrants to purchase common shares at a price of $0.06 per share expiring on May 31, 2017;
- 5,350,000 warrants to purchase common shares at a price of $0.40 per share expiring one year after the date of closing that will be issued on or before listing subject to the completion of at least $1,000,000 in current private placement. The Company is raising up to $2 million from $0.20 units comprised of one common share and one share purchase warrant to purchase an additional common share at $0.40 per share for a one year term from the date of closing. Brokers warrants at the rate of 7% may be

applicable to authorized finders. To the date of this Form 2A, a total of $889,814 in private placement proceeds has been closed and 4,753,770 warrants have been issued inclusive of 329,700 brokers warrants issued on identical terms to the private placement warrants.

- 30,000,000 Performance Warrants exercisable at $0.20 in the circumstances as described in section 3.1.

14.3 Other Listed Securities

The Issuer has no other listed securities reserved for issuance that are not included in section 14.2.

15. Executive Compensation

15.1 Executive Compensation

Management Agreements

Compensation will be paid to certain officers of the Issuer through employment agreements in connection with the day-to-day management of the business and operations of the Issuer.

STATEMENT OF EXECUTIVE COMPENSATION OF THE ISSUER

Summary Compensation Table

The following table sets forth all annual and long-term compensation for services in all capacities to the Issuer for the period from January 1, 2015 to December 31, 2015, the most recently completed financial year in respect of the Chief Executive Officer and the Chief Financial Officer, and the other most highly compensated executive officers of the Issuer as at December 31, 2015, whose individual total compensation for the most recently completed financial year exceeded $150,000 (of which there were none) and any individual who would have satisfied these criteria but for the fact that individual was not serving as such an officer at the end of the most recently completed financial year (collectively the “Named Executive Officers” or “NEOs”).

Name and Principal Position	Fiscal Year Ended	Annual Compensation			Long Term Compensation			All Other Compensation $
					Awards		Payouts	
		Salary ($)	Bonus ($)	Other Annual Compensation	Securities Under Options Granted (#)	Shares/ Units Subject to Resale Restrictions ($)	LTIP Payouts ($)	
Sean Maenpaa, President, former CEO, and former Director	December 31, 2015	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Shane Ring, Former Director	December 31, 2015	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Manfred Von Nostitz, CEO, President, and Director	December 31, 2015	Nil	Nil	Nil	187,500 exercisable at $1.25 per share	Nil	Nil	Nil
Bill Thomas, CFO, Secretary, Treasurer, and Director	December 31, 2015	Nil	Nil	$60,000	125,000 exercisable at $1.25 per share	Nil	Nil	Nil
Alexander Goumeniouk, Director	December 31, 2015	Nil	Nil	Nil	125,000 exercisable at $1.25 per share	Nil	Nil	Nil

Compensation Discussion and Analysis

The Issuer's current executive compensation program consists of consulting fees and incentive bonuses. The compensation of the executive officers is determined by the board of directors, based in part on recommendations from the Chief Executive Officer. The board of directors recognizes the need to provide a compensation package that will attract and retain qualified and experienced executives, as well as align the compensation level of each executive to that executive's level of responsibility. The objectives of the Issuer's proposed compensation policies and practices are:

- to reward individual contributions in light of the Issuer's performance;
- to be competitive with the companies with whom the Issuer competes for talent;
- to align the interests of the executives with the interests of the shareholders; and

- to attract and retain executives who could help the Issuer achieve its objectives.

The Issuer intends to enter into consulting agreements with the CEO and CFO for executive management services after completion of the corporate acquisitions of Mobovivo and PokerVision Media.

The Issuer currently anticipates that following the completion of the listing, the Chief Executive Officer and the Chief Financial Officer will invoice the Issuer for time spent on the business of the corporation.

The basic component of executive compensation has consisted only of a consulting fee component and performance-based variable incentive compensation cash bonuses. The Issuer has also instituted a stock option compensation program. The allocation of value to compensation elements will not be based on a formula, but rather will be intended to reflect market practices as well as the board's discretionary assessment of an executive officer's past contribution and the ability to contribute to future short and long-term business results.

In connection with setting appropriate levels of compensation, members of the board base their decisions on their general business and industry knowledge and experience and publicly available information of comparable companies while also taking into account specific conditions related to the Issuer, the individual's experience and past performance, general market conditions as well as reference to the competitive market place for management talent at other publicly-held junior mining companies of similar stage of development, market capitalization, and size.

In determining the level of compensation payable to the Issuer's executive officers, the board will consider the following benchmark companies which are publicly listed CSE companies in the internet, media, and technology industries with market capitalization of $5 million or less.

Currently the board believes that the Issuer is not competitive with the companies whom the Issuer competes with for talent.

Option-Based Awards

The Issuer currently has a stock option based compensation plan.

Compensation Governance

Management has direct involvement in and knowledge of the business goals, strategies, experiences and performance of the Issuer. As a result, management played an important role in the compensation decision-making process. The CEO may also provide a self-assessment of his own individual performance objectives and/or results achieved, if requested by the Board. No such requests were made by the board during the first fiscal year.

Performance Assessment

Rather than strictly applying formulas and weightings to forward-looking performance objectives, which may lead to unintended consequences for compensation purposes, the board exercises its discretion and uses sound judgment in making compensation determinations. For this reason, the board does not measure performance using any pre-set formulas in determining compensation awards for NEOs. The board's assessment of the overall business performance of the Issuer, including corporate performance against both quantitative and qualitative objectives and, where appropriate, relative performance against peers, provides the context for individual executive officer evaluations for all compensation awards.

Corporate Performance

In the future, it is the intention that the board will approve annual corporate objectives in line with the Issuer's key longer-term strategies for growth and value creation. These quantitative and qualitative objectives will then be used by the board as a reference when making compensation decisions. It is the intention of the board to review the results achieved by the Issuer and discuss them with management on an annual basis. For the purposes of determining total compensation, the board will then determine an overall rating for actual corporate performance relative to an expected level of performance.

This overall corporate performance rating will provide general context for the board's review of individual performance by the NEOs.

Individual Performance

As with the corporate objectives, individual executive officer's performance objectives may include a combination of quantitative and qualitative measures with no pre-determined weightings.

Compensation Committee

The Issuer currently does have a compensation committee in place and the board intends to approve all compensation decisions in the near future, provided that directors who are also officers are exempt from participating in such compensation discussions. In the near future the Issuer will establish a compensation committee to assist the board in fulfilling its responsibility to shareholders, potential shareholders and the investment community by reviewing and providing recommendations to the board regarding executive compensation, succession plans for executive officers, and the Issuer's overall compensation and benefits policies, plans and programs.

Long Term Incentive Plans

The Issuer does not have a Long Term Incentive Plan pursuant to which it provides compensation intended to motivate performance over a period greater than one financial year.

Option/SAR Grants During The Most Recently Completed Financial Year

No share options were granted to the Named Executive Officer during the fiscal year ended December 31, 2015.

Defined Benefit or Actuarial Plan Disclosure

No pension or retirement benefit plans have been instituted by the Issuer and none are proposed at this time.

Termination of Employment, Change in Responsibilities and Employment Contracts

During the most recently completed financial year, there were no employment contracts between the Issuer and a Named Executive Officer, and no compensatory plans, contracts or arrangements where a Named Executive Officer is entitled to receive more than $100,000 from the Issuer, including periodic payments or instalments, in the event of:

(a) The resignation, retirement or any other termination of the Named Executive Officer's employment with the Issuer and its subsidiaries;

(b) A change of control of the Issuer or any of its subsidiaries; or

(c) A change in the Named Executive Officer's responsibilities following a change in control.

Director Compensation

The directors of the Issuer do not receive compensation for attendance of directors' meetings but may be reimbursed for travel expenses related to the directors' meetings. The directors may also receive compensation in the form of stock options.

16. Indebtedness of Directors and Executive Officers

16.1 Aggregate Indebtedness

None of the executive officers or directors of the Issuer, or associates or affiliates of such persons:

(a) are or have been indebted to the Issuer at any time; or

(b) are or have been indebted to another entity at any time where that indebtedness was the subject of a guarantee, support agreement, letter of credit or other similar.

17. Risk Factors

17.1 Description of Risk Factors

An investment in the securities of the Issuer is subject to a number of risks, including those described below, that could have a material adverse effect upon, among other things, the operating results, earnings, business prospects and condition (financial or otherwise) of the Issuer. A prospective purchaser of such securities should carefully consider the risk factors set out below before making a decision to purchase securities of the Issuer. The risks described herein are not the only risk factors facing the Issuer and should not be considered exhaustive. Additional risks and uncertainties not currently known to the Issuer, or that the Issuer currently considers immaterial, may also materially and adversely affect the business, operations and condition (financial or otherwise) of the Issuer.

If the Issuer fails to attract and retain key management, sales, and qualified technical personnel, it may be unable to successfully develop or commercialize its products.

The Issuer will need to expand and effectively manage its managerial, operational, financial, development and other resources in order to successfully pursue its research, development and commercialization efforts for its existing and future product candidates. The Issuer's success depends on its continued ability to attract, retain and motivate highly qualified management, including its key management personnel. The loss of the services of any of its senior management could delay or prevent the commercialization of its business plan. At this time, the Issuer does not have "key man" insurance policies on the lives of any of its employees or consultants. In addition, the Issuer's advisors may have arrangements with other companies to assist those companies in developing products or technologies that may potentially may compete with the Issuer's products or technologies. All of its advisors and consultants sign agreements with the Issuer, which includes provisions for: confidentiality; non-disclosure; intellectual property rights; and non-competes covering its intellectual property and other proprietary information.

Limited Operating History

The Issuer is a relatively new company with limited operating history. The Issuer will be subject to all of the business risks and uncertainties associated with any new business enterprise, including under-capitalization, cash shortages, limitations with respect to personnel, financial and other resources, lack of revenue and the risk that it will not achieve its growth objective. There is no assurance that we will be successful in achieving a return on shareholders' investment.

Negative Operating Cash Flow

Although the Issuer expects to become profitable, there is no guarantee that will happen and it may never become profitable. The Issuer currently has a negative operating cash flow and may continue to have that for the foreseeable future. To date, the Issuer has no revenues and a large portion of its expenses are fixed, including expenses related to facilities, equipment, contractual commitments and personnel. As a result, the Issuer expects its net losses from operations to improve. The Issuer's ability to generate additional revenues and potential to become profitable will depend largely on its ability to market its products. There can be no assurance that any such events will occur or that it will ever become profitable. Even if the Issuer achieves profitability, it cannot predict the level of such profitability. If the Issuer sustains losses over an extended period of time, it may be unable to continue its business.

Additional Capital Requirements and Liquidity

Additional funds for the establishment of the Issuer's current and planned operations will be required. No assurances can be given that the Issuer will be able to raise the additional funding that may be required for such activities, should such funding not be fully generated from operations. Current financial conditions, revenues, taxes, capital expenditures and operating expenses are all factors which will have an impact on the amount of additional capital that may be required. To meet such funding requirements, the Issuer may be required to undertake additional equity financing, which would be dilutive to holders of the common shares. Debt financing, if available, may also involve restrictions on financing and operating activities. There is no assurance that additional financing will be available on terms acceptable to the Issuer, or at all. If the Issuer is unable to obtain additional financing as needed, it may be required to reduce the scope of its operations and pursue only those projects that can be funded through cash flows generated from its existing operations, if any.

Reliance on Management

The success of the Issuer is dependent upon the ability, expertise, judgment, discretion and good faith of its senior management. While employment agreements are customarily used as a primary method of retaining the services of key employees, these agreements cannot assure the continued services of such employees. Any loss of the services of such individuals could have a material adverse effect on the Issuer's business, operating results or financial condition.

Competition

There is potential that the Issuer will face intense competition from other companies, some of which can be expected to have longer operating histories and more financial resources and manufacturing and marketing experience than the Issuer. Increased competition by larger and better financed competitors could materially and adversely affect the business, financial condition and results of operations of the Issuer.

Because of the stage of the industry in which the Issuer intends to operate, the Issuer expects to face additional competition from new entrants and from new technologies. To be competitive, the Issuer will require a continued high level of investment in research and development, marketing, sales and client support. The Issuer may not have sufficient resources to maintain research and development, marketing, sales and client support efforts on a competitive basis which could materially and adversely affect the business, financial condition and results of operations of the Issuer.

Claims and Legal Proceedings

The Issuer may be subject to claims or legal proceedings covering a wide range of matters that arise in the ordinary course of business activities, including relating to ex-employees. These matters may give rise to legal uncertainties or have unfavourable results. The Issuer will carry liability insurance coverage and mitigate risks that can be reasonably estimated. In addition, the Issuer may be involved in disputes with other parties in the future that may result in litigation or unfavourable resolution which could materially adversely impact the Issuer's financial position, cash flow and results of operations.

Conflicts of Interest

Certain of the Issuer's directors and officers also serve as directors and/or officers of other companies. Consequently, there is a possibility that a conflict could arise for such directors and officers. Any Issuer-related decision made by any of these directors and officers involving the Issuer should be made in accordance with their duties and obligations to deal fairly and in good faith and to act in the best interests of the Issuer and its shareholders. In addition, each of the directors is required to declare and refrain from voting on any matter in which such director may have a conflict of interest.

Uncertainty of Use of Proceeds

Although the Issuer has set out its intended use of proceeds from the private placement, these intended uses are estimates only and subject to change. While management does not contemplate any material variation, management does retain broad discretion in the application of such proceeds. The failure by the Issuer to apply these funds effectively could have a material adverse effect on the Issuer's business, including the Issuer's ability to achieve its stated business objectives.

Market Price of Shares and Volatility

Securities of microcap and small-cap companies have experienced substantial volatility in the past, often based on factors unrelated to the companies' financial performance or prospects. These factors include macroeconomic developments in North America and globally and market perceptions of the attractiveness of particular industries. Factors unrelated to the Issuer's performance that may affect the price of the shares include the following: the extent of analytical coverage available to investors concerning the Issuer's business may be limited if investment banks with research capabilities do not follow the Issuer; lessening in trading volume and general market interest in the shares may affect an investor's ability to trade significant numbers of shares; the size of the Issuer's public float may limit the ability of some institutions to invest in shares; and a substantial decline in the price of the shares that persists for a significant period of time could cause the shares to be delisted from the exchange, further reducing market liquidity. As a result of any of these factors, the market price of the shares at any given point in time may not accurately reflect the Issuer's long-term value.

The market price of the shares is affected by many other variables which are not directly related to the Issuer's success and are, therefore, not within its control. These include other developments that affect the breadth of the public market for the shares and the attractiveness of alternative investments. The effect of these and other factors on the market price of the shares is expected to make the share price volatile in the future, which may result in losses to investors.

Dividends

The Issuer intends to retain earnings, if any, to finance the growth and development of its business and does not intend to pay cash dividends on the shares in the foreseeable future. The payment of future cash dividends, if any, will be reviewed periodically by the board of directors and will depend upon, among other things, conditions then existing including earnings, financial condition and capital requirements, restrictions in financing agreements, business opportunities and conditions and other factors.

Dilution

Future sales or issuances of equity securities could decrease the value of the shares, dilute shareholders' voting power and reduce future potential earnings per share. The Issuer intends to sell additional equity securities in subsequent offerings (including through the sale of securities convertible into shares) and may issue additional equity securities to finance its operations, development, acquisitions or other projects. The Issuer cannot predict the size of future sales and issuances of equity securities or the effect, if any, that future sales and issuances of equity securities will have on the market price of the shares. Sales or issuances of a substantial number of equity securities, or the perception that such sales could occur, may adversely affect prevailing market prices for the shares. With any additional sale or issuance of equity securities, investors will suffer dilution of their voting power and may experience dilution in our earnings per share.

17.2 Additional Security holder Risk

There is no risk that security holders of the Issuer may become liable to make an additional contribution beyond the price of the security.

17.3 Other Risks

Subject to the risk factors set out under Part 17.1 above, there are no other material risk factors that a reasonable investor would consider relevant to an investment in the Issuer's shares.

18. Promoters

Trevor Doerksen as the founder of Mobovivo, is considered a promoter of the Issuer. Please refer to the chart under the heading "Section 13 Directors and Officers" for information with respect to Mr. Doerksen's share holdings. Mr. Doerksen will not receive any consideration for acting as promoter.

19. Legal Proceedings

The Issuer is not a party to or subject to any outstanding judgements, lawsuits or proceedings and there are no pending lawsuits or proceedings.

19.2 Regulatory Actions

The Issuer is not subject to any penalties or sanctions imposed by any court or regulatory authority relating to securities legislation or by a securities regulatory authority, nor has the Issuer entered into a settlement agreement with a securities regulatory authority or been subject to any other penalties or sanctions imposed by a court or regulatory body or self-regulatory authority that are necessary to provide full, true and plain disclosure of all material facts relating to the Issuer's securities or would be likely to be likely to be considered important to a reasonable investor making an investment decision.

20. Interest of Management and Others in Material Transactions

Management and others have no interest in material transactions of the Issuer.

21. Auditors, Transfer Agents and Registrars

21.1 Auditors

The firm of Manning Elliott LLP, Chartered Accountants ("Manning") is the independent registered certified auditor of the Issuer. Manning was first appointed on or about August 6, 2014. Their offices are located at 11th Floor, 1050 West Pender Street, Vancouver, B.C., Canada V6E 3S7.

21.2 Transfer Agent and Registrar

The registrar and transfer agent of the Issuer's common shares under appointment is TMX Equity Transfer Services, at its Vancouver office located at 650 West Georgia Street, Suite 2700, Vancouver B.C., V6B 4N9, telephone (604) 689-3334, e-mail: TMXEquity@equityfinancialtrust.com

22. Material Contracts

22.1 Material Contracts

The following are the contracts, which are material to the Issuer:

The Share Purchase Agreement dated September 27, 2016 between Network Life Sciences Inc. and all the shareholders of PokerVision Media Inc. and Lynne Kellner, Gil Steinfeld, Isaac Moss, and James Hardy Nelles.

The Amalgamation Agreement dated September 27, 2016 between Network Life Sciences Inc. and Mobovivo Inc., and 1997347 Alberta Ltd., and Trevor Doerksen, Lew Turnquist, and Kevin Shea.

The Asset Purchase Agreement dated December 15, 2015 between Headsup Entertainment International Inc. and PokerVision Media Inc.

22.2 Special Agreements

The Issuer is not a party to any co-tenancy, unitholders' or limited partnership agreements.

23. Interest of Experts

There are no direct or indirect interests in the property of the Issuer or of a related person of the Issuer received or to be received by a person or company whose profession or business gives authority to a statement made by the person or company and who is named as having prepared or certified a part of the Listing Statement or prepared or certified a report or valuation described or included in the Listing Statement. Manning is independent of the Issuer in accordance with the rules of professional conduct of the Institute of Chartered Accountants of British Columbia.

24. Other Material Facts

There is no other material fact about the Issuer and its securities that are not disclosed under the preceding items and are necessary in order for the Listing Statement to contain full, true and plain disclosure of all material facts relating to the Issuer and its securities.

25. Financial Statements

Enclosed in Schedule "A" is a copy of the unaudited financial statements of the Issuer, Network Life Sciences Inc. for the period ending June 30, 2016, and the audited financial statements of Mobovivo Inc. and PokerVision Media Inc. for the period ending December 31, 2015 and March 31, 2016 respectively.

Enclosed in Schedule "B" are the pro forma combined financial statements for the Issuer as at June 30, 2016 giving effect to the Acquisitions and Private Placement that are set to occur before listing as if they occurred on or before the last day of the period presented.

SCHEDULE "A" FINANCIAL STATEMENTS OF THE ISSUER

The unaudited financial statements of ePlay Digital Inc., formerly Network Life Sciences Inc. for the period ending June 30, 2016,

The audited financial statements of Mobovivo Inc. and PokerVision Media Inc. for the period ending December 31, 2015 and March 31, 2016 respectively.

MOBOVIVO INC.

FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2015 AND 2014

(Expressed in Canadian dollars)

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CHARTERED PROFESSIONAL ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Shareholders of
Mobovivo Inc.

We have audited the accompanying financial statements of Mobovivo Inc., which comprise the statements of financial position as at December 31, 2015, 2014, and 2013 and the statements of loss and comprehensive loss, changes in equity and cash flows for the years ended December 2015 and 2014, 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.

Auditors' 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 audits 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 company'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 is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, these financial statements present fairly, in all material respects, the financial position of Mobovivo Inc. as at December 31, 2015, 2014, and 2013, and its financial performance and cash flows for the years ended December 31, 2015 and 2014 in accordance with International Financial Reporting Standards.

Emphasis of Matters

Without qualifying our opinion, we draw attention to Note 1 in the financial statements which indicates that the Company has incurred losses to date. This condition, along with other matters as set forth in Note 1, indicates the existence of a material uncertainty that may cast significant doubt about the Company's ability to continue as a going concern.

Charlton & Company

CHARTERED PROFESSIONAL ACCOUNTANTS

Vancouver, British Columbia
October 5, 2016

MoboVivo Inc.
Statements of Financial Position
As at December 31, 2015, 2014 and 2013
(Expressed in Canadian Dollars)

	Notes	December 31, 2015	December 31, 2014	January 1, 2014 (Note 13)
		$	$	$
ASSETS				
Current				
Cash		42,954	1,419	92,355
Amounts receivable		44,604	60,951	111,346
Prepaid expenses		-	-	4,572
TOTAL ASSETS		87,558	62,370	208,273
LIABILITIES				
Current				
Accounts payable and accrued liabilities		204,241	135,884	143,877
Deferred revenue		-	29,255	66,500
Loans payable	5	20,000	30,000	30,000
		224,241	195,139	240,377
Loans payable	5	1,823,638	1,846,362	1,881,664
TOTAL LIABILITIES		2,047,879	2,041,501	2,122,041
EQUITY				
Share capital	6	900,690	900,690	762,690
Contributed surplus		167,225	138,444	65,507
Deficit		(3,028,236)	(3,018,265)	(2,741,965)
		(1,960,321)	(1,979,131)	(1,913,768)
TOTAL LIABILITIES AND EQUITY		87,558	62,370	208,273

Nature of operations and going concern (Note 1)
Commitments (Note 10)

Approved on behalf of the Board and authorized for issuance on October 5, 2016:

____
Director

MoboVivo Inc.
Statements of Comprehensive Loss
For the years ended December 31, 2015 and 2014
(Expressed in Canadian Dollars)

	Notes	Year ended December 31, 2015	Year ended December 31, 2014 (Note 13)
		$	$
REVENUE		277,530	385,696
ROYALTY EXPENSES		(3,724)	(5,266)
		273,806	380,430
GENERAL AND ADMINISTRATIVE EXPENSES			
Consulting fees		48,292	62,047
Foreign exchange gain		(7,960)	(8,378)
Insurance		-	4,273
Interest expense		13,524	6,622
Office and miscellaneous		9,948	7,293
Professional fees		19,580	41,787
Research and development costs		157,845	322,863
Sales and marketing		70,347	127,241
Stock-based compensation		28,781	72,937
Travel		13,045	20,045
		353,402	656,730
LOSS BEFORE OTHER ITEMS		(79,596)	(276,300)
Bad debt expense		(18,106)	-
Recovery of research and development costs		87,731	-
NET AND COMPREHENSIVE LOSS		(9,971)	(276,300)
LOSS PER SHARE – BASIC AND DILUTED		(0.001)	(0.03)
WEIGHTED AVERAGE NUMBER OF COMMON SHARES OUTSTANDING		9,264,045	9,187,378

MoboVivo Inc.
Statements of Changes in Equity
For the years ended December 31, 2015 and 2014
(Expressed in Canadian Dollars)

	Common Shares				
	Shares	**Amount**	**Contributed surplus**	**Deficit**	**Total**
		$	$	$	$
As at January 1, 2014 (Note 13)	8,880,711	762,690	65,507	(2,741,965)	(1,913,768)
Shares issued for cash	383,334	138,000	-	-	138,000
Stock-based compensation	-	-	72,937	-	72,937
Net loss for the year	-	-	-	(276,300)	(276,300)
As at December 31, 2014	9,264,045	900,690	138,444	(3,018,265)	(1,979,131)
Stock-based compensation	-	-	28,781	-	28,781
Net loss for the year	-	-	-	(9,971)	(9,971)
As at December 31, 2015	9,264,045	900,690	167,225	(3,028,236)	(1,960,321)

The accompanying notes are an integral part of these financial statements

MoboVivo Inc.
Statements of Cash Flows
For the years ended December 31, 2015 and 2014
(Expressed in Canadian Dollars)

	Notes	Year ended December 31, 2015	Year ended December 31, 2014 (Note 13)
		$	$
OPERATING ACTIVITIES			
Net loss for the year		(9,971)	(276,300)
Items not affecting cash:			
Stock-based compensation	6	28,781	72,937
		18,810	(203,363)
Changes in non-cash working capital items:			
Amounts receivable		16,347	50,395
Prepaid expenses		-	4,572
Accounts payable and accrued liabilities		68,357	(7,993)
Deferred revenue		(29,255)	(37,245)
		74,259	(193,634)
FINANCING ACTIVITIES			
Loans received (net of repayments)	5	(32,724)	(35,302)
Shares issued for cash	6	-	138,000
		(32,724)	102,698
CHANGE IN CASH		41,535	(90,936)
CASH, BEGINNING OF YEAR		1,419	92,355
CASH, END OF YEAR		42,954	1,419

Supplemental disclosure of cash flow information:

Cash paid for:		
Interest	-	-
Income taxes	-	-

1. NATURE OF OPERATIONS AND GOING CONCERN

MoboVivo Inc. (the "Company") was incorporated in the Province of Alberta on June 3, 2005 as 1174262 Alberta Ltd. and changed its name to MoboVivo Inc. on December 19, 2005. The Company is in the business of creating next generation TV networks with a focus on sports. The Company's head office is located at Suite 1600 – 421 7 Ave SW, Calgary, Alberta, Canada T2P 4K9.

These financial statements are prepared on a going concern basis, which assumes that the Company will be able to realize its assets and discharge its liabilities in the normal course of business for the foreseeable future and that management does not intend to liquidate the entity, or has no realistic alternative but to do so. As at December 31, 2015, the Company had not yet achieved profitable operations, had a working capital deficiency of $136,683 (2014 –$132,769), accumulated deficit since its inception of $3,028,236 (2014 - $3,018,265), and expects to incur further losses in the foreseeable future, all of which indicate the existence of a material uncertainty that may cast significant doubt upon the Company's ability to continue as a going concern. Realization values may be substantially different from carrying values as shown and these financial statements do not give effect to adjustments that would be necessary to the carrying values and classification of assets and liabilities should the Company be unable to continue as a going concern. Such adjustments could be material.

The Company's ability to continue its operations and to realize assets at their carrying values is dependent upon its ability to obtain necessary financing and generate operation profit to meet its ongoing levels of corporate overhead and discharge its liabilities as they come due. The success of the Company's endeavors cannot be predicted at this time. There is no assurance that it will be able to obtain adequate financing in the future or that such financing will be on terms advantageous to the Company.

2. BASIS OF PREPARATION

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 issued by the International Financial Reporting Interpretations Committee ("IFRIC").

These financial statements as at and for the year ended December 31, 2015 were authorized for issuance by the Board of Directors on October 5, 2016.

Measurement basis
These financial statements are prepared on the historical cost basis except for certain financial instruments, which are measured at fair value.

3. SIGNIFICANT ACCOUNTING POLICIES

Cash and cash equivalents
The Company considers all highly liquid instruments with a maturity of three months or less at the time of issuance to be cash equivalents.

Foreign currency translation

The functional currency of each entity is measured using the currency of the primary economic environment in which that entity operates. The financial statements are presented in Canadian dollars which is the parent company's functional and presentation 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.

Transactions denominated in foreign currencies are translated using the exchange rate in effect on the transaction date. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange in effect at the statement of financial position date. Non-monetary items are translated using the historical rate on the date of the transaction. Foreign exchange gains and losses are included in profit or loss.

Revenue recognition

The Company's revenue consists of set-up of user experiences, data reporting and advertising.

Revenue associated with set-up of user experience is recognized by reference to the stage of completion of the transaction at the end of the reporting period when the outcome of rendering these services can be estimated reliably. The outcome of a transaction can be estimated reliably when the amount of revenue can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the Company, the stage of completion of the transaction at the end of the reporting period can be measured reliably and the costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

Revenue associated with data reporting and advertising is recognized when it is probable that economic benefits associated with the transaction will flow to the Company and the amount of revenue can be measured reliably and collection is reasonably ensured.

Government grants:

Government grants are recognized initially as deferred income at fair value when there is reasonable assurance that they will be received and the Company will comply with the conditions associated with the grant. Grants that compensate the Company for expenses incurred are recognized in income or loss as other income on a systematic basis in the same periods in which the expenses are recognized. Grants that compensate the Company for the cost of a capital asset are recognized in income or loss on a systematic basis over the useful life of the asset.

Financial instruments

All financial assets are initially recorded at fair value and designated upon inception into one of the following four categories: held to maturity, available-for-sale, loans and receivables or at fair value through profit or loss ("FVTPL"). All financial liabilities are initially recorded at fair value and designated upon inception as at FVTPL or other financial liabilities.

Financial assets classified as FVTPL are measured at fair value with unrealized gains and losses recognized through earnings. Financial assets classified as loans and receivables and held to maturity assets are measured at amortized cost.

Financial assets classified as available-for-sale are measured at fair value with unrealized gains and losses recognized in other comprehensive income (loss) except for losses in value that are considered other than temporary which are recognized in earnings.

Transaction costs associated with FVTPL financial assets are expensed as incurred, while transaction costs associated with all other financial assets are included in the initial carrying amount of the asset.

Financial liabilities classified as other financial liabilities are initially recognized at fair value less directly attributable transaction costs. After initial recognition, other financial liabilities are subsequently measured at amortized cost using the effective interest method. The effective interest method is a method of calculating the amortized cost of a financial liability and of allocating interest expense over the relevant period. The effective interest rate is the rate that discounts estimated future cash payments through the expected life of the financial liability, or, where appropriate, a shorter period. The Company's accounts payable and convertible loans and interest payable to related party are classified as other financial liabilities. No financial liabilities are classified as FVTPL.

Financial liabilities classified as FVTPL include financial liabilities held for trading and financial liabilities designated upon initial recognition as FVTPL. Derivatives, including separated embedded derivatives are also classified as held for trading and recognized at fair value with changes in fair value with changes in fair value recognized in earnings unless they are designated as effective hedging instruments. Fair value changes on financial liabilities classified as FVTPL are recognized in earnings.

Share-based payments

The fair value of employee options is measured at grant date, and each tranche is recognized using the graded vesting method over the period during which the options vest. The fair value of the options granted is measured using the Black-Scholes Option Pricing Model taking into account the terms and conditions upon which the options were granted. Share options granted to non-employees or consultants are measured at the fair value of goods or services received. At each financial position reporting date, the amount recognized as an expense is adjusted to reflect the actual number of share options that are expected to vest.

Income taxes

Deferred tax assets and liabilities are recognized where the carrying amount of an asset or liability differs from its tax base, except for taxable temporary differences arising on the initial recognition of goodwill and temporary differences arising on the initial recognition of an asset or liability in a transaction which is not a business combination and at the time of the transaction affects neither accounting nor taxable profit or loss.

Recognition of deferred tax assets for unused tax losses, tax credits and deductible temporary differences is restricted to those instances where it is probable that future taxable profit will be available against which the deferred tax asset can be utilized. At the end of each reporting year the Company reassesses unrecognized deferred tax assets. The Company recognizes a previously unrecognized deferred tax asset to the extent that it has become probable that future taxable profit will allow the deferred tax asset to be recovered.

Loss per share
The Company presents basic and diluted loss per share data for its common shares, calculated by dividing the loss attributable to common shareholders of the Company by the weighted average number of common shares outstanding during the period. Diluted loss per share does not adjust the loss attributable to common shareholders or the weighted average number of common shares outstanding when the effect is anti-dilutive.

Provisions
Provisions are recorded when a present legal or constructive obligation exists as a result of past events where it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation, and a reliable estimate of the amount can be made. If the effect is material, provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and, where appropriate, the risks specific to the liability.

Share issue costs
Professional, consulting, regulatory and other costs directly attributable to financing transactions are recorded as deferred share issue costs until the financing transactions are completed, if the completion of the transaction is considered likely; otherwise they are expensed as incurred. Share issue costs are charged to share capital when the related shares are issued. Deferred share issue costs related to financing transactions that are not completed are charged to expenses.

Use of estimates and judgments
The preparation of the Company's financial statements requires management to make estimates and judgments that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Management bases its estimates on historical experience and on other assumptions considered to be reasonable under the circumstances. Significant areas requiring the use of management estimates and judgment include, but not limited to, the following:

i) Fair value of financial instruments
Management uses valuation techniques in measuring the fair value of financial instruments, where active market quotes are not available. Details of the assumptions used are provided in the notes regarding financial assets and liabilities.

ii) Income taxes
Management exercises judgment to determine the extent to which deferred tax assets are recoverable, and can therefore be recognized in the statements of financial position and comprehensive loss.

iii) Going concern
The assessment of the Company's ability to continue as a going concern involves management judgement about the Company's resources and future prospects.

iv) Determination of functional currency
In accordance with IAS 21 The Effects of Changes in Foreign Exchange Rates, management determined that the functional currency of the Company is the Canadian dollar whereas the functional currency of the subsidiaries is the United States dollar. 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 ("IAS 21"). Significant changes to those underlying factors could cause a change to the functional currency.

4. RECENT ACCOUNTING PRONOUNCEMENTS

Certain new standards, interpretations and amendments to existing standards have been issued by the IASB that are mandatory for future accounting periods. Some updates that are not applicable or are not consequential to the Company may have been excluded from the list below.

The following standard will be effect for annual periods beginning on or after January 1, 2016:

IFRS 15 - Revenue from Contracts with Customers - IFRS 15 deals with revenue recognition and establishes principles for reporting useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flows arising from an entity's contracts with customers. Revenue is recognized when a customer obtains control of a good or service and thus has the ability to direct the use and obtain the benefits from the good or service. The standard replaces IAS 18 'Revenue' and IAS 11 'Construction contracts' and related interpretations.

The following standard will be effective for annual periods beginning on or after January 1, 2018:

IFRS 9 – Financial Instruments - In November 2009, as part of the IASB project to replace IAS 39 Financial Instruments: Recognition and Measurement, the IASB issued the first phase of IFRS 9 Financial Instruments that introduces new requirements for the classification and measurement of financial assets. The standard was revised in October 2010 to include requirements regarding classification and measurement of financial liabilities. IFRS 9 was subsequently amended in November 2013 to add new general hedge accounting requirements. The final version of IFRS 9 was issued in July 2014 and adds a new expected loss impairment model and amends the classification and measurement model for financial assets by adding a new fair value through other comprehensive income category for certain debt instruments and additional guidance on how to apply the business model and contractual cash flow characteristics.

The extent of the impact of adoption of these standards and interpretations on the financial statements of the Company has not been determined.

(Expressed in Canadian Dollars)

5. LOANS PAYABLE

The Company has the following loans payable as at December 31, 2015, 2014 and 2013:

As at December 31,	2015	2014	2013
	$	$	$
Canada Media Fund – Sales and Marketing Loan (Previiw)	203,808	203,808	203,808
Canada Media Fund – Production Financing Agreement (Previiw)	387,653	387,653	387,653
Canada Media Fund – Sales and Marketing Loan (Xtra)	164,846	164,846	164,846
Canada Media Fund – Production Financing Agreement (Xtra)	485,906	485,906	485,906
AVAC Ltd.	580,312	584,036	589,338
Business Development Bank of Canada	-	20,000	50,000
Due to shareholders	1,113	113	113
Total balance at end of year	1,823,638	1,846,362	1,881,664

Canada Media Fund – Sales and Marketing Loan (Previiw)

On October 3, 2012, the Company entered into a Marketing Financing Agreement with CMF. Total amount to be invested by CMF was $203,808, representing 75% of the sales and marketing budget to Previiw.

During 2013, the Company determined that Previiw was no longer financially feasible and therefore terminated the production progress.

As at December 31, 2013, 2014, 2015, total advanced amount by CMF to the Company was $203,808.

Should the Company determine to complete Previiw in the future, CMF is entitled to recoupment. Recoupment is capped at a maximum of 50% of revenues from Previiw. As at December 31, 2013, 2014, 2015, the Company has not generated revenue from Previiw. CMF has not collected or accrued any recoupment amount.

In the event of default, the CMF has the right, but not the obligation, to reduce the Investment and, if any portion of the reduced amount has previously been advanced to the Company, require immediate repayment of such amount with interest at the rate of prime plus 1% per annum as set by the Bank of Canada.

The potential events of default, as per the agreement, that trigger repayment obligations, are not identifiable based upon current circumstances, and are unforeseeable in the near future.

As at December 31, 2013, 2014, 2015, CMF has not determined to reduce the Investment amount.

As at December 31, 2013, 2014, 2015, total loan amount owing to CMF by the Company is $203,808.

Canada Media Fund – Production Financing Agreement (Previiw)

On January 26, 2011, the Company entered into a Production Financing agreement with CMF. Total amount to be invested by CMF was $430,725 ("Equity Investment"), representing 75% of the production budget. As at December 31, 2015, $387,653 of the Equity Investment has been disbursed to the Company. The final drawdown of $43,072 has not been disbursed.

Should the Company determine to complete Previiw in the future, CMF is entitled to recoupment. Recoupment is capped at a maximum of 50% of revenues from Previiw. As at December 31, 2013, 2014, and 2015, the Company has not provided production revenues to CMF.

In the event of default, the CMF has the right, but not the obligation, to reduce the Investment and, if any portion of the reduced amount has previously been advanced to the Company, require immediate repayment of such amount with interest at the rate of prime plus 1% per annum.

The potential events of default, as per the agreement, that trigger repayment obligations, are not identifiable based upon current circumstances, and are unforeseeable in the near future.

As at December 31, 2013, 2014, 2015, CMF has not determined to reduce the Equity Investment amount.

As at December 31, 2013, 2014, 2015, total loan amount owing to CMF by the Company is $387,853

Canada Media Fund – Sales and Marketing Loan (Xtra)

On October 3, 2012, the Company entered into another Marketing Financing Agreement with CMF. Total amount to be advanced by CMF was $206,058, representing 75% of the sales and marketing budget to Xtra. As at December 31, 2015, total advanced amount by CMF to the Company was $164,846. The final drawdown of $41,212 has not been disbursed.

During 2013, the Company determined that Xtra was no longer financially feasible and therefore terminated the production progress.

Should the Company determine to complete Xtra in the future, CMF is entitled to recoupment. The CMF is entitled to receive 50% of Production Revenues until recoupment of the advance in full. As at December 31, 2013, 2014, and 2015, the Company has not provided any Production Revenues to the CMF.

In the event of default, the CMF has the right, but not the obligation, to reduce the Investment and, if any portion of the reduced amount has previously been advanced to the Company, require immediate repayment of such amount with interest at the rate of prime plus 1% per annum.

The potential events of default, as per the agreement, that trigger repayment obligations, are not identifiable based upon current circumstances, and are unforeseeable in the near future.

As at December 31, 2013, 2014, 2015, CMF has not determined to reduce the Investment amount.

As at December 31, 2013, 2014, 2015, total loan amount owing to CMF by the Company is $164,846

<u>Canada Media Fund – Production Financing Agreement (Xtra)</u>
On September 29, 2011, the Company entered into a Production Financing Agreement with CMF. Total amount to be invested by CMF was $539,895 (the "Investment"), representing 75% of the production budget. Investment was made in three separate payments. Payments are made upon receipt of three progress and cost reports from the Company.

During 2013, the Company determined that Xtra was no longer financially feasible and therefore terminated the production progress. As a result, the Company received a total of $485,906 in two separate payments. Final payment of $53,989 is receivable upon delivery of the third progress report, including a detailed final cost report to CMF

Should the Company determine to complete Xtra in the future, CMF is entitled to recoupment. Recoupment is capped at a maximum of 50% of revenues from Xtra. As at December 31, 2013, 2014, and 2015, the Company has not provided any Production Revenues to the CMF.

In the event of default, the CMF has the right, but not the obligation, to reduce the Investment and, if any portion of the reduced amount has previously been advanced to the Company, require immediate repayment of such amount with interest at the rate of prime plus 1% per annum as set by the Bank of Canada.

The potential events of default, as per the agreement, that trigger repayment obligations, are not identifiable based upon current circumstances, and are unforeseeable in the near future.

As at December 31, 2013, 2014, 2015, CMF has not determined to reduce the Investment amount.

As at December 31, 2013, 2014, 2015, total loan amount owing to CMF by the Company is $485,906

AVAC Ltd.
On November 6, 2008, the Company entered into an Investment Agreement with AVAC Ltd. ("AVAC") for up to $1,000,000. The Company received a total of $600,000 from AVAC. A 3% royalty on all gross revenues is to be paid quarterly in arrears until an aggregate return of two (2) times the gross amount invested by AVAC is remitted commencing with the quarter ending September 30, 2011. At the discretion of the Company, the Company has the option to prepay royalties by paying AVAC an amount equal to the amount of the Company actually advanced plus 20% compounded annually from the date each advance was received, to a maximum of two times the original advances by AVAC, less royalties paid to date. The advances are secured by the General Security Agreement dated November 7, 2008.

As at December 31, 2015, should the Company choose to exercise the right to terminate the agreement, the total amount due and payable as at December 31, 2015 was $1,172,158.
Subsequent to year ended December 31, 2015, AVAC reduced the maximum investment amount from $1,000,000 to $600,000.

Business Development Bank of Canada
On June 11, 2011, the Company received a loan of $150,000 from the Business Development Bank of Canada ("BDC"). The loan is repayable equally over 60 months commending September 23, 2011 ending on August 23, 2016. Interest is payable monthly calculated using BDC's Floating Base Rate plus a variance of 3.5% per year. The loan and interest on the loan are secured by (1) the General Security Agreement, (2) a personal guarantee of the CEO, and (3) a corporate guarantee of a company controlled by the CEO.

6. SHARE CAPITAL

a) Authorized

An unlimited number of common shares without par value.

b) Issued and outstanding

During the year ended December 31, 2014, the Company issued 383,334 common shares for gross proceeds of $138,000.

During the year ended December 31, 2013, the Company issued 645,000 common shares for gross proceeds of $232,190.

During the year ended December 31, 2013, the Company issued 146,812 common shares upon exercise of warrants at $0.29 per share for gross proceeds of $42,575.

(Expressed in Canadian Dollars)

c) Stock options

The following table summarizes stock option activity during the years ended December 31, 2015 and 2014:

	December 31, 2015		December 31, 2014	
	Number of options	Exercise price	Number of options	Exercise price
Outstanding, opening	860,000	$0.32	830,000	$0.32
Options granted	-	-	30,000	$0.36
Outstanding, closing	860,000	$0.32	860,000	$0.32
Exercisable	626,667	$0.30	403,333	$0.27

The weighted average life of options outstanding at December 31, 2015 was 2.19 years (2014 – 3.19 years; 2013 – 4.15 years).

Black-Scholes Option Pricing Model requires the use of highly subjective estimates and assumptions including the expected stock price volatility. Changes in the underlying assumptions can materially affect the fair value estimates. The fair value of the options re-priced and granted to officers, directors, consultants, and employees was calculated using the Black-Scholes Option Pricing Model with the following weighted average assumptions and resulting grant date fair value:

	2015	2014	2013
Weighted average assumptions:			
Risk-free interest rate	1.51%	1.51%	1.710%
Expected dividend yield	0.00%	0.00%	0.00%
Expected option life	5 years	5 years	5 years
Expected stock price volatility	100.00%	100.00%	100.00%
Expected forfeiture rate	0.00%	0.00%	0.00%

(Expressed in Canadian Dollars)

7. RELATED PARTY TRANSACTIONS

The Company considers its executive officers and directors to be key management personnel. The Company incurred the following amounts to related parties during the respective years for key management personnel compensation:

During the year ended December 31,	2015	2014	2013
	$	$	$
Administrative consultant fee paid to CEO	48,912	62,048	84,674
Research and development fee paid to CEO	48,292	62,047	84,675
Stock-based compensation	5,651	11,414.72	5,007
	102,855	135,510	174,356

Included in accounts payable as at December 31, 2015 is $15,112 (2014 - $14,112; 2013 - $14,112) payable to the CEO of the Company for consulting fees. The amount is non-interest bearing, unsecured and due on demand.

8. FINANCIAL INSTRUMENTS

Financial instruments are classified into one of the following categories: fair value through profit or loss, held-to-maturity investments, available-for-sale, loans and receivables and other financial liabilities. The following table summarizes information regarding the carrying values of the Company's financial instruments:

Financial instruments	Category	2015	2014
		$	$
Cash	FVTPL	42,954	1,419
Amounts receivable	Loans and receivables	44,604	60,951
Accounts payable	Other liabilities	204,241	135,884
Loans payable	Other liabilities	1,823,638	1,846,362

The Company's financial instruments recorded at fair value require disclosure about how the fair value was determined based on significant levels of inputs described in the following hierarchy:

Level 1 - Quoted prices are available in active markets for identical assets or liabilities as of the reporting date. Active markets are those in which transactions occur in sufficient frequency and value to provide pricing information on an ongoing basis.

Level 2 - Pricing inputs are other than quoted prices in active markets included in Level 1. Prices in Level 2 are either directly or indirectly observable as of the reporting date. Level 2 valuations are based on inputs including quoted forward prices for commodities, time value and volatility factors, which can be substantially observed or corroborated in the market place.

Level 3 - Valuations in this level are those with inputs for the asset or liability that are not based on observable market data.

As at December 31, 2015 and 2014, the financial instruments recorded at fair value on the statements of financial position is cash which is measured using Level 1 of the fair value hierarchy.

The recorded amounts for amounts receivable, accounts payables and loans approximate their fair values due to their short-term nature and based on market rates of interest for similar instruments. As at December 31, 2015, the Company does not have any financial assets or financial liabilities recorded at their fair values on a recurring basis presented on its statement of financial position.

The Company's financial instruments are exposed to a number of risks that are summarized below:

Credit Risk

Credit risk is the risk of potential loss to the Company if a counterparty to a financial instrument fails to meet its contractual obligations. The Company's credit risk is primarily attributable to its revenue generated during the year. The carrying value of these financial assets represents the Company's maximum exposure to credit risk. As at December 31, 2015, the Company had $39,429 (December 31, 2014 - $57,851) financial assets that may subject to credit risk defaults.

Liquidity risk

Liquidity risk is the risk that the Company will not be able to meet its obligations with respect to financial liabilities as they fall due. The Company's financial liabilities consist of its accounts payable and loans payable. The Company manages its liquidity risk through the management of its capital structure as described in Note 9. The Company's accounts payable have contractual maturities of 30 days or are due on demand, do not generally bear interest and are subject to normal trade terms.

Market risk

Market risk is the risk of loss that may arise from changes in market factors such as interest rates, investment fluctuations, and equity prices. Market conditions will cause fluctuations in the fair values of financial assets classified as fair value through profit or loss, and cause fluctuations in the fair value of future cash flows for assets or liabilities classified as held-to-maturity, loans or receivables and other financial liabilities. The Company's interest bearing debt is not subject to interest rate cash flow risk as the loans bear interest at fixed rates.

Foreign exchange risk

Foreign exchange risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in the foreign currency exchange rates. Revenue and expenses are mostly in Canadian dollar or the US dollar. A significant change in the currency exchange rates between the Canadian dollar and the US dollar could have an effect on the Company's results of operations, financial position or cash flows. However, the Company does not believe it is subject to any significant foreign exchange risk at this time. The Company has not hedged its exposure to currency fluctuations.

(Expressed in Canadian Dollars)

9. CAPITAL MANAGEMENT

The Company's capital structure consists of all components of shareholders' equity and loans. The Company's objective when managing capital is to maintain adequate levels of funding to support the daily operations and maintain the necessary corporate and administrative functions to facilitate the upcoming activities. Future financings are dependent on market conditions and there can be no assurance the Company will be able to raise funds in the future. The Company is not subject to externally imposed capital requirements. There were no changes in the Company's approach to capital management.

10. COMMITMENTS

On July 23, 2013, the Company entered into a Services Agreement with Cable Public Affairs Channel Inc. ("CPAC"). Services will be provided to CPAC on an as-needed project-by-project basis. Each project to be performed by the Company at CPAC's request will be described in a statement of work, including the fees and expenses that must be signed by both parties.

On December 21, 2015, the Company entered into a Services Agreement with Cineplex Entertainment Limited Partnership ("Cineplex"). Services will be provided to Cineplex on an as-needed project-by-project basis. Each project to be performed by the Company at CPAC's request will be described in a statement of work, including the fees and expenses that must be signed by both parties.

11. INCOME TAXES

(a) Current Income Taxes

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

		December 31, 2015		December 31, 2014
Net loss for the year	$	**(9,971)**	$	(276,300)
Expected tax recovery at a combined federal and provincial rate of 26% (2014: 26%)		**(2,592)**		(71,838)
Tax Effect of:				
Permanent differences		**7,843**		18,964
Change in unrecognized deferred tax assets		**(5,251)**		52,874
Deferred income tax recovery	$	**–**	$	–

(Expressed in Canadian Dollars)

(b) Deferred Income Taxes

Deferred income tax assets have not been recognized in respect of the following items:

		December 31, 2015		December 31, 2014
Substantively enacted tax rate		**26%**		26%
Deferred income tax assets:				
Non-capital losses	$	**47,984**	$	52,874
Total unrecognized deferred income tax assets	$	**47,984**	$	52,874

13. TRANSITION TO INTERNATIONAL FINANCIAL REPORTING STANDARDS

Initial adoption of IFRS

IFRS 1, First-time Adoption of International Financial Reporting Standards, establishes guidance for the initial adoption of IFRS. The accounting policies in Note 3 have been applied consistently in preparing the financial statements for the year ended December 31, 2015. The financial statements for the year ended December 31, 2014 were prepared applying the Accounting Standards for Private Enterprises ("ASPE"). For the first-time adoption of IFRS, the comparative information for the year ended December 31, 2014 and the opening IFRS statement of financial position on January 1, 2014 (the "Transition Date") have been revised where appropriate to conform with IFRS using various exemptions and options available under IFRS 1.

Mandatory exception to full retrospective application

In accordance with IFRS 1, the Company's estimates under IFRS at the date of transition to IFRS must be consistent with estimates made for the same date under ASPE unless there is objective evidence that those estimates were in error. The estimates previously made by the Company under ASPE were not revised for application of IFRS.

PokerVision Media Inc.

FINANCIAL STATEMENTS

YEARS ENDED MARCH 31, 2016 AND 2015

(Expressed in Canadian dollars)

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BOX 243
VANCOUVER, BC V7X 1M9

charlton

charlton & company
CHARTERED PROFESSIONAL ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Shareholders of
PokerVision Inc.

We have audited the accompanying financial statements of PokerVision Inc., which comprise the statements of financial position as at March 31, 2016 and 2015 and the statements of loss and comprehensive loss, changes in equity and cash flows for the years ended March 31, 2016 and 2015, 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.

Auditors' 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 audits 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 company'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 is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, these financial statements present fairly, in all material respects, the financial position of PokerVision Inc. as at March 31, 2016 and 2015, and its financial performance and cash flows for the years ended December 31, 2016 and 2015 in accordance with International Financial Reporting Standards.

Emphasis of Matters

Without qualifying our opinion, we draw attention to Note 1 in the financial statements which indicates that the Company has incurred losses to date. This condition, along with other matters as set forth in Note 1, indicates the existence of a material uncertainty that may cast significant doubt about the Company's ability to continue as a going concern.

Charlton & Company

CHARTERED PROFESSIONAL ACCOUNTANTS

Vancouver, British Columbia
October 6, 2016

PokerVision Media Inc.
Statements of Financial Position
As at March 31, 2016 and 2015
(Expressed in Canadian Dollars)

	Notes	March 31, 2016	March 31, 2015
		$	$
ASSETS			
Current			
Cash		880	898
Sales tax receivable		2,934	950
Share subscriptions receivable	7	5,005	-
Prepaid expenses		3,000	2,100
		11,819	3,948
Intangible assets	5	500,000	-
Due from a related party	8	28,586	28,586
TOTAL ASSETS		540,405	32,534
LIABILITIES			
Current			
Accounts payable and accrued liabilities		116,893	88,053
Loans payable	6	6,789	8,889
Due to shareholders	8	28,415	18,645
TOTAL LIABILITIES		152,097	115,587
EQUITY			
Share capital	7	598,578	858
Deficit		(210,270)	(83,911)
		388,308	(83,053)
TOTAL LIABILITIES AND EQUITY		540,405	32,534

Nature of operations and going concern (Note 1)
Subsequent events (Note 13)

Approved on behalf of the Board and authorized for issuance on October 6, 2016:

"Issac Moss"
Director

"Trevor Doerksen"
Director

PokerVision Media Inc.
Statements of Comprehensive Loss
For the years ended March 31, 2016 and 2015
(Expressed in Canadian Dollars)

	Notes	Year ended March 31, 2016	Year ended March 31, 2015
		$	$
SALES		-	69,462
COST OF SALES		-	(16,042)
		-	53,420
GENERAL AND ADMINISTRATIVE EXPENSES			
Advertising and promotion		4,545	1,354
Automobile		3,393	-
Consulting fees		13,700	-
Interest expense		611	835
Office and miscellaneous		22,327	20,538
Professional fees		22,651	3,463
Rent		31,200	18,900
Royalties		20,000	20,000
Travel		18,271	7,103
		136,698	72,193
LOSS BEFORE OTHER ITEMS		(136,698)	(18,773)
Interest income		92	-
Write-off of accounts payable		10,247	-
NET AND COMPREHENSIVE LOSS		(126,359)	(18,773)
LOSS PER SHARE – BASIC AND DILUTED		(0.01)	(0.002)
WEIGHTED AVERAGE NUMBER OF COMMON SHARES OUTSTANDING – BASIC AND DILUTED		8,586,680	8,552,083

PokerVision Media Inc.
Statements of Changes in Equity
For the years ended March 31, 2016 and 2015
(Expressed in Canadian Dollars)

	Common Shares			
	Shares	**Amount**	**Deficit**	**Total**
		$	$	$
As at March 31, 2014	8,300,000	830	(65,138)	(64,308)
Shares issued for cash	275,000	28	-	28
Net loss for the year	-	-	(18,773)	(18,773)
As at March 31, 2015	8,575,000	858	(83,911)	(83,053)
Shares issued for cash	1,025,000	102,500	-	102,500
Share issue costs	-	(4,780)	-	(4,780)
Shares issued for purchase of assets	5,000,000	500,000	-	500,000
Net loss for the year	-	-	(126,359)	(126,359)
As at March 31, 2016	14,600,000	598,578	(210,270)	388,308

PokerVision Media Inc.
Statements of Cash Flows
For the years ended March 31, 2016 and 2015
(Expressed in Canadian Dollars)

	Notes	Year ended March 31, 2016	Year ended March 31, 2015
		$	$
OPERATING ACTIVITIES			
Net loss for the year		(126,359)	(18,773)
Write-off of accounts payable		(10,247)	-
Changes in non-cash working capital items:			
Sales tax receivable		(1,984)	7
Prepaid expenses		(900)	1,494
Due from a related party		-	(17,523)
Accounts payable and accrued liabilities		39,087	13,000
		(100,403)	(21,795)
FINANCING ACTIVITIES			
Shares for cash, net of share issue costs	7	92,716	28
Loan from third parties	6	-	5,000
Repayment of loan from third parties	6	(2,100)	-
Loans from shareholders	8	9,769	16,805
		100,385	21,833
CHANGE IN CASH		(18)	38
CASH, BEGINNING OF YEAR		898	860
CASH, END OF YEAR		880	898

Supplemental disclosure of cash flow information:

Cash paid for:			
Interest		-	-
Income taxes		-	-

The accompanying notes are an integral part of these financial statements

1. NATURE OF OPERATIONS AND GOING CONCERN

PokerVision Inc. (the "Company") was incorporated under the Canada Business Corporations Act on January 22, 2013. The Company is an international media, event and entertainment company. The Company has acquired a Category B digital specialty license form the Canadian Radio-television and Telecommunications Commission ("CRTC") for a television network branded PokerVision Network. The Company is designated an Approved Gaming Service Provider by Alberta Gaming Liquor Commission until May 28, 2017. This designation is subject to cancellation upon change of more than 50% ownership of the Company. The Company's head office is located at Suite 1739 – 246 Stewart Green SW, Calgary, Alberta, Canada T3H 3C8.

These financial statements are prepared on a going concern basis, which assumes that the Company will be able to realize its assets and discharge its liabilities in the normal course of business for the foreseeable future and that management does not intend to liquidate the entity, or has no realistic alternative but to do so. As at March 31, 2016, the Company had a working capital deficiency of $105,074 (March 31, 2015 – deficiency of $84,105), has accumulated losses since its inception of $210,270, and expects to incur further losses in the foreseeable future, all of which indicate the existence of a material uncertainty that may cast significant doubt upon the Company's ability to continue as a going concern. Realization values may be substantially different from carrying values as shown and these financial statements do not give effect to adjustments that would be necessary to the carrying values and classification of assets and liabilities should the Company be unable to continue as a going concern. Such adjustments could be material.

The Company's ability to continue its operations and to realize assets at their carrying values is dependent upon its ability to obtain necessary financing, maintain continued support from its creditors, and generate operation profit to meet its ongoing levels of corporate overhead and discharge its liabilities as they come due. The success of the Company's endeavors cannot be predicted at this time. There is no assurance that it will be able to obtain adequate financing in the future or that such financing will be on terms advantageous to the Company.

2. BASIS OF PREPARATION

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 issued by the International Financial Reporting Interpretations Committee ("IFRIC").

These financial statements as at and for the year ended March 31, 2016 were authorized for issuance by the Board of Directors on October 6, 2016.

Measurement basis

These financial statements are prepared on the historical cost basis except for certain financial instruments, which are measured at fair value.

3. SIGNIFICANT ACCOUNTING POLICIES

Cash and cash equivalents
The Company considers all highly liquid instruments with a maturity of three months or less at the time of issuance to be cash equivalents.

Foreign currency translation
The functional currency of each entity is measured using the currency of the primary economic environment in which that entity operates. The financial statements are presented in Canadian dollars which is the parent company's functional and presentation 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.

Transactions denominated in foreign currencies are translated using the exchange rate in effect on the transaction date. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange in effect at the statement of financial position date. Non-monetary items are translated using the historical rate on the date of the transaction. Foreign exchange gains and losses are included in profit or loss.

Impairment of receivables
The Company assesses at the end of each reporting period whether there is any objective evidence that a financial asset is impaired, except a financial asset at fair value through income or loss. A financial asset is considered to be impaired if there is objective evidence of impairment as a result of one or more events that occurred after the initial recognition of the asset and that loss event has an impact on the estimated future cash flows of the financial asset.

The amount of the impairment loss on financial assets carried at amortized cost is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows discounted at the financial asset's original effective interest rate. The carrying amount of the asset is reduced either directly or through use of an allowance account. The amount of the loss is recognized in income or loss. If, in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognized, the previously recognized impairment loss is reversed. The reversal does not result in a carrying amount of the financial asset that exceeds what the amortized cost would have been had the impairment not been recognized at the date the impairment is reversed. The amount of the reversal is recognized in income or loss.

The amount of the impairment loss on financial assets carried at cost is measured as the difference between the carrying amount of the financial asset and the present value of estimated future cash flows discounted at the current market rate of return for a similar financial asset. Such impairment losses are not reversed.

Impairment of non-financial assets

The Company assesses at the end of each reporting period whether there is any indication that an asset may be impaired. If any such indication exists, the company estimates the recoverable amount of the asset. Intangible assets with indefinite useful lives and intangible assets not yet available for use are tested for impairment annually, irrespective of whether there is any indication that it may be impaired. If there is any indication that an asset may be impaired, the recoverable amount is estimated for the individual asset. If it is not possible to estimate the recoverable amount of the individual asset, the Company determines the recoverable amount of the cash-generating unit to which the asset belongs (the asset's cash-generating unit).

The recoverable amount is measured as the higher of an asset's or cash-generating unit's fair value less costs to sell and its value in use. If the recoverable amount of an asset or cash-generating unit is less than its carrying amount, the carrying amount of the asset is reduced to its fair value with the loss recognized in income or loss.

Intangible assets

Finite life intangible assets are comprised of Canadian Poker Tour assets, including brands, content and websites which are recorded at cost less accumulated amortization and accumulated impairment losses. The estimated useful life and amortization method are reviewed at the end of each reporting period, and the effects of any changes are reported on a prospective basis.

Revenue recognition

Revenue associated with the rendering of services is recognized by reference to the stage of completion of the transaction at the end of the reporting period when the amount of revenue can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the Company, the stage of completion of the transaction at the end of the reporting period can be measured reliably and the costs incurred for the transaction and the costs to complete the transaction can be measured reliably. When the outcome of a transaction involving the rendering of services cannot be estimated reliably, revenue is recognized only to the extent of the expenses recognized that are recoverable.

Financial instruments

All financial assets are initially recorded at fair value and designated upon inception into one of the following four categories: held to maturity, available-for-sale, loans and receivables or at fair value through profit or loss ("FVTPL"). All financial liabilities are initially recorded at fair value and designated upon inception as at FVTPL or other financial liabilities.

Financial assets classified as FVTPL are measured at fair value with unrealized gains and losses recognized through earnings. Financial assets classified as loans and receivables and held to maturity assets are measured at amortized cost.

Financial assets classified as available-for-sale are measured at fair value with unrealized gains and losses recognized in other comprehensive income (loss) except for losses in value that are considered other than temporary which are recognized in earnings.

Transaction costs associated with FVTPL financial assets are expensed as incurred, while transaction costs associated with all other financial assets are included in the initial carrying amount of the asset.

Financial liabilities classified as other financial liabilities are initially recognized at fair value less directly attributable transaction costs. After initial recognition, other financial liabilities are subsequently measured at amortized cost using the effective interest method. The effective interest method is a method of calculating the amortized cost of a financial liability and of allocating interest expense over the relevant period. The effective interest rate is the rate that discounts estimated future cash payments through the expected life of the financial liability, or, where appropriate, a shorter period. The Company's accounts payable and convertible loans and interest payable to related party are classified as other financial liabilities. No financial liabilities are classified as FVTPL.

Financial liabilities classified as FVTPL include financial liabilities held for trading and financial liabilities designated upon initial recognition as FVTPL. Derivatives, including separated embedded derivatives are also classified as held for trading and recognized at fair value with changes in fair value with changes in fair value recognized in earnings unless they are designated as effective hedging instruments. Fair value changes on financial liabilities classified as FVTPL are recognized in earnings.

Income taxes

Deferred tax assets and liabilities are recognized where the carrying amount of an asset or liability differs from its tax base, except for taxable temporary differences arising on the initial recognition of goodwill and temporary differences arising on the initial recognition of an asset or liability in a transaction which is not a business combination and at the time of the transaction affects neither accounting nor taxable profit or loss.

Recognition of deferred tax assets for unused tax losses, tax credits and deductible temporary differences is restricted to those instances where it is probable that future taxable profit will be available against which the deferred tax asset can be utilized. At the end of each reporting year the Company reassesses unrecognized deferred tax assets. The Company recognizes a previously unrecognized deferred tax asset to the extent that it has become probable that future taxable profit will allow the deferred tax asset to be recovered.

Loss per share

The Company presents basic and diluted loss per share data for its common shares, calculated by dividing the loss attributable to common shareholders of the Company by the weighted average number of common shares outstanding during the period. Diluted loss per share does not adjust the loss attributable to common shareholders or the weighted average number of common shares outstanding when the effect is anti-dilutive.

Provisions

Provisions are recorded when a present legal or constructive obligation exists as a result of past events where it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation, and a reliable estimate of the amount can be made. If the effect is material, provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and, where appropriate, the risks specific to the liability.

Share issue costs

Professional, consulting, regulatory and other costs directly attributable to financing transactions are recorded as deferred share issue costs until the financing transactions are completed, if the completion of the transaction is considered likely; otherwise they are expensed as incurred. Share issue costs are charged to share capital when the related shares are issued. Deferred share issue costs related to financing transactions that are not completed are charged to expenses.

Use of estimates and judgments

The preparation of the Company's financial statements requires management to make estimates and judgments that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Management bases its estimates on historical experience and on other assumptions considered to be reasonable under the circumstances. Significant areas requiring the use of management estimates and judgment include, but not limited to, the following:

i) Fair value of financial instruments

Management uses valuation techniques in measuring the fair value of financial instruments, where active market quotes are not available. Details of the assumptions used are provided in the notes regarding financial assets and liabilities.

ii) Income taxes

Management exercises judgment to determine the extent to which deferred tax assets are recoverable, and can therefore be recognized in the statements of financial position and comprehensive loss.

iii) Going concern

The assessment of the Company's ability to continue as a going concern involves management judgement about the Company's resources and future prospects.

iv) Determination of functional currency

In accordance with IAS 21 The Effects of Changes in Foreign Exchange Rates, management determined that the functional currency of the Company is the Canadian dollar whereas the functional currency of the subsidiaries is the United States dollar. 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 ("IAS 21"). Significant changes to those underlying factors could cause a change to the functional currency.

4. RECENT ACCOUNTING PRONOUNCEMENTS

Certain new standards, interpretations and amendments to existing standards have been issued by the IASB that are mandatory for future accounting periods. Some updates that are not applicable or are not consequential to the Company may have been excluded from the list below.

The following standard will be effect for annual periods beginning on or after January 1, 2016:

IFRS 15 - Revenue from Contracts with Customers - IFRS 15 deals with revenue recognition and establishes principles for reporting useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flows arising from an entity's contracts with customers. Revenue is recognized when a customer obtains control of a good or service and thus has the ability to direct the use and obtain the benefits from the good or service. The standard replaces IAS 18 'Revenue' and IAS 11 'Construction contracts' and related interpretations.

The following standard will be effective for annual periods beginning on or after January 1, 2018:

IFRS 9 – Financial Instruments - In November 2009, as part of the IASB project to replace IAS 39 Financial Instruments: Recognition and Measurement, the IASB issued the first phase of IFRS 9 Financial Instruments that introduces new requirements for the classification and measurement of financial assets. The standard was revised in October 2010 to include requirements regarding classification and measurement of financial liabilities. IFRS 9 was subsequently amended in November 2013 to add new general hedge accounting requirements. The final version of IFRS 9 was issued in July 2014 and adds a new expected loss impairment model and amends the classification and measurement model for financial assets by adding a new fair value through other comprehensive income category for certain debt instruments and additional guidance on how to apply the business model and contractual cash flow characteristics.

The extent of the impact of adoption of these standards and interpretations on the financial statements of the Company has not been determined.

5. INTANGIBLE ASSETS

On December 15, 2015, the Company entered into an asset purchase agreement with Headsup Entertainment International Inc. to acquire key Canadian Poker Tour assets, including brands, content and websites. The agreement was finalized on December 31, 2015 and as such are recorded at the exchange amount with no amortization for the current year by issuing 5,000,000 of the Company at $0.10 per common shares for a fair value of $500,000.

6. LOANS PAYABLE

As at March 31, 2016, the Company had loans payable of $5,000 (March 31, 2015 - $5,000) to an arm's length party. During the year ended March 31, 2016, the Company received $Nil (March 31, 2015 - $5,000) related to this loan.

As at March 31, 2016, the Company had loans payable of $1,789 (March 31, 2015 - $3,889) to Eventful Production Inc., a Company owned by direct family of a board of director. During the year ended March 31, 2016, the Company received $Nil (March 31, 2015 - $Nil) and repaid $2,100 (March 31, 2015 – $Nil) related to this loan.

The loans are non-interest bearing, unsecured, and payable at the discretion of the Company.

7. SHARE CAPITAL

a) Authorized

An unlimited number of common shares without par value.
An unlimited number of preferred shares without par value.

b) Issued and outstanding

On January 30, 2013, 8,300,000 founder shares were issued at $0.0001 per share for proceeds of $830.

On December 1, 2014, 275,000 shares were issued at $0.0001 per share for proceeds of $28.

On December 15, 2015, 5,000,000 common shares were issued for the asset purchase agreement at a price of $0.10 per share for a total of $500,000.

During the year ended March 31, 2016, a total of 1,025,000 common shares were issued at $0.10 per share for total proceeds of $102,500.

As at March 31, 2016, the Company received $97,495 related to these private placements and $5,005 was received subsequent to year end. In addition, the Company paid 4,780 in cash for these private placements.

8. RELATED PARTY TRANSACTIONS

The Company considers its executive officers and directors to be key management personnel. During the years ended March 31, 2016 and 2015, the Company did not compensate its key management personnel.

As at March 31, 2016, the Company had $28,415 payable to a shareholder and board of director of the Company (March 31, 2015 - $18,645). Subsequent to year ended March 31, 2016, the Company received an additional $7,000 from the same board of director. The balance is non-interest bearing, unsecured, and has no set terms of repayment.

As at March 31, 2016, the Company had loans payable of $1,789 (March 31, 2015 - $3,889) to Eventful Production Inc., a Company owned by direct family member of a major shareholder and board of director. During the year ended March 31, 2016, the Company received $Nil (March 31, 2015 - $Nil) and repaid $2,100 (March 31, 2015 – $Nil) related to this loan. The loans are non-interest bearing, unsecured, and have no set terms of repayment.

As at March 31, 2016, the Company had $28,586 receivable from a direct family member of a board of director (March 31, 2015 - $28,586). Subsequent to year ended March 31, 2016, the Company provided a further advance of $7,140. The receivable is non-interest bearing, unsecured, and has no set terms of repayment.

9. ECONOMIC DEPENDENCE

During the year ended March 31, 2016, the Company generated no revenue.

During the year ended March 31, 2015, the Company generated 95% of its revenue from Grey Eagle Casino. The ability of the Company to continue operations is dependent upon its ability to engage business with Grey Eagle Casino and to identify new customers.

(Expressed in Canadian Dollars)

10. FINANCIAL INSTRUMENTS

Financial instruments are classified into one of the following categories: fair value through profit or loss, held-to-maturity investments, available-for-sale, loans and receivables and other financial liabilities. The following table summarizes information regarding the carrying values of the Company's financial instruments:

Financial instruments	Category	As at March 31, 2016	As at March 31, 2015
		$	$
Cash	FVTPL	880	898
Share subscriptions receivable	Loans and receivables	5,005	-
Due from a related party	Loans and receivables	28,586	28,586
Accounts payable	Other liabilities	116,893	88,053
Loans payable	Other liabilities	6,789	8,889
Due to shareholders	Other liabilities	28,415	18,645

The Company's financial instruments recorded at fair value require disclosure about how the fair value was determined based on significant levels of inputs described in the following hierarchy:

Level 1 - Quoted prices are available in active markets for identical assets or liabilities as of the reporting date. Active markets are those in which transactions occur in sufficient frequency and value to provide pricing information on an ongoing basis.

Level 2 - Pricing inputs are other than quoted prices in active markets included in Level 1. Prices in Level 2 are either directly or indirectly observable as of the reporting date. Level 2 valuations are based on inputs including quoted forward prices for commodities, time value and volatility factors, which can be substantially observed or corroborated in the market place.

Level 3 - Valuations in this level are those with inputs for the asset or liability that are not based on observable market data.

As at March 31, 2016 and 2015, the financial instruments recorded at fair value on the statements of financial position is cash which is measured using Level 1 of the fair value hierarchy.

The recorded amounts for share subscriptions receivable, due from a related party, accounts payables, loans payable and due to shareholders approximate their fair values due to their short-term nature and based on market rates of interest for similar instruments. As at March 31, 2016, the Company does not have any financial assets or financial liabilities recorded at their fair values on a recurring basis presented on its statement of financial position.

The Company's financial instruments are exposed to a number of risks that are summarized below:

Credit Risk

Credit risk is the risk of potential loss to the Company if a counterparty to a financial instrument fails to meet its contractual obligations. The Company's credit risk is primarily attributable to its revenue generated during the year. The carrying value of these financial assets represents the Company's maximum exposure to credit risk. As at March 31, 2016, the Company had $33,591 (March 31, 2015 - $28,586) financial assets that may subject to credit risk defaults.

Liquidity risk

Liquidity risk is the risk that the Company will not be able to meet its obligations with respect to financial liabilities as they fall due. The Company's financial liabilities consist of its accounts payable and loans payable. The Company manages its liquidity risk through the management of its capital structure as described in Note 10. The Company's accounts payable have contractual maturities of 30 days or are due on demand, do not generally bear interest and are subject to normal trade terms.

Market risk

Market risk is the risk of loss that may arise from changes in market factors such as interest rates, investment fluctuations, and equity prices. Market conditions will cause fluctuations in the fair values of financial assets classified as fair value through profit or loss, and cause fluctuations in the fair value of future cash flows for assets or liabilities classified as held-to-maturity, loans or receivables and other financial liabilities. The Company's interest bearing debt is not subject to interest rate cash flow risk as the loans bear interest at fixed rates.

Foreign exchange risk

Foreign exchange risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in the foreign currency exchange rates. Revenue and expenses are mostly in Canadian dollar or the US dollar. A significant change in the currency exchange rates between the Canadian dollar and the US dollar could have an effect on the Company's results of operations, financial position or cash flows. However, the Company does not believe it is subject to any significant foreign exchange risk at this time. The Company has not hedged its exposure to currency fluctuations.

11. CAPITAL MANAGEMENT

The Company's capital structure consists of all components of shareholders' equity and loans. The Company's objective when managing capital is to maintain adequate levels of funding to support the daily operations and maintain the necessary corporate and administrative functions to facilitate the upcoming activities. Future financings are dependent on market conditions and there can be no assurance the Company will be able to raise funds in the future. The Company is not subject to externally imposed capital requirements. There were no changes in the Company's approach to capital management.

(Expressed in Canadian Dollars)

12. INCOME TAXES

The Company's provision for income taxes differs from amounts computed by applying the combined Canadian federal and provincial tax rates, as a result of the following:

	Year Ended March 31, 2016	Year Ended March 31, 2015
Loss for the year before income taxes	$ (126,359)	$ (18,773)
Expected income tax recovery	(32,853)	(4,881)
Tax effects of:		
Permanent and other differences	1,019	401
Change in deferred assets not recognized	31,834	4,480
Recovery of (provision for) income taxes	$ -	$ -

The tax effects of temporary timing differences that give rise to significant components of the deferred tax assets are as follows:

	Year Ended March 31, 2016	Year Ended March 31, 2015
Deferred tax assets		
Non-capital loss carry forwards	$ 53,242	$ 21,408
Total gross deferred tax assets	53,242	21,408
Deferred tax assets not recognized	(53,242)	(21,408)
Net deferred tax assets	$ -	$ -

13. SUBSEQUENT EVENTS

Subsequent to year ended March 31, 2016, the Company received a loan of $85,000 and $25,106 from an arms' length party. The loans are non-interest bearing, unsecured, and have no set terms of repayment.

Subsequent to March 31, 2015, the Company issued 400,000 common shares at a price of $0.10 per common share for total proceeds of $40,000.

MOBOVIVO INC.

CONDENSED INTERIM FINANCIAL STATEMENTS

THREE MONTHS ENDED JUNE 30, 2016 and 2015

(Expressed in Canadian dollars)

MoboVivo Inc.
Condensed Interim Statements of Financial Position
As at June 30, 2016 and December 31, 2015
(Expressed in Canadian Dollars)

	Notes	June 30, 2016	December 31, 2015
		$	$
ASSETS			
Current			
Cash		-	42,954
Amounts receivable		142,487	44,604
TOTAL ASSETS		142,487	87,558
LIABILITIES			
Current			
Accounts payable and accrued liabilities		159,828	204,241
Loans payable	5	5,000	20,000
		164,828	224,241
Loans payable	5	1,829,333	1,823,638
TOTAL LIABILITIES		1,994,161	2,047,879
EQUITY			
Share capital	6	900,690	900,690
Contributed surplus		174,637	167,225
Deficit		(2,927,001)	(3,028,236)
		(1,851,674)	(1,960,321)
TOTAL LIABILITIES AND EQUITY		142,487	87,558

Nature of operations and going concern (Note 1)
Commitments (Note 10)

Approved on behalf of the Board and authorized for issuance on November XX, 2016:

Director

MoboVivo Inc.
Condensed Interim Statements of Comprehensive Loss
For the six months ended June 30, 2016 and 2015
(Expressed in Canadian Dollars)

	Notes	Three months ended June 30, 2016	Three months ended June 30, 2015	Six months ended June 30, 2016	Six months ended June 30, 2015
		$	$		
REVENUE		126,868	94,202	230,193	135,177
ROYALTY EXPENSES		(1,903)	(1,413)	(3,453)	(2,028)
		124,965	92,789	226,740	133,149
GENERAL AND ADMINISTRATIVE EXPENSES					
Consulting fees		10,952	3,333	28,238	15,000
Foreign exchange gain		(72)	-	(645)	-
Interest expense		618	2,098	1,567	3,916
Office and miscellaneous		2,459	3,494	3,321	5,054
Professional fees		2,440	-	4,240	1,320
Research and development costs		55,520	44,161	105,118	176,016
Sales and marketing		9,453	7,562	10,102	20,608
Stock-based compensation		3,706	9,265	7,412	18,531
Travel		5,577	2,454	30,168	3,847
		(90,653)	(72,367)	(189,521)	(244,292)
INCOME (LOSS) BEFORE OTHER ITEMS		34,312	20,422	37,219	(111,143)
Recovery of research and development costs		20,104	27,500	64,016	55,000
NET AND COMPREHENSIVE INCOME (LOSS)		54,416	47,922	101,235	(56,143)
INCOME (LOSS) PER SHARE – BASIC AND DILUTED		0.01	0.01	0.01	(0.01)
WEIGHTED AVERAGE NUMBER OF COMMON SHARES OUTSTANDING		9,264,045	9,264,045	9,264,045	9,264,045

Condensed Interim Statements of Changes in Equity
For the six months ended June 30, 2016 and 2015
(Expressed in Canadian Dollars)

	Common Shares				
	Shares	Amount	Contributed surplus	Deficit	Total
		$	$	$	$
As at December 31, 2014	9,264,045	900,690	138,444	(3,018,265)	(1,979,131)
Stock-based compensation	-	-	18,531	-	18,531
Net loss for the period	-	-	-	(56,143)	(56,143)
As at June 30, 2015	9,264,045	900,690	156,975	(3,074,408)	(2,016,743)
Stock-based compensation	-	-	10,250	-	10,250
Net income for the period	-	-	-	46,172	46,172
As at December 31, 2015	9,264,045	900,690	167,225	(3,028,236)	(1,960,321)
Stock-based compensation	-	-	7,412	-	7,412
Net income for the period	-	-	-	101,235	101,235
As at June 30, 2016	9,264,045	900,690	174,637	(2,927,001)	(1,851,674)

MoboVivo Inc.
Condensed Interim Statements of Cash Flows
For the six months ended June 30, 2016 and 2015
(Expressed in Canadian Dollars)

	Notes	Six months ended June 30, 2016	Six months ended June 30, 2015
		$	$
OPERATING ACTIVITIES			
Net income (loss) for the period		101,235	(56,143)
Items not affecting cash:			
Stock-based compensation	6	7,412	18,531
		108,647	(37,612)
Changes in non-cash working capital items:			
Amounts receivable		(97,883)	(38,136)
Accounts payable and accrued liabilities		(47,866)	90,357
		(33,649)	14,609
FINANCING ACTIVITIES			
Loans repayments (net of loans received)	5	(9,305)	(16,028)
		(9,305)	(16,028)
CHANGE IN CASH		(42,954)	(1,419)
CASH, BEGINNING OF PERIOD		42,954	1,419
CASH, END OF PERIOD		-	-

Supplemental disclosure of cash flow information:

Cash paid for:			
Interest		-	-
Income taxes		-	-

1. NATURE OF OPERATIONS AND GOING CONCERN

MoboVivo Inc. (the "Company") was incorporated in the Province of Alberta on June 3, 2005 as 1174262 Alberta Ltd. and changed its name to MoboVivo Inc. on December 19, 2005. The Company is in the business of creating next generation TV networks with a focus on sports. The Company's head office is located at Suite 1600 – 421 7 Ave SW, Calgary, Alberta, Canada T2P 4K9.

These condensed interim financial statements are prepared on a going concern basis, which assumes that the Company will be able to realize its assets and discharge its liabilities in the normal course of business for the foreseeable future and that management does not intend to liquidate the entity, or has no realistic alternative but to do so. As at June 30, 2016, the Company had not yet achieved profitable operations, had a working capital deficiency of \$22,341 (December 31, 2015 – \$136,683), accumulated deficit since its inception of \$2,927,001 (December 31, 2015 - \$3,028,236), and expects to incur further losses in the foreseeable future, all of which indicate the existence of a material uncertainty that may cast significant doubt upon the Company's ability to continue as a going concern. Realization values may be substantially different from carrying values as shown and these financial statements do not give effect to adjustments that would be necessary to the carrying values and classification of assets and liabilities should the Company be unable to continue as a going concern. Such adjustments could be material.

The Company's ability to continue its operations and to realize assets at their carrying values is dependent upon its ability to obtain necessary financing and generate operation profit to meet its ongoing levels of corporate overhead and discharge its liabilities as they come due. The success of the Company's endeavors cannot be predicted at this time. There is no assurance that it will be able to obtain adequate financing in the future or that such financing will be on terms advantageous to the Company.

2. BASIS OF PREPARATION

Statement of compliance

These condensed interim financial statements are prepared in accordance with International Accounting Standards 34, Interim Financial Reporting of the International Financial Reporting Standards ("IFRS") as issued by the International Accounting Standards Board ("IASB") and interpretations of the International Financial Reporting Interpretation Committee ("IFRIC").

The interim financial statements do not include all the information and disclosures required in the annual financial statements, and should be read in conjunction with the Company's annual financial statements as at and for the year ended December 31, 2015.

Measurement basis
These financial statements are presented in Canadian dollars, which is the Company's reporting and functional currency. These condensed interim financial statements are prepared on a historical cost basis except for financial instruments classified as at fair value through profit or loss ("FVTPL") as described at Note 3 of the December 31, 2015 audited financial statements, which are stated at their fair value. In addition, these condensed consolidated interim financial statements have been prepared using the accrual basis of accounting, except for cash flow information.

3. SIGNIFICANT ACCOUNTING POLICIES

Use of estimates and judgments
The preparation of the Company's financial statements requires management to make estimates and judgments that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Management bases its estimates on historical experience and on other assumptions considered to be reasonable under the circumstances. Significant areas requiring the use of management estimates and judgment include, but not limited to, the following:

i) Fair value of financial instruments
Management uses valuation techniques in measuring the fair value of financial instruments, where active market quotes are not available. Details of the assumptions used are provided in the notes regarding financial assets and liabilities.

ii) Income taxes
Management exercises judgment to determine the extent to which deferred tax assets are recoverable, and can therefore be recognized in the statements of financial position and comprehensive loss.

iii) Going concern
The assessment of the Company's ability to continue as a going concern involves management judgement about the Company's resources and future prospects.

iv) Determination of functional currency
In accordance with IAS 21 The Effects of Changes in Foreign Exchange Rates, management determined that the functional currency of the Company is the Canadian dollar whereas the functional currency of the subsidiaries is the United States dollar. 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 ("IAS 21"). Significant changes to those underlying factors could cause a change to the functional currency.

(Expressed in Canadian Dollars)

4. RECENT ACCOUNTING PRONOUNCEMENTS

Certain new standards, interpretations and amendments to existing standards have been issued by the IASB that are mandatory for future accounting periods. Some updates that are not applicable or are not consequential to the Company may have been excluded from the list below.

The following standard will be effective for annual periods beginning on or after January 1, 2018:

IFRS 9 – Financial Instruments - In November 2009, as part of the IASB project to replace IAS 39 Financial Instruments: Recognition and Measurement, the IASB issued the first phase of IFRS 9 Financial Instruments that introduces new requirements for the classification and measurement of financial assets. The standard was revised in October 2010 to include requirements regarding classification and measurement of financial liabilities. IFRS 9 was subsequently amended in November 2013 to add new general hedge accounting requirements. The final version of IFRS 9 was issued in July 2014 and adds a new expected loss impairment model and amends the classification and measurement model for financial assets by adding a new fair value through other comprehensive income category for certain debt instruments and additional guidance on how to apply the business model and contractual cash flow characteristics.

The extent of the impact of adoption of these standards and interpretations on the financial statements of the Company has not been determined.

5. LOANS PAYABLE

The Company has the following loans payable as at June 30, 2016 and December 31, 2015:

As at	June 30, 2016	December 31, 2015
	$	$
Canada Media Fund – Production Financing Agreement (Xtra)	485,906	485,906
Canada Media Fund – Sales and Marketing Loan (Previiw)	203,808	203,808
Canada Media Fund – Production Financing Agreement (Previiw)	387,653	387,653
Canada Media Fund – Sales and Marketing Loan (Xtra)	164,846	164,846
AVAC Ltd.	576,860	580,312
Due to shareholders	10,260	1,113
Total balance	1,829,333	1,823,638

Canada Media Fund – Production Financing Agreement (Xtra)

On September 29, 2011, the Company entered into a Production Financing Agreement with CMF. Total amount to be invested by CMF was $539,895 (the "Investment"), representing 75% of the production budget. Investment was made in three separate payments. Payments are made upon receipt of three progress and cost reports from the Company.

During 2013, the Company determined that Xtra was no longer financially feasible and therefore terminated the production progress. As a result, the Company received a total of $485,906 in two separate payments. Final payment of $53,989 is receivable upon delivery of the third progress report, including a detailed final cost report to CMF.

Should the Company determine to complete Xtra in the future, CMF is entitled to recoupment. Recoupment is capped at a maximum of 50% of revenues from Xtra.

In the event of default, the CMF has the right, but not the obligation, to reduce the Investment and, if any portion of the reduced amount has previously been advanced to the Company, require immediate repayment of such amount with interest at the rate of prime plus 1% per annum as set by the Bank of Canada.

As at June 30, 2016 and December 31, 2015, the Company has not generated revenue from Xtra. CMF has not collected or accrued any recoupment amount.

The potential events of default, as per the agreement, that trigger repayment obligations, are not identifiable based upon current circumstances, and are unforeseeable in the near future.

Canada Media Fund – Sales and Marketing Loan (Previiw)

On October 3, 2012, the Company entered into a Marketing Financing Agreement with CMF ("Marketing Agreement"). Total amount to be invested by CMF was $203,808 ("Advance"), representing 75% of the sales and marketing budget to Previiw.

During 2013, the Company determined that Previiw was no longer financially feasible and therefore terminated the production progress.

Should the Company determine to complete Previiw in the future, CMF is entitled to recoupment. Recoupment is capped at a maximum of 50% of revenues from Previiw.

In the event of default, the CMF has the right, but not the obligation, to reduce the Investment and, if any portion of the reduced amount has previously been advanced to the Company, require immediate repayment of such amount with interest at the rate of prime plus 1% per annum as set by the Bank of Canada.

As at June 30, 2016 and December 31, 2015, the Company has not generated revenue from Xtra. CMF has not collected or accrued any recoupment amount.

The potential events of default, as per the agreement, that trigger repayment obligations, are not identifiable based upon current circumstances, and are unforeseeable in the near future.

Canada Media Fund – Production Financing Agreement (Previiw)

On January 26, 2011, the Company entered into a Production Financing agreement with CMF. Total amount to be invested by CMF was $430,725 ("Equity Investment"), representing 75% of the production budget. As at June 30, 2016, $387,653 of the Equity Investment has been disbursed to the Company. The final drawdown of $43,072 has not been disbursed.

Should the Company determine to complete Previiw in the future, CMF is entitled to recoupment. Recoupment is capped at a maximum of 50% of revenues from Previiw.

In the event of default, the CMF has the right, but not the obligation, to reduce the Investment and, if any portion of the reduced amount has previously been advanced to the Company, require immediate repayment of such amount with interest at the rate of prime plus 1% per annum.

As at June 30, 2016 and December 31, 2015, the Company has not provided production revenues to CMF. CMF has not collected or accrued any recoupment amount.

The potential events of default, as per the agreement, that trigger repayment obligations, are not identifiable based upon current circumstances, and are unforeseeable in the near future.

Canada Media Fund – Sales and Marketing Loan (Xtra)

On October 3, 2012, the Company entered into another Marketing Financing Agreement with CMF. Total amount to be advanced by CMF was $206,058, representing 75% of the sales and marketing budget to Xtra. As at June 30, 2016, total advanced amount by CMF to the Company was $164,846. The final drawdown of $41,212 has not been disbursed.

During 2013, the Company determined that Xtra was no longer financially feasible and therefore terminated the production progress.

Should the Company determine to complete Xtra in the future, CMF is entitled to recoupment. The CMF is entitled to receive 50% of Production Revenues until recoupment of the advance in full.

In the event of default, the CMF has the right, but not the obligation, to reduce the Investment and, if any portion of the reduced amount has previously been advanced to the Company, require immediate repayment of such amount with interest at the rate of prime plus 1% per annum.

As at June 30, 2016 and December 31, 2015, the Company has not provided any production revenues to the CMF. CMF has not collected or accrued any recoupment amount.

The potential events of default, as per the agreement, that trigger repayment obligations, are not identifiable based upon current circumstances, and are unforeseeable in the near future.

AVAC Ltd.

On November 6, 2008, the Company entered into an Investment Agreement with AVAC Ltd. ("AVAC") for up to $1,000,000. The Company received a total of $600,000 from AVAC. A 3% royalty on all gross revenues is to be paid quarterly in arrears until an aggregate return of two (2) times the gross amount invested by AVAC is remitted commencing with the quarter ending September 30, 2011. At the discretion of the Company, the Company has the option to prepay royalties by paying AVAC an amount equal to the amount of the Company actually advanced plus 20% compounded annually from the date each advance was received, to a maximum of two times the original advances by AVAC, less royalties paid to date. The advances are secured by the General Security Agreement dated November 7, 2008.

AVAC reduced the maximum investment amount from $1,000,000 to $600,000.

As at June 30, 2016, should the Company choose to exercise the right to terminate the agreement, the total amount due and payable as at December 31, 2015 was $1,172,158.

Business Development Bank of Canada

On June 11, 2011, the Company received a loan of $150,000 from the Business Development Bank of Canada ("BDC"). The loan is repayable equally over 60 months commending September 23, 2011 ending on August 23, 2016. Interest is payable monthly calculated using BDC's Floating Base Rate plus a variance of 3.5% per year. The loan and interest on the loan are secured by (1) the General Security Agreement, (2) a personal guarantee of the CEO, and (3) a corporate guarantee of a company controlled by the CEO.

6. SHARE CAPITAL

a) Authorized

An unlimited number of common shares without par value.

(Expressed in Canadian Dollars)

b) Stock options

The following table summarizes stock option activity during the period ended June 30, 2016 and the year ended December 31, 2015:

	June 30, 2016		December 31, 2015	
	Number of options	Exercise price	Number of options	Exercise price
Outstanding, opening	860,000	$0.32	860,000	$0.32
Options expired	(190,000)	$0.17	-	-
Outstanding, closing	670,000	$0.36	860,000	$0.32
Exercisable	446,667	$0.36	626,667	$0.30

The weighted average life of options outstanding at June 30, 2015 was 2.27 years (December 31, 2015 – 2.19 years).
Black-Scholes Option Pricing Model requires the use of highly subjective estimates and assumptions including the expected stock price volatility. Changes in the underlying assumptions can materially affect the fair value estimates. The fair value of the options re-priced and granted to officers, directors, consultants, and employees was calculated using the Black-Scholes Option Pricing Model with the following weighted average assumptions and resulting grant date fair value:

	June 30, 2016	December 31, 2015
Weighted average assumptions:		
Risk-free interest rate	-	1.51%
Expected dividend yield	-	0.00%
Expected option life	-	5 years
Expected stock price volatility	-	100.00%
Expected forfeiture rate	-	0.00%

7. RELATED PARTY TRANSACTIONS

The Company considers its executive officers and directors to be key management personnel. The Company incurred the following amounts to related parties during the respective years for key management personnel compensation:

During the six months ended	June 30, 2016	June 30, 2015
	$	$
Administrative consultant fee paid to CEO	28,238	15,000
Research and development fee paid to CEO	28,238	15,000
Stock-based compensation	579	1,448
	57,055	31,448

(Expressed in Canadian Dollars)

Included in accounts payable as at June 30, 2016 is $15,112 (December 31, 2015 - $15,112) payable to the CEO of the Company for consulting fees. The amount is non-interest bearing, unsecured and due on demand.

8. FINANCIAL INSTRUMENTS

Financial instruments are classified into one of the following categories: fair value through profit or loss, held-to-maturity investments, available-for-sale, loans and receivables and other financial liabilities. The following table summarizes information regarding the carrying values of the Company's financial instruments:

Financial instruments	Category	June 30, 2016	December 31, 2015
		$	$
Cash	FVTPL	-	42,954
Amounts receivable	Loans and receivables	142,487	44,604
Accounts payable	Other liabilities	159,828	204,241
Loans payable	Other liabilities	1,834,333	1,843,638

The Company's financial instruments recorded at fair value require disclosure about how the fair value was determined based on significant levels of inputs described in the following hierarchy:

Level 1 - Quoted prices are available in active markets for identical assets or liabilities as of the reporting date. Active markets are those in which transactions occur in sufficient frequency and value to provide pricing information on an ongoing basis.

Level 2 - Pricing inputs are other than quoted prices in active markets included in Level 1. Prices in Level 2 are either directly or indirectly observable as of the reporting date. Level 2 valuations are based on inputs including quoted forward prices for commodities, time value and volatility factors, which can be substantially observed or corroborated in the market place.

Level 3 - Valuations in this level are those with inputs for the asset or liability that are not based on observable market data.

As at June 30, 2016 and December 31, 2015, the financial instruments recorded at fair value on the statements of financial position is cash which is measured using Level 1 of the fair value hierarchy.

The recorded amounts for amounts receivable, accounts payables and loans approximate their fair values due to their short-term nature and based on market rates of interest for similar instruments. As at June 30, 2016, the Company does not have any financial assets or financial liabilities recorded at their fair values on a recurring basis presented on its statement of financial position.

The Company's financial instruments are exposed to a number of risks that are summarized below:

Credit Risk
Credit risk is the risk of potential loss to the Company if a counterparty to a financial instrument fails to meet its contractual obligations. The Company's credit risk is primarily attributable to its revenue generated during the year. The carrying value of these financial assets represents the Company's maximum exposure to credit risk. As at June 30, 2016, the Company had $142,487 (December 31, 2015 - $39,429) financial assets that may subject to credit risk defaults.

Liquidity risk
Liquidity risk is the risk that the Company will not be able to meet its obligations with respect to financial liabilities as they fall due. The Company's financial liabilities consist of its accounts payable and loans payable. The Company manages its liquidity risk through the management of its capital structure as described in Note 9. The Company's accounts payable have contractual maturities of 30 days or are due on demand, do not generally bear interest and are subject to normal trade terms.

Market risk
Market risk is the risk of loss that may arise from changes in market factors such as interest rates, investment fluctuations, and equity prices. Market conditions will cause fluctuations in the fair values of financial assets classified as fair value through profit or loss, and cause fluctuations in the fair value of future cash flows for assets or liabilities classified as held-to-maturity, loans or receivables and other financial liabilities. The Company's interest bearing debt is not subject to interest rate cash flow risk as the loans bear interest at fixed rates.

Foreign exchange risk
Foreign exchange risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in the foreign currency exchange rates. Revenue and expenses are mostly in Canadian dollar or the US dollar. A significant change in the currency exchange rates between the Canadian dollar and the US dollar could have an effect on the Company's results of operations, financial position or cash flows. However, the Company does not believe it is subject to any significant foreign exchange risk at this time. The Company has not hedged its exposure to currency fluctuations.

9. CAPITAL MANAGEMENT

The Company's capital structure consists of all components of shareholders' equity and loans. The Company's objective when managing capital is to maintain adequate levels of funding to support the daily operations and maintain the necessary corporate and administrative functions to facilitate the upcoming activities. Future financings are dependent on market conditions and there can be no assurance the Company will be able to raise funds in the future. The Company is not subject to externally imposed capital requirements. There were no changes in the Company's approach to capital management.

10. COMMITMENTS

On July 23, 2013, the Company entered into a Services Agreement with Cable Public Affairs Channel Inc. ("CPAC"). Services will be provided to CPAC on an as-needed project-by-project basis. Each project to be performed by the Company at CPAC's request will be described in a statement of work, including the fees and expenses that must be signed by both parties.

On December 21, 2015, the Company entered into a Services Agreement with Cineplex Entertainment Limited Partnership ("Cineplex"). Services will be provided to Cineplex on an as-needed project-by-project basis. Each project to be performed by the Company at CPAC's request will be described in a statement of work, including the fees and expenses that must be signed by both parties.

PokerVision Media Inc.

CONDENSED INTERIM FINANCIAL STATEMENTS

THREE MONTHS ENDED JUNE 30, 2016 AND 2015

(Expressed in Canadian dollars)

PokerVision Media Inc.
Condensed Interim Statements of Financial Position
As at June 30, 2016 and March 31, 2016
(Expressed in Canadian Dollars)

	Notes	June 30, 2016	March 31, 2016
		$	$
ASSETS			
Current			
Cash		13,512	880
Sales tax receivable		3,295	2,934
Share subscriptions receivable	7	5,005	5,005
Prepaid expenses		7,550	3,000
		29,362	11,819
Intangible assets	5	483,380	500,000
Due from a related party	8	28,586	28,586
TOTAL ASSETS		541,328	540,405
LIABILITIES			
Current			
Accounts payable and accrued liabilities		123,999	116,893
Loans payable	6	91,789	6,789
Due to shareholders	8	29,235	28,415
TOTAL LIABILITIES		245,023	152,097
EQUITY			
Share capital	7	638,578	598,578
Deficit		(342,273)	(210,270)
		296,305	388,308
TOTAL LIABILITIES AND EQUITY		541,328	540,405

Nature of operations and going concern (Note 1)
Subsequent events (Note 11)

Approved on behalf of the Board and authorized for issuance on November XX, 2016:

"Issac Moss"
Director

"Trevor Doerksen"
Director

PokerVision Media Inc.
Condensed Interim Statements of Comprehensive Loss
For the three months ended June 30, 2016 and 2015
(Expressed in Canadian Dollars)

	Notes	Three months ended June 30, 2016	Three months ended June 30, 2015
		$	$
GENERAL AND ADMINISTRATIVE EXPENSES			
Amortization		16,620	-
Automobile		-	1,452
Consulting fees		89,700	400
Interest expense		211	130
Office and miscellaneous		6,094	8,532
Professional fees		750	1,520
Rent		9,340	10,540
Royalties		-	-
Travel		9,288	478
NET AND COMPREHENSIVE LOSS		132,003	23,052
LOSS PER SHARE – BASIC AND DILUTED		0.01	0.00
WEIGHTED AVERAGE NUMBER OF COMMON SHARES OUTSTANDING – BASIC AND DILUTED		14,654,645	8,575,000

PokerVision Media Inc.
Condensed Interim Statements of Changes in Equity
For the three months ended June 30, 2016 and 2015
(Expressed in Canadian Dollars)

	Common Shares		Share subscriptions received in advance		
	Shares	Amount		Deficit	Total
		$	$	$	$
As at March 31, 2015	8,575,000	858	-	(83,911)	(83,053)
Share subscriptions received	-	-	14,142	-	14,142
Net loss for the period	-	-	-	(23,052)	(23,052)
As at June 30, 2015	8,575,000	858	14,142	(106,963)	(91,963)
Shares issued for cash	1,025,000	102,500	(14,142)	-	88,358
Share issue costs	-	(4,780)	-	-	(4,780)
Shares issued for purchase of assets	5,000,000	500,000	-	-	500,000
Net loss for the period	-	-	-	(103,307)	(103,307)
As at March 31, 2016	14,600,000	598,578	-	(210,270)	388,308
Shares issued for cash	400,000	40,000	-	-	40,000
Net loss for the period	-	-	-	(132,003)	(132,003)
As at June 30, 2016	15,000,000	638,578	-	(342,273)	296,305

PokerVision Media Inc.
Condensed Interim Statements of Cash Flows
For the three months ended June 30, 2016 and 2015
(Expressed in Canadian Dollars)

	Notes	Three months ended June 30, 2016	Three months ended June 30, 2015
		$	$
OPERATING ACTIVITIES			
Net loss for the period		(132,003)	(23,052)
Adjustments for non-cash items:			
Amortization		16,620	-
Changes in non-cash working capital items:			
Sales tax receivable		(361)	(181)
Prepaid expenses		(4,550)	-
Accounts payable and accrued liabilities		7,106	8,626
		(113,188)	(14,607)
FINANCING ACTIVITIES			
Shares for cash, net of share issue costs	7	40,000	-
Share subscriptions received	7	-	14,142
Loans received	6	85,000	-
Repayment of loans	6	-	(1,789)
Loans from shareholders	8	820	1,647
		125,820	14,000
CHANGE IN CASH		12,632	(607)
CASH, BEGINNING OF PERIOD		880	898
CASH, END OF PERIOD		13,512	291

Supplemental disclosure of cash flow information:

Cash paid for:		
Interest	-	-
Income taxes	-	-

1. NATURE OF OPERATIONS AND GOING CONCERN

PokerVision Inc. (the "Company") was incorporated under the Canada Business Corporations Act on January 22, 2013. The Company is an international media, event and entertainment company. The Company has acquired a Category B digital specialty license form the Canadian Radio-television and Telecommunications Commission ("CRTC") for a television network branded PokerVision Network. The Company is designated an Approved Gaming Service Provider by Alberta Gaming Liquor Commission until May 28, 2017. This designation is subject to cancellation upon change of more than 50% ownership of the Company. The Company's head office is located at Suite 1739 – 246 Stewart Green SW, Calgary, Alberta, Canada T3H 3C8.

These condensed interim financial statements are prepared on a going concern basis, which assumes that the Company will be able to realize its assets and discharge its liabilities in the normal course of business for the foreseeable future and that management does not intend to liquidate the entity, or has no realistic alternative but to do so. As at June 30, 2016, the Company had a working capital deficiency of $94,637 (March 31, 2016 – $105,074), has accumulated losses since its inception of $325,653, and expects to incur further losses in the foreseeable future, all of which indicate the existence of a material uncertainty that may cast significant doubt upon the Company's ability to continue as a going concern. Realization values may be substantially different from carrying values as shown and these financial statements do not give effect to adjustments that would be necessary to the carrying values and classification of assets and liabilities should the Company be unable to continue as a going concern. Such adjustments could be material.

The Company's ability to continue its operations and to realize assets at their carrying values is dependent upon its ability to obtain necessary financing, maintain continued support from its creditors, and generate operation profit to meet its ongoing levels of corporate overhead and discharge its liabilities as they come due. The success of the Company's endeavors cannot be predicted at this time. There is no assurance that it will be able to obtain adequate financing in the future or that such financing will be on terms advantageous to the Company.

2. BASIS OF PREPARATION

Statement of compliance

These condensed interim financial statements are prepared in accordance with International Accounting Standards 34, Interim Financial Reporting of the International Financial Reporting Standards ("IFRS") as issued by the International Accounting Standards Board ("IASB") and interpretations of the International Financial Reporting Interpretation Committee ("IFRIC").

The interim financial statements do not include all the information and disclosures required in the annual financial statements, and should be read in conjunction with the Company's annual financial statements as at and for the year ended March 31, 2016.

Measurement basis

These financial statements are presented in Canadian dollars, which is the Company's reporting and functional currency. These condensed interim financial statements are prepared on a historical cost basis except for financial instruments classified as at fair value through profit or loss ("FVTPL") as described at Note 3 of the March 31, 2016 audited financial statements, which are stated at their fair value. In addition, these condensed consolidated interim financial statements have been prepared using the accrual basis of accounting, except for cash flow information.

3. SIGNIFICANT ACCOUNTING POLICIES

Use of estimates and judgments

The preparation of the Company's financial statements requires management to make estimates and judgments that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Management bases its estimates on historical experience and on other assumptions considered to be reasonable under the circumstances. Significant areas requiring the use of management estimates and judgment include, but not limited to, the following:

i) Useful lives of acquired intangible assets

Intangible assets with definite lives are amortized over their estimated useful lives. The Company amortize the acquired intangible assets on a straight-line basis with definite lives over periods ranging from one to fifteen years.

ii) Fair value of financial instruments

Management uses valuation techniques in measuring the fair value of financial instruments, where active market quotes are not available. Details of the assumptions used are provided in the notes regarding financial assets and liabilities.

iii) Income taxes

Management exercises judgment to determine the extent to which deferred tax assets are recoverable, and can therefore be recognized in the statements of financial position and comprehensive loss.

iv) Going concern

The assessment of the Company's ability to continue as a going concern involves management judgement about the Company's resources and future prospects.

v) Determination of functional currency

In accordance with IAS 21 The Effects of Changes in Foreign Exchange Rates, management determined that the functional currency of the Company is the Canadian dollar whereas the functional currency of the subsidiaries is the United States dollar. 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 ("IAS 21"). Significant changes to those underlying factors could cause a change to the functional currency.

4. RECENT ACCOUNTING PRONOUNCEMENTS

Certain new standards, interpretations and amendments to existing standards have been issued by the IASB that are mandatory for future accounting periods. Some updates that are not applicable or are not consequential to the Company may have been excluded from the list below.

The following standard will be effective for annual periods beginning on or after January 1, 2018:

IFRS 9 – Financial Instruments - In November 2009, as part of the IASB project to replace IAS 39 Financial Instruments: Recognition and Measurement, the IASB issued the first phase of IFRS 9 Financial Instruments that introduces new requirements for the classification and measurement of financial assets. The standard was revised in October 2010 to include requirements regarding classification and measurement of financial liabilities. IFRS 9 was subsequently amended in November 2013 to add new general hedge accounting requirements. The final version of IFRS 9 was issued in July 2014 and adds a new expected loss impairment model and amends the classification and measurement model for financial assets by adding a new fair value through other comprehensive income category for certain debt instruments and additional guidance on how to apply the business model and contractual cash flow characteristics.

The extent of the impact of adoption of these standards and interpretations on the financial statements of the Company has not been determined.

5. INTANGIBLE ASSETS

On December 15, 2015, the Company entered into an asset purchase agreement with Headsup Entertainment International Inc. to acquire key Canadian Poker Tour assets, including brands, content and websites. The agreement was finalized on December 31, 2015 and as such are recorded at the exchange amount with no amortization for the current year by issuing 5,000,000 of the Company at $0.10 per common shares for a fair value of $500,000.

6. LOANS PAYABLE

As at June 30, 2016, the Company had loans payable of $5,000 (March 31, 2016 - $5,000) to an arm's length party.

As at June 30, 2016, the Company had loans payable of $1,789 (March 31, 2016 - $1,789) to Eventful Production Inc., a Company owned by direct family of a board of director.

As at June 30, 2016, the Company had loans payable of $85,000 (March 31, 2016 - $Nil) to an arm's length party.

The loans are non-interest bearing, unsecured, and payable at the discretion of the Company.

7. SHARE CAPITAL

a) Authorized

An unlimited number of common shares without par value.
An unlimited number of preferred shares without par value.

b) Issued and outstanding

During the year ended March 31, 2016, a total of 1,025,000 common shares were issued at $0.10 per share for total proceeds of $102,500.

On December 15, 2015, 5,000,000 common shares were issued for the asset purchase agreement at a price of $0.10 per share for a total of $500,000.

During the six months ended June 30, 2016, a total of 400,000 common shares were issued at $0.10 per share for total proceeds of $40,000.

8. RELATED PARTY TRANSACTIONS

The Company considers its executive officers and directors to be key management personnel. During the three months ended June 30, 2016 and 2015, the Company did not compensate its key management personnel.

As at June 30, 2016, the Company had $29,235 payable to a shareholder and board of director of the Company (March 31, 2016 - $28,415). Subsequent to June 30, 2016, the Company received an additional $6,180 from the same board of director. The balance is non-interest bearing, unsecured, and has no set terms of repayment.

As at June 30, 2016, the Company had loans payable of $1,789 (March 31, 2016 - $1,789) to Eventful Production Inc., a Company owned by direct family member of a major shareholder and board of director. The loans are non-interest bearing, unsecured, and have no set terms of repayment.

As at June 30, 2016, the Company had $28,586 receivable from a direct family member of a board of director (March 31, 2016 - $28,586). Subsequent to June 30, 2016, the Company provided a further advance of $7,140. The receivable is non-interest bearing, unsecured, and has no set terms of repayment.

(Expressed in Canadian Dollars)

9. FINANCIAL INSTRUMENTS

Financial instruments are classified into one of the following categories: fair value through profit or loss, held-to-maturity investments, available-for-sale, loans and receivables and other financial liabilities. The following table summarizes information regarding the carrying values of the Company's financial instruments:

Financial instruments	Category	As at June 30, 2016	As at March 31, 2016
		$	$
Cash	FVTPL	13,512	880
Share subscriptions receivable	Loans and receivables	5,005	5,005
Due from a related party	Loans and receivables	28,586	28,586
Accounts payable	Other liabilities	123,999	116,893
Loans payable	Other liabilities	91,789	6,789
Due to shareholders	Other liabilities	29,235	28,415

The Company's financial instruments recorded at fair value require disclosure about how the fair value was determined based on significant levels of inputs described in the following hierarchy:

Level 1 - Quoted prices are available in active markets for identical assets or liabilities as of the reporting date. Active markets are those in which transactions occur in sufficient frequency and value to provide pricing information on an ongoing basis.

Level 2 - Pricing inputs are other than quoted prices in active markets included in Level 1. Prices in Level 2 are either directly or indirectly observable as of the reporting date. Level 2 valuations are based on inputs including quoted forward prices for commodities, time value and volatility factors, which can be substantially observed or corroborated in the market place.

Level 3 - Valuations in this level are those with inputs for the asset or liability that are not based on observable market data.

As at June 30, 2016 and March 31, 2016, the financial instruments recorded at fair value on the statements of financial position is cash which is measured using Level 1 of the fair value hierarchy.

The recorded amounts for share subscriptions receivable, due from a related party, accounts payables, loans payable and due to shareholders approximate their fair values due to their short-term nature and based on market rates of interest for similar instruments. As at June 30, 2016, the Company does not have any financial assets or financial liabilities recorded at their fair values on a recurring basis presented on its statement of financial position.

The Company's financial instruments are exposed to a number of risks that are summarized below:

Credit Risk
Credit risk is the risk of potential loss to the Company if a counterparty to a financial instrument fails to meet its contractual obligations. The Company's credit risk is primarily attributable to its revenue generated during the year. The carrying value of these financial assets represents the Company's maximum exposure to credit risk. As at March 31, 2016, the Company had $47,103 (March 31, 2016 - $79,466) financial assets that may subject to credit risk defaults.

Liquidity risk
Liquidity risk is the risk that the Company will not be able to meet its obligations with respect to financial liabilities as they fall due. The Company's financial liabilities consist of its accounts payable and loans payable. The Company manages its liquidity risk through the management of its capital structure as described in Note 10. The Company's accounts payable have contractual maturities of 30 days or are due on demand, do not generally bear interest and are subject to normal trade terms.

Market risk
Market risk is the risk of loss that may arise from changes in market factors such as interest rates, investment fluctuations, and equity prices. Market conditions will cause fluctuations in the fair values of financial assets classified as fair value through profit or loss, and cause fluctuations in the fair value of future cash flows for assets or liabilities classified as held-to-maturity, loans or receivables and other financial liabilities. The Company's interest bearing debt is not subject to interest rate cash flow risk as the loans bear interest at fixed rates.

Foreign exchange risk
Foreign exchange risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in the foreign currency exchange rates. Revenue and expenses are mostly in Canadian dollar or the US dollar. A significant change in the currency exchange rates between the Canadian dollar and the US dollar could have an effect on the Company's results of operations, financial position or cash flows. However, the Company does not believe it is subject to any significant foreign exchange risk at this time. The Company has not hedged its exposure to currency fluctuations.

10. CAPITAL MANAGEMENT

The Company's capital structure consists of all components of shareholders' equity and loans. The Company's objective when managing capital is to maintain adequate levels of funding to support the daily operations and maintain the necessary corporate and administrative functions to facilitate the upcoming activities. Future financings are dependent on market conditions and there can be no assurance the Company will be able to raise funds in the future. The Company is not subject to externally imposed capital requirements. There were no changes in the Company's approach to capital management.

11. SUBSEQUENT EVENT

Subsequent to June 30, 2016, the Company received a loan of $25,106 from an arms' length party. The loans are non-interest bearing, unsecured, and have no set terms of repayment.

SCHEDULE “B” PRO FORMA FINANCIAL STATEMENTS OF THE ISSUER

Pro forma financial statements for the Issuer upon completion of the Acquisitions and concurrent private placement as of June 30, 2016

ePLAY DIGITAL INC.
(formerly NETWORK LIFE SCIENCES INC.)

PRO FORMA CONSOLIDATED FINANCIAL STATEMENTS

(Unaudited – Expressed in Canadian dollars)

YEAR ENDED DECEMBER 31, 2015 AND PERIOD ENDED JUNE 30, 2016

ePLAY DIGITAL INC.
(formerly NETWORK LIFE SCIENCES INC.)
PRO FORMA CONSOLIDATED STATEMENT OF FINANCIAL POSITION
(Unaudited – Expressed in Canadian dollars)
AS AT JUNE 30, 2016

	ePlay Digital Inc. June 30, 2016	PokerVision Media Inc. June 30, 2016	Mobovivo Inc. June 30, 2016	Notes	Pro Forma Adjustments	Pro Forma Consolidated ePlay Digital Inc. June 30, 2016
	$	$			$	$
ASSETS						
Current						
Cash	149	13,512	-		-	13,661
Amounts receivable	-	8,300	142,487		-	150,787
Prepaid expenses	-	7,550	-		-	7,550
Total current assets	149	29,362	142,487		-	171,998
Loans receivable	85,000	-	-	C	(85,000)	-
Due from a related party	-	28,586	-		-	28,586
Intangible assets	1	483,380	-	D	2,555,369	3,038,750
Investments in subsidiaries	-	-	-	A	250,000	-
				B	750,000	
				D	(1,000,000)	
TOTAL ASSETS	85,150	541,328	142,487		2,470,369	3,239,334
LIABILITIES						
Current						
Accounts payable and accrued liabilities	92,148	123,999	159,828		-	375,975
Short term loans	-	-	5,000		-	5,000
Total current liabilities	92,148	123,999	164,828		-	380,975
Long-term accounts payable	622,157	-	-		-	622,157
Loans payable	-	91,789	1,829,333	C	(85,000)	1,836,122
Due to shareholders	-	29,235	-		-	29,235
TOTAL LIABILITIES	714,305	245,023	1,994,161		(85,000)	2,868,489
EQUITY						
Share capital	2,949,499	638,578	900,690	A	250,000	3,949,499
				B	750,000	
				D	(638,578)	
				D	(900,690)	
Reserve	221,914	-	174,637	D	(174,637)	221,914
Deficit	(3,800,568)	(342,273)	(2,927,001)	D	342,273	(3,800,568)
				D	2,927,001	
Total equity	(629,155)	296,305	(1,851,674)		2,555,369	370,845
TOTAL LIABILITIES AND EQUITY	85,150	541,328	142,487		2,470,369	3,239,334

See accompanying notes to the pro forma consolidated financial statements

ePLAY DIGITAL INC.
(formerly NETWORK LIFE SCIENCES INC.)
PRO FORMA CONSOLIDATED STATEMENT OF COMPREHEHSIVE LOSS
(Unaudited – Expressed in Canadian dollars)
YEAR ENDED DECEMBER 31, 2015

	ePlay Digital Inc. December 31, 2015 (Audited)	PokerVision Media Inc. December 31, 2015	Mobovivo Inc. December 31, 2015 (Audited)	Notes	Pro Forma Adjustments	Pro Forma Consolidated ePlay Digital Inc. December 31, 2015
	$	$	$		$	$
Revenue	-	170	277,530		-	277,700
Cost of sales	-	-	(3,724)		-	(3,724)
Gross Margin	-	170	273,806		-	273,976
General and administrative expenses						
Advertising and promotion	-	4,545	-		-	4,545
Automobile	-	2,087	-		-	2,087
Consulting fees	163,496	11,700	48,292		-	223,488
Foreign exchange	17,144	-	(7,960)		-	9,184
Interest expense	6,509	706	13,524		-	20,739
Investor relations	21,003	-	-		-	21,003
Office and miscellaneous	28,802	22,156	9,948		-	60,906
Professional fees	24,773	23,612	19,580		-	67,965
Regulatory fees	86,517	-	-		-	86,517
Rent	-	22,200	-		-	22,200
Research and development	661,578	-	163,845		-	825,423
Royalties	-	20,000	-		-	20,000
Sales and marketing	-	-	64,347		-	64,347
Share-based compensation	221,914	-	28,781		-	250,695
Travel	12,772	17,497	13,045		-	43,314
Total expenses	(1,244,508)	(124,503)	(353,402)		-	(1,722,413)
Loss from operations	(1,244,508)	(124,333)	(79,596)		-	(1,448,437)
Bad debt expense	-	-	(18,106)		-	(18,106)
Impairment of inventory	(5,689)	-	-		-	(5,689)
Impairment of intangible assets	(2,167,449)	-	-		-	(2,167,449)
Interest income	-	92	-		-	92
Recovery of research and development costs	-	-	87,731		-	87,731
Write-off of accounts payable	-	10,247	-		-	10,247
NET LOSS AND COMPREHENSIVE LOSS	(3,417,646)	(113,994)	(9,971)		-	(3,541,611)
NET LOSS PER SHARE – BASIC AND DILUTED						$ (0.14)

See accompanying notes to the pro forma consolidated financial statements

ePLAY DIGITAL INC.
(formerly NETWORK LIFE SCIENCES INC.)
PRO FORMA CONSOLIDATED STATEMENT OF COMPREHSIVE INCOME (LOSS)
(Unaudited – Expressed in Canadian dollars)
SIX MONTH PERIOD ENDED JUNE 30, 2016

	ePlay Digital Inc. June 30, 2016	PokerVision Media Inc. June 30, 2016	Mobovivo Inc. June 30, 2016	Notes	Pro Forma Adjustments	Pro Forma Consolidated ePlay Digital Inc. June 30, 2016
	$	$			$	$
Revenue	-	-	230,193		-	230,193
Cost of sales	-	-	(3,453)		-	(3,453)
Gross Margin	-	-	226,740		-	226,740
General and administrative expenses						
Amortization	-	16,620	-		-	16,620
Automobile	-	1,306	-		-	1,306
Consulting fees	136,146	91,700	28,238		-	256,084
Interest expense	2,026	415	1,567		-	4,008
Investor relations	262	-	-		-	262
Office and miscellaneous	307	8,562	2,676		-	11,545
Management fees	26,250	-	-		-	26,250
Professional fees	67,311	(211)	4,240		-	71,340
Rent	-	18,340				18,340
Research and development costs	-	-	105,118			105,118
Regulatory and transfer fees	11,614	-	-		-	11,614
Royalties	-	20,000				20,000
Sales and marketing	-	-	10,102			10,102
Stock-based compensation	-	-	7,412			7,412
Travel	-	10,530	30,168			40,698
Total expenses	(243,916)	(167,262)	(189,521)		-	(600,699)
Income (loss) from operations	(243,916)	(167,262)	37,219		-	(373,959)
Loss on settlement of debt	(53,182)	-	-		-	(53,182)
Recovery of research and development costs	-	-	64,016			64,016
NET INCOME AND COMPREHENSIVE INCOME (LOSS)	(297,098)	(167,262)	101,235		-	(363,125)
NET LOSS PER SHARE – BASIC AND DILUTED						$ (0.01)

See accompanying notes to the pro forma consolidated financial statements

1. Basis of presentation

The unaudited pro forma consolidated financial statements of ePlay Digital Inc., formerly Network Life Sciences Inc., (the "Company" or "NOI") as at June 30, 2016 and for the year ended December 31, 2015 and six-month period ended June 30, 2016 have been prepared by management including all information available up to November 16, 2016. These pro forma consolidated financial statements give effect to the proposed acquisitions of all of the issued and outstanding shares of PokerVision Media Inc. ("PV") and Mobovivo Inc. ("MV") under the Share Purchase Agreement and Amalgamation Agreement dated September 27, 2016 (the "Agreements"). Pursuant to the Agreements, the Company will issue 5,000,000 common shares and 10,000,000 performance warrants to acquire all the issued and outstanding shares of PV, and the Company will issue 15,000,000 common shares and 20,000,000 performance warrants to acquire all the issued and outstanding shares of MV. Each performance warrant is exercisable to acquire one common share of the Company at $0.15 per share for a period of 5 years from the date of issuance, subject to certain vesting conditions.

To accommodate this initiative, the Company has:

a) consolidated its outstanding common shares on a 1:5 basis from 26,836,482 shares to 5,367,296 common shares on May 30, 2016,
b) taken steps to settle debts for shares ("Concurrent Debt Settlement") and has issued 5,687,977 shares at a fair value of $0.05 per share to existing debt holders as repayment of $284,399 in loans and accounts payable, and
c) issued 8,000,000 units at $0.05 per units for gross proceeds of $400,000 on June 1, 2016 to pay existing payables, acquisition related transactions costs and for working capital. Each unit consisted of one common share and one share purchase warrant to purchase one additional common share of the Company at $0.06 per share expiring May 31, 2017.

It is projected that a $2,000,000 private placement will be completed at $0.20 per unit upon closing of the acquisitions, each unit will comprise one common share and one share purchase warrant to purchase one additional common share of the Company at $0.40 per share for a one-year term from the date of issuance to provide working capital for the Company's operations. The terms of the private placement may change subject to the combined requirements and for market conditions.

Should the share purchase warrants issued in the above private placements be all exercised, an additional $480,000 and $4,000,000 respectively would be received by the Company to fund its consolidated operations.

The Company will have two wholly owned operating subsidiaries post acquisitions and create a third subsidiary as a poker events division.

The proposed acquisitions are provided for in the Agreements between the Company, PV, and MV. The obligations of the parties to complete the proposed acquisitions are subject to each party completing their respective terms and conditions of the Agreements. The acquisitions will be completed upon the Company receiving conditional approval of listing from the Canadian Securities Exchange ("CSE").

These pro forma consolidated financial statements include:

(a) a pro forma consolidated statement of financial position of the Company as at June 30, 2016 prepared from combining the condensed consolidated interim statement of financial position of the Company as at June 30, 2016 and the condensed interim statements of financial position of PV and MV as at June 30, 2016, which gives pro forma effect to the acquisition of PV and MV by the Company and the assumptions described in Note 2, as if these transactions had taken place as at June 30, 2016.

(b) a pro forma consolidated statement of comprehensive loss for the year ended December 31, 2015 prepared from combining the audited consolidated statement of comprehensive loss of the Company for the year ended December 31, 2015, the unaudited statement of comprehensive loss of PV for the 12-month period ended December 31, 2015 (Note 4), and the audited statement of comprehensive loss of MV for the year ended December 31, 2015, as if the transactions described in Note 2 had occurred on January 1, 2015.

(c) a pro forma consolidated statement of income (loss) for the six-month period ended June 30, 2016 prepared from combining the condensed consolidated interim statement of comprehensive loss of the Company for the six-month period ended June 30, 2016 and the condensed interim statements of comprehensive income (loss) of PV and MV for the six-month period ended June 30, 2016 (Note 4), as if the transactions described in Note 2 had occurred on January 1, 2015.

These unaudited pro forma consolidated financial statements have been compiled in accordance with International Financial Reporting Standards ("IFRS"). These pro forma consolidated financial statements do not contain all of the information required for annual financial statements. Accordingly, they should be read in conjunction with the most recent annual financial statements of the Company, PV and MV.

The unaudited pro forma financial statements have been compiled using the significant accounting policies as set out in the audited financial statements of the Company for the year ended December 31, 2015. Based on the review of the accounting policies of PV and MV, it is management's opinion that there are no material accounting differences between the accounting policies of the Company, PV and MV. The unaudited pro forma financial statements should be read in conjunction with the historical financial statements and notes thereto of the Company, PV and MV.

It is management's opinion that these pro forma consolidated financial statements include all adjustments necessary for the fair presentation, in all material respects, of the proposed acquisitions described above in accordance with IFRS applied on a basis consistent with the Company's accounting policies. No adjustments have been made to reflect potential cost savings that may occur subsequent to completion of the transaction. The pro forma consolidated statements of comprehensive income (loss) do not reflect non-recurring charges or credits directly attributable to the transaction, of which none are currently anticipated.

The unaudited pro forma consolidated financial statements are not intended to reflect the results of operations or the financial position of the Company which would have actually resulted had the proposed acquisitions been effected on the dates indicated. Further, the unaudited pro forma consolidated financial statements are not necessarily indicative of the results of operations that may be obtained in the future. The actual pro forma adjustments will depend on a number of factors, and could result in a change to the unaudited pro forma consolidated financial statements.

(Unaudited – Expressed in Canadian dollars)

2. Pro forma assumptions

The unaudited pro forma consolidated financial statements give effect to the following transactions and assumptions:

(A) Issuance of 5,000,000 common shares and 10,000,000 performance warrants, exercisable at $0.15 per share vesting upon criteria described below, to acquire a 100% interest in MV. The fair value of the common shares and warrants to be issued is estimated to be $250,000;

(B) Issuance of 15,000,000 common shares and 20,000,000 performance warrants, exercisable at $0.15 per share vesting upon criteria described below, to acquire a 100% interest in PV. The fair value of the common shares and warrants to be issued is estimated to be $750,000;

(C) To eliminate inter-company transaction related to the $85,000 loan provided by the Company to PV;

(D) Business Combination

PV, MV and the Company are companies with business operations. The acquisition of PV and MV by the Company is considered to be business combinations. Pursuant to the business combination transactions, the assets acquired and liabilities assumed from the acquisition of PV and MV are to be recorded at their estimated fair values in accordance with IFRS 3 *Business Combination*. These values are based on preliminary management estimates and are subject to final valuation adjustments. The allocation of the purchase consideration is as follows:

	As at June 30, 2016
	$
Purchase consideration (Fair value of shares and warrants to be issued)	(1,000,000)
Assets of PV and MV acquired:	
Cash	13,512
Amounts receivable	150,787
Prepaid expenses	7,550
Due from a related party	28,586
Intangible assets	483,380
Liabilities of PV and MV assumed:	
Accounts payable and accrued liabilities	(283,827)
Short term loans	(5,000)
Loans payable	(1,921,122)
Due to shareholders	(29,235)
Net liabilities assumed	(2,555,369)
Intangible assets acquired	2,555,369
	-

(E) Vesting Terms of Performance Warrants.

Upon receiving a valuation report by a mutually agreeable party which state that the total asset value is $100 Million or higher, the entire block of 30,000,000 performance warrants would become free for execution.

or

Upon the Company's cumulative and recurring digital, event and television subscription revenues exceeding $100,000 per month then 30% of the performance warrants are released;

Upon the Company's cumulative and recurring digital, event and television subscription revenues exceeding $200,000 per month then additional 30% of the performance warrants are released;

The balance of the performance warrants would be released upon the recurring revenue exceeding $300,000 per month.

or

Upon a successful takeover of the Company, approved by the Board of Directors, all performance warrants are released.

(Unaudited – Expressed in Canadian dollars)

3. Pro forma share capital

Pro forma share capital as at December 31, 2015 has been determined as follows:

	Number of common shares	Amount
		$
Pre-consolidation balance, the Company, December 31, 2015	5,467,259	2,265,100
Pre-consolidation balance, PV, December 31, 2015	14,600,000	97,500
Pre-consolidation balance, MV, December 31, 2015	9,264,045	900,690
Business combination accounting	(23,864,045)	(998,190)
Shares to be issued for the acquisitions of PV and MV	20,000,000	1,000,000
Pro forma share capital at December 31, 2015	25,467,259	3,265,100

Pro forma share capital as at June 30, 2016 has been determined as follows:

	Number of common shares	Amount
		$
Pre-consolidation balance, the Company, December 31, 2015	5,467,259	2,265,100
Pre-consolidation balance, PV, December 31, 2015	14,600,000	97,500
Pre-consolidation balance, MV, December 31, 2015	9,264,045	900,690
Shares issued for cash, the Company	8,000,000	400,000
Shares issued for settlement of debt, the Company	5,687,977	284,399
Business combination accounting	(23,864,045)	(998,190)
Shares to be issued for the acquisitions of PV and MV	20,000,000	1,000,000
Pro forma share capital at June 30, 2016	39,155,236	3,949,499

(Unaudited – Expressed in Canadian dollars)

4. Statement of comprehensive loss - PokerVision Media Inc.

Reconciliation of PV's statement of comprehensive loss for the 12 months ended December 31, 2015 is as follows:

	Year ended March 31, 2016	ADD: Three months ended March 31, 2015	SUBTRACT: Three months ended March 31, 2016	Twelve months ended December 31, 2015
Sales	-	170	-	170
Cost of sales	-	-	-	-
	-	170	-	170
General and administrative expenses				
Advertising and promotion	4,545	-	-	4,545
Automobile	3,393	-	1,306	2,087
Consulting fees	13,700	-	2,000	11,700
Interest expense	611	299	204	706
Office and miscellaneous	22,327	2,297	2,468	22,156
Professional fees	22,651	-	(961)	23,612
Rent	31,200	-	9,000	22,200
Royalties	20,000	20,000	20,000	20,000
Travel	18,271	468	1,242	17,497
Total expenses	136,698	23,064	35,259	124,503
Loss from operations	(136,698)	(22,894)	(35,259)	(124,333)
Interest income	92	-	-	92
Write-off of accounts payable	10,247	-	-	10,247
NET LOSS AND COMPREHENSIVE LOSS	(126,359)	(22,894)	(35,259)	(113,994)

Reconciliation of PV's statement of comprehensive loss for the 6 months ended June 30, 2016 is as follows:

	Three months ended June 30, 2016	ADD: Three months ended March 31, 2016	Six months ended June 30, 2016
General and administrative expenses			
Amortization	16,620	-	16,620
Automobile	-	1,306	1,306
Consulting fees	89,700	2,000	91,700
Interest expense	211	204	415
Office and miscellaneous	6,094	2,468	8,562
Professional fees	750	(961)	(211)
Rent	9,340	9,000	18,340
Royalties	-	20,000	20,000
Travel	9,288	1,242	10,530
NET LOSS AND COMPREHENSIVE LOSS	(132,003)	(35,259)	(167,262)

(Unaudited – Expressed in Canadian dollars)

5. Pro forma loss per share – basic and diluted

The calculation of the pro forma consolidated basic and diluted loss per share in the pro forma consolidated statements of comprehensive income (loss) for the year ended December 31, 2015 and six-month period ended June 30, 2016 are based upon the assumption that the transaction contemplated in the Agreements occurred on January 1, 2015 and were based upon the weighted average number of shares as follows:

	December 31, 2015	June 30, 2016
Basic	25,467,259	39,155,236
Diluted	63,887,259	77,575,236

Diluted loss per share does not adjust the loss attributable to common shareholders or the weighted average number of common shares outstanding when the effect is anti-dilutive.

Diluted loss per share calculation excludes the following:

a) 8,000,000 share purchase warrants issued in a private placement on June 1, 2016, each share purchase warrant is exercisable at $0.06 to acquire one common share of the Company until June 2, 2017.

b) 30,000,000 performance warrants to be issued for the proposed transaction, each performance warrant is exercisable at $0.15 to acquire one common share of the Company, subject to certain vesting conditions as described in Note 2(d).

c) 420,000 stock options exercisable at $1.25 per share until August 16, 2017.

6. Pro forma statutory income tax rate

The pro forma effective statutory income tax rate of the combined companies will be 26%. The Company was incorporated under the Business Corporations Act of British Columbia, PV and MV were incorporated under the Canada Business Corporations Act.

SCHEDULE “C” CERTIFICATE OF THE ISSUER

The first certificate below must be signed by the CEO, CFO, any person or company who is a promoter of the Issuer and two directors of the Issuer. In the case of an Issuer re-qualifying following a fundamental change, the second certificate must also be signed by the CEO, CFO, any person or company who is a promoter of the target and two directors of the target.

CERTIFICATE OF THE ISSUER

Pursuant to a resolution duly passed by its Board of Directors, ePlay Digital Inc., hereby applies for the listing of the above mentioned securities on CSE. The foregoing contains full, true and plain disclosure of all material information relating to ePlay Digital Inc. It contains no untrue statement of a material fact and does not omit to state a material fact that is required to be stated or that is necessary to prevent a statement that is made from being false or misleading in light of the circumstances in which it was made.

Dated at Calgary, Alberta

this 21st day of November, 2016.

“Trevor Doerksen”

Trevor Doerksen

Director and Chief Executive Officer

Of Mobovivo

“ Lynne Kellner”

Lynne Kellner

Director and Chief Executive Officer

Of PokerVision

“Trevor Doerksen”

Promoter

“William Thomas”

Director, Chief Executive Officer and Secretary

“Manfred von Nostitz”

Manfred von Nostitz

Director