NEW AGE FARM INC.
(formerly 0981624 B.C. Ltd.)

Unaudited Condensed Interim Financial Statements

For the Period From Incorporation on September 27, 2013 to November 30, 2013

(Expressed in Canadian dollars)

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MANAGEMENT'S RESPONSIBILITY FOR UNAUDITED CONDENSED INTERIM FINANCIAL REPORTING

The accompanying unaudited condensed interim financial statements of New Age Farm Inc. (formerly 0981624 BC Ltd). [the "Company"] are the responsibility of the management and Board of Directors of the Company. The unaudited condensed interim financial statements have been prepared by management, on behalf of the Board of Directors, in accordance with the accounting policies disclosed in the notes to the unaudited condensed interim financial statements. Where necessary, management has made informed judgments and estimates in accounting for transactions which were not complete at the balance sheet date. In the opinion of management, the unaudited condensed interim financial statements have been prepared within acceptable limits of materiality and are in accordance with International Accounting Standard 34 Interim Financial Reporting consistent with International Financial Reporting Standards appropriate in the circumstances.

Management has established systems of internal control over the financial reporting process, which are designed to provide reasonable assurance that relevant and reliable financial information is produced. The Board of Directors is responsible for reviewing and approving the unaudited condensed interim financial statements together with other financial information of the Company and for ensuring that management fulfills its financial reporting responsibilities. An Audit Committee assists the Board of Directors in fulfilling this responsibility. The Audit Committee meets with management to review the financial reporting process and the unaudited condensed interim financial statements together with other financial information of the Company. The Audit Committee reports its findings to the Board of Directors for its consideration in approving the unaudited condensed interim financial statements together with other financial information of the Company for issuance to the shareholders.

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

Carman Parente
Director

Vancouver, BC
June 9, 2014

NOTICE TO READERS

The accompanying unaudited condensed interim financial statements of the Company have been prepared by and are the responsibility of management. The unaudited condensed interim financial statements for the period from incorporation on September 27, 2013 to November 30, 2013 have not been reviewed by the Company's auditors.

NEW AGE FARM INC.
(formerly 0981624 B.C. LTD.)
Unaudited Condensed Interim Statement of Financial Position
(Expressed in Canadian dollars)

	November 30, 2013
	$
Assets	
Current	
Subscriptions receivable	100
Total Assets	**100**
Liabilities and Shareholders' Equity	
Current Liabilities:	
Accrued liabilities	-
	-
Shareholders' Equity:	
Capital stock (Note 5)	100
Deficit	-
	100
Total Liabilities and Shareholders' Equity	**100**

Nature and Continuance of Operations (Note 1)
Commitment (Note 4)
Subsequent Events (Note 11)

Approved and authorized for issue by the Board of Directors on June 9, 2014:

"Carman Parente"
Carman Parente, Director

"Anthony Chan"
Anthony Chan, Director

The accompanying notes are an integral part of these Unaudited Condensed Interim Financial Statements

NEW AGE FARM INC.
(formerly 0981624 B.C. LTD.)
Unaudited Condensed Interim Statement of Loss and Comprehensive Loss
(Expressed in Canadian dollars)

		From Incorporation Date on September 27, 2013 to November 30, 2013
Expenses	$	-
Net loss and total comprehensive loss for the period		-
Basic and diluted loss per common share	$	-
Weighted average number of common shares outstanding		1

The accompanying notes are an integral part of these Unaudited Condensed Interim Financial Statements

NEW AGE FARM INC.
(formerly 0981624 B.C. LTD.)
Unaudited Condensed Interim Statement of Changes in Shareholders' Equity
(Expressed in Canadian dollars except the number of shares)

	Number of Outstanding Shares	Share Capital	Reserves	Deficit	Total Shareholders' Equity
		$	$	$	$
Share issued for cash on incorporation, September 27, 2013 Note (5)	100	100	–	–	100
Net loss and comprehensive loss for the period	–	–	–	–	–
Balance, November 30, 2013	100	100	–	–	100

The accompanying notes are an integral part of these Unaudited Condensed Interim Financial Statements

NEW AGE FARM INC.
(formerly 0981624 B.C. LTD.)
Unaudited Condensed Interim Statement of Cash Flows
(Expressed in Canadian dollars)

		From Incorporation Date on September 27, 2013 to November 30, 2013
Cash (used in) /provided by:		
Operating activities		
Net loss for the period	$	-
Change in non-cash working capital components		
Subscriptions receivable		(100)
Net cash provided by (used in) operating activities		(100)
Financing activities		
Share issuance on incorporation		100
Net cash provided by financing activities		100
Investing activity		-
Net cash used in investing activities		-
Change in cash		-
Cash, beginning of the period		-
Cash, end of the period	$	-
Cash paid during the period for interest expense	$	-
Cash paid during the period for income taxes	$	-

The accompanying notes are an integral part of these Unaudited Condensed Interim Financial Statements

1. NATURE AND CONTINUANCE OF OPERATIONS

0981624 BC Ltd. (the "Company") was incorporated on September 27, 2013 and, pursuant to a plan of arrangement (the "Arrangement") between the Company and Five Nines Ventures Ltd. ("Five Nines") dated October 7, 2013, it will acquire the letter of intent signed between Five Nines and NHS Industries Ltd. ("NHS LOI") and $5,000 in cash from Five Nines as part of the arrangement agreement (the "Arrangement Agreement"), and will commence its business as an agriculture based business in Langley of British Columbia. As consideration for this asset, the Company will issue 16,909,168 common shares, multiplied by the Conversion Factor, as defined in the Arrangement Agreement, which shares will be distributed to the Five Nines shareholders who hold Five Nines shares on the share distribution record date. Five Nines completed the Arrangement on April 1, 2014 and transferred $5,000 cash and assigned the NHS LOI to the Company on April 1, 2014. The Company initiated the share distribution in June of 2014 and issued 2,433,667 common shares to Five Nines, which were then re-distributed to the shareholders of Five Nines as of record date of December 31, 2013. The Company also approved a further 10:1 share consolidation through a director resolution and the shareholders of Five Nines as of record date of December 31, 2013 thus will own a total of 243,367 common shares of the Company after the share consolidation. The Company, after amalgamating with NHS, will be a start-up stage company and the Langley project is a five and a half acre area devoted to growing and eventually being able to process, package and store finished food based products either in cold storage or dry storage before being shipped to their final destination. NHS has already invested significant amounts to date in product development and feasibility studies. The current business objective of the Company is to raise $3,000,000 to build and operate a state of the art warehouse / processing facility to generate near term cash flow. This business plan is clearly a comprehensive review of the critical factors that would add capacity through a modular and fee based approach that is designed to support small and medium producers. Accordingly, the Company's financial success may be dependent upon the extent to which it can develop its Langley project and the economic viability of acquiring, or developing any such additional projects on the property.

The head office and principal office of the Company is located at #106, 1641 Lonsdale Avenue, North Vancouver, B.C., V7M 2T5.

These unaudited condensed interim financial statements have been prepared on the basis of accounting principles applicable to a going concern which assumes the Company will be able to realize its assets and discharge its liabilities in the normal course of business rather than through a process of forced liquidation. The Company's continuing operations, as intended, and its financial success may be dependent upon the extent to which it can successfully commercialize the Langley project and the economic viability of entering into any additional projects on the property in the future.

The commercialization of the Langley project may take many years to be in successful operation and the amount of resulting income, if any, is difficult to determine with any certainty. As a development stage company, the Company does not anticipate producing revenues for some time, other than from incidental revenue and the sales of marketable securities, if any. On November 30, 2013, the Company had not yet achieved profitable operations, a deficit of $Nil, a working capital of $1, and expects to incur further losses in the development of its business, all of which casts material uncertainty about the Company's ability to continue as a going concern.

1. NATURE AND CONTINUANCE OF OPERATIONS (continued)

These unaudited condensed interim financial statements do not include any adjustments relating to the recoverability and classification of recorded asset amounts and classification of liabilities that might be necessary should the Company be unable to continue in existence.

2. BASIS OF PRESENTATION

The Company was incorporated on September 27, 2013. These unaudited condensed interim financial statements are prepared in accordance and compliance with International Financial Reporting Standards as issued by the International Accounting Standards Board ("IASB") and interpretations of the International Financial Reporting Interpretations Committee ("IFRIC"). These unaudited condensed interim financial statements have been prepared in accordance with IAS 34 Interim Financial Reporting.

These unaudited condensed interim financial statements are presented in Canadian dollars, which is the Company's functional and reporting currency. These unaudited condensed interim financial statements are prepared on a historical cost basis except for financial instruments classified as fair value through profit or loss ("FVTPL"), which are stated at their fair value.

3. SIGNIFICANT ACCOUNTING POLICIES

a. Significant accounting judgments and estimates

The preparation of these unaudited condensed interim financial statements requires management to make judgments and estimates that affect the reported amounts of assets and liabilities at the date of the financial statements and reported amounts of expenses during the reporting period. Actual outcomes could differ from these judgments and estimates. The unaudited condensed interim financial statements include judgments and estimates which, by their nature, are uncertain. The impacts of such judgments and estimates are pervasive throughout the unaudited condensed interim financial statements, and may require accounting adjustments based on future occurrences. Revisions to accounting estimates are recognized in the period in which the estimate is revised and the revision affects both current and future periods. Accounts which require management to make material estimates and significant assumptions in determining amounts recorded include valuation of share-based transactions and provision for deferred income tax.

Judgments made by management that have the most significant effect on the unaudited condensed interim financial statements are discussed in Notes 3d), 3e), 3f) and 3i).

3. SIGNIFICANT ACCOUNTING POLICIES (continued)

b. Cash and cash equivalents

Cash and cash equivalents are comprised of cash in banks, and all short-term investments that are highly liquid in nature, cashable, and have an original maturity date of three months or less. As at November 30, 2013, there is $Nil included as cash equivalents.

c. Shared-based payments

Pursuant to the Company's option plan ("Option Plan"), the Company may grant stock options to directors, officers and employees for the purchase of the capital stock of the Company. Included in the Option Plan are provisions that provide that the number of common shares reserved for issuance will not exceed 10% of the issued and outstanding common shares of the Company. At the discretion of the Board of Directors of the Company, options granted under the Option Plan can have a maximum exercise term of 5 years from the date of grant. Vesting terms will be determined at the time of grant by the Board of Directors.

The fair value of the options is measured at grant date, using the Black-Scholes option pricing model, and is recognized over the period that the employees earn the options. The fair value is recognized as an expense with a corresponding increase in equity. The amount recognized as expense is adjusted to reflect the number of share options expected to vest.

d. Deferred income taxes

Deferred income tax assets and liabilities are recognized for deferred income tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax bases. Deferred income tax assets and liabilities are measured using the enacted or substantively enacted tax rates expected to apply when the asset is realized or the liability settled. The effect on deferred income tax assets and liabilities of a change in tax rates is recognized in income in the period that substantive enactment occurs. To the extent that the Company does not consider it more likely than not that a deferred income tax asset will be recovered, the deferred income tax assets is reduced. Deferred income tax assets and liabilities are offset only if a legally enforceable right exists to offset current tax assets against liabilities and the deferred tax assets and liabilities relate to income taxes levied by the same taxation authority on the same taxable entity.

e. Financial instruments

Financial instruments are defined as any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. The Company recognizes financial assets and financial liabilities when it becomes a party to the contractual provisions of the instrument.

Financial instruments at fair value through profit or loss (FVTPL).

3. SIGNIFICANT ACCOUNTING POLICIES (Continued)

e. Financial instruments (continued)

Financial instruments are classified as FVTPL when they are held for trading. A financial instrument is held for trading if it was acquired for the purpose of selling in the near term. Financial instruments classified as FVTPL are stated at fair value with any changes in fair value recognized in earnings for the period.

Loans and receivables

Loans and receivables are financial assets with fixed or determinable payments that are not quoted in an active market. Subsequent to initial recognition, these financial assets are recorded at amortized cost using the effective interest method less any impairment.

Available-for-sale financial assets

Available-for-sale are non-derivative financial assets that are designated as available-for-sale or that are not classified in any other financial asset categories. Subsequent to initial recognition, changes in fair value, other than impairment losses, are recognized in other comprehensive income (loss) and presented in the fair value reserve in shareholders' equity. When the financial assets are sold or an impairment write-down is required, losses accumulated in the fair value reserve recognized in shareholders' equity are included in profit or loss.

Financial liabilities

Financial liabilities are initially recorded at fair value, net of transaction costs, and are subsequently measured at amortized cost using the effective interest method. The Company's accounts payable, accrued liabilities and due to related parties are classified as financial liabilities.

Transaction costs incurred on initial recognition of financial instruments classified as loans and receivables and other financial liabilities are included in the initial fair value amount.

Financial assets are derecognized when the contractual rights to the cash flows from the asset expire. Financial liabilities are derecognized only when the Company's obligations are discharged, cancelled or they expire.

The Company has classified its financial instruments as follows:

Financial Instrument	Classification
Cash and cash equivalents	FVTPL
Subscriptions receivable	Loans and receivable
Accounts payable	Other liabilities
Accrued liabilities	Other liabilities

3. SIGNIFICANT ACCOUNTING POLICIES (Continued)

e. Financial instruments (continued)

Financial instruments recorded at fair value on the statement of financial position are classified using a fair value hierarchy that reflects the significance of the inputs used in making the measurements. The fair value hierarchy has the following levels: Level 1 – valuation based on quoted prices (unadjusted) in active markets for identical assets or liabilities; Level 2 – valuation techniques based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices); and Level 3 – valuation techniques using inputs for the asset or liability that are not based on observable market data (unobservable inputs).

f. Impairment

i) Non-financial assets

The carrying amounts of the Company's non-financial assets, other than deferred income tax assets, are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists, then the assets' recoverable amount is estimated.

For the purpose of impairment testing, assets are grouped together into the smallest group of assets that generates cash inflows from continuing use that are largely independent of the cash inflows of other assets or group of assets (the "cash-generating unit").

An impairment loss is recognized if the carrying amount of a cash-generating unit exceeds its estimated recoverable amount. The recoverable amount of an asset or a cash-generating unit is the greater of its value in use and its fair value less costs to sell. In assessing value in use, the estimated future cost flows are discounted to their present value using a pre-tax discount rate that reflects current market assessment of the time value of money and the risks specific to the assets. Impairment losses are recognized in net income (loss).

Impairment losses recognized in prior years are assessed at each reporting date for any indications that the loss has decreased or no longer exists. An impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount. An impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation, if no impairment loss has been recognized.

3. SIGNIFICANT ACCOUNTING POLICIES (Continued)

f. Impairment (continued)

ii) Financial assets

A financial asset not carried at fair value through profit or loss is assessed at each reporting date to determine whether there is objective evidence that it is impaired. A financial asset is impaired if objective evidence indicates that a loss event has occurred after the initial recognition of the asset, and that the loss event had a negative effect on the estimated future cash flows of that asset that can be estimated reliably.

An impairment loss in respect of a financial asset measured at amortized cost is calculated as the difference between its carrying amount and the present value of the estimated future cash flows discounted at the asset's original effective interest rate. Losses are recognized in net income (loss) and reflected in an allowance account against receivables. When a subsequent event causes the amount of impairment loss to decrease, the decrease in impairment loss is reversed through net income (loss).

g. Comprehensive income (loss)

Comprehensive income (loss) is the change in the Company's net assets that results from transactions, events and circumstances from sources other than the Company's shareholders and includes items that are not included in net profit. Other comprehensive income (loss) consists of changes to unrealized gain and losses on available for sale financial assets, changes to unrealized gains and losses on the effective portion of cash flow hedges and changes to foreign currency translation adjustments of self-sustaining foreign operations during the period. Comprehensive income (loss) measures net earnings for the period plus other comprehensive income (loss). Amounts reported as other comprehensive income (loss) are accumulated in a separate component of shareholders' equity as Accumulated Other Comprehensive Income (Loss). The Company has not had other comprehensive income (loss) since inception and accordingly, a statement of comprehensive income (loss) has not been presented.

h. Earnings (loss) per share

Basic earnings (loss) per share is computed by dividing the net earnings (loss) available to common shareholders by the weighted average number of shares outstanding during the reporting period. Diluted earnings (loss) per share is computed similar to basic earnings (loss) per share except that the weighted average share outstanding is increased to include additional shares for the assumed exercise of stock options and warrants, if dilutive. The number of additional shares is calculated by assuming that outstanding stock options and warrants were exercised and that the proceeds from such exercises were used to acquire common stock at the average market price during the reporting periods.

3. SIGNIFICANT ACCOUNTING POLICIES (Continued)

i. 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 of the obligation can be made.

The amount recognized as a provision is the best estimate of the consideration required to settle the present obligation at statement of financial position date, taking into account the risks and uncertainties surrounding the obligation. Where a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows. The increase in the obligation due to the passage of time is recognized as finance expense. When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, the receivable is recognized as an asset if it is virtually certain that reimbursement will be received and the amount receivable can be measured reliably.

j. Accounting standards, interpretations and amendments to existing standards that are not yet effective

Certain pronouncements were issued by the IASB or the IFRIC that are mandatory for accounting periods after August 1, 2014 or later periods. Many are not applicable or do not have a significant impact to the Company and have been excluded from the summary below. The following have not yet been adopted and are being evaluated to determine their impact on the Company.

The IASB has issued IFRS 9 - Financial Instruments ("IFRS 9") which intends to replace IAS 39 – Financial Instruments: Recognition and Measurement ("IAS 39") in its entirety with three main phases. IFRS 9 will be the new standard for the financial reporting of financial instruments. The IASB tentatively decided to defer the mandatory effective date until January 1, 2018 with earlier adoption still permitted. The Company will evaluate the impact the final standard will have on its financial statements based on the characteristics of its financial instruments at the time of adoption.

The IASB issued IFRIC 21 - Levies ("IFRIC 21"), an interpretation of IAS 37 - Provisions, Contingent Liabilities and Contingent Assets ("IAS 37"), on the accounting for levies imposed by governments. IAS 37 sets out criteria for the recognition of a liability, one of which is the requirement for the entity to have a present obligation as a result of a past activity or event ("obligating event") described in the relevant legislation that triggers the payment of the levy. IFRIC 21 is effective for annual periods commencing on or after January 1, 2014. The Company is currently evaluating the impact of the adoption of this interpretation on its financial statements.

3. SIGNIFICANT ACCOUNTING POLICIES (Continued)

j. Accounting standards, interpretations and amendments to existing standards that are not yet effective (continued)

The IASB issued amendments to IAS 36 - Impairment of Assets ("amendments to IAS 36"). The amendments to IAS 36 restrict the requirement to disclose the recoverable amount of an asset or CGU to periods in which an impairment loss has been recognized or reversed. The amendments also expand and clarify the disclosure requirements applicable when an asset or CGU's recoverable amount has been determined on the basis of fair value less cost of disposal. The amendments are effective for annual periods beginning on or after January 1, 2014 and should be applied retrospectively. The Company is currently evaluating the impact of the adoption of this standard on its financial statements.

k. Segment reporting

A reportable segment, as defined by 'IFRS 8 Operating Segments', is a distinguishable business or geographical component of the Company, which are subject to risks and rewards that are different from those of other segments. The Company considers its primary reporting format to be business segments. The Company considers that it has only one reportable segment, being the development of the agriculture based business in Langley of British Columbia.

(Expressed in Canadian dollars)

4. COMMITMENT

The Company has no commitment other than the NHS LOI transferred from its former parent company, Five Nines. As at the date of these financial statements, definitive agreement has been entered into with NHS (see Note 11).

5. CAPITAL STOCK

a. Authorized: unlimited Common shares without par value
b. Issued and Outstanding:

	Number of Shares	Amount ($)
Common shares issued for cash	100	100
Balance as at November 30, 2013	**100**	**100**

One common share was issued at $1 per common share on September 27, 2013 to Five Nines. The incorporator share was cancelled in June of 2014.

As discussed in Note 1, the Company issued 2,433,667 common shares to Five Nines and Five Nines re-distributed these shares to its shareholders as of the record date of December 31, 2013. The aggregate fair value of these shares in the amount of $5,000 was based on the fair value estimates of assets transferred from Five Nines to the Company. On April 1, 2014, Five Nines transferred $5,000 cash and assigned the NHS LOI valued at $Nil to the Company. The Company currently has 243,367 common shares issued and outstanding after a further 10:1 shares consolidation (See Note 11).

Stock Options:
The Company has adopted an incentive stock option plan (the "Option Plan") which provides that the Board of Directors of the Company may from time to time, in its discretion, and in accordance with the applicable stock exchange's requirements, grant to directors, officers, employees and consultants to the Company, non-transferable options to purchase common shares. Pursuant to the Option Plan, the number of common shares reserved for issuance will not exceed 10% of the issued and outstanding common shares of the Company. Options granted under the Option Plan can have a maximum exercise term of 5 years from the date of grant. Vesting terms will be determined at the time of grant by the Board of Directors. As at and during the period ended November 30, 2013, no option was granted or outstanding.

6. NHS LETTER OF INTENT

On September 12, 2013, Five Nines entered into a letter of intent with NHS Industries Ltd. ("NHS") and the shareholders of NHS, owners of 100% of the issued and outstanding capital stock of NHS, with respect to a proposed transaction in which NHS will form a subsidiary to purchase all of the issued and outstanding capital stock of NHS. NHS has 100% ownership of an agriculture based business in Langley, British Columbia. The Langley project is a five and a half acre area devoted to growing and eventually being able to process, package and store finished food based products either in cold storage or dry storage before being shipped to their final destination. The purchase price shall be paid on the date of closing by the issuance of approximately 40,000,000 post-consolidated common shares of the capital stock of the Company at a deemed price of $0.05 per common share to the shareholders of NHS. The exact number of shares to be issued by the Company shall be determined prior to entering into the definitive agreement (See Note 11).

7. CAPITAL DISCLOSURES

The Company's objectives when managing capital is to safeguard its ability to continue as a going concern, so that it can provide returns for shareholders and benefits for other stakeholders. The Company considers the items included in shareholders' equity and cash as capital. The Company manages the capital structure and makes adjustments to it in response to changes in economic conditions and the risk characteristics of the underlying assets. The Company's primary objective with respect to its capital management is to ensure that it has sufficient cash resources to fund the development of the agriculture based business in Langley of British Columbia. To secure the additional capital necessary to pursue these plans, the Company intends to raise additional funds through the equity or debt financing. The Company is not subject to any capital requirements imposed by a regulator.

8. FINANCIAL INSTRUMENTS

The Company's financial instruments consist of cash, subscription receivable and accrued liabilities. Cash is stated at fair value and classified within Level 1 of the fair value hierarchy. The fair values of accrued liabilities approximate their carrying values due to their short-term nature of these instruments.

The Company's risk exposures and the impact on the Company's financial instruments are summarized below:

Strategic and operational risks are risks that arise if the Company fails to develop the agriculture based business in Langley of British Columbia. These strategic opportunities or threats arise from a range of factors which might include changing economic and political circumstances and regulatory approvals and competitor actions. The risk is mitigated by consideration of other potential development opportunities and challenges which management may undertake.

The Company's credit risk was primarily attributable to bank balances and subscriptions receivable. The Company limits its credit exposure on cash held in bank accounts firstly by holding its key transactional bank accounts with banks of international financial institutions. Subscriptions receivable is due from the director of the company and management believes that the credit risk to be minimal.

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The Company's approach to managing liquidity risk is to ensure that it will have sufficient liquidity to meet liabilities when due. As at November 30, 2013, the Company had cash balance of $Nil and current liabilities of $Nil. All of the Company's financial liabilities have contractual maturities of less than 30 days, and are subject to normal trade terms. Management is considering different alternatives to secure adequate debt or equity financing to meet the Company short term and long term cash requirement.

8. FINANCIAL INSTRUMENTS (continued)

Interest risk is the risk that the fair value or future cash flows will fluctuate as a result of changes in market risk. The Company's sensitivity to interest rates is currently immaterial.

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The Company holds no financial instruments that are denominated in a currency other than Canadian dollar. Accrued liabilities are denominated in Canadian currency. Therefore, the Company's exposure to currency risk is minimal.

9. RELATED PARTY TRANSACTIONS

a. As at November 30, 2013, the Company also had a subscription receivable of $100 to be received from Five Nines. During the period ended November 30, 2013, the Company accrued $Nil of consulting fees to Five Nines.

   These transactions above are in the normal course of operations and are measured at the agreed to amounts, which is the amount of consideration established and agreed to by the related parties.

10. SEGMENTED INFORMATION

During the period ended November 30, 2013, the Company had one reportable operating segment, being the development of the agriculture based business in Langley of British Columbia.

11. SUBSEQUENT EVENTS

Subsequent to the period ended November 30, 2013, the Company has completed the Plan of Arrangement and issued 2,433,667 common shares in exchange for $5,000 cash and the NHS LOI. Such shares were also re-distributed to shareholders of Five Nines as of record date of December 31, 2013.

The articles of the Company provide that the board of directors may, by resolution of the directors, subdivide or consolidate all or any of its unissued, or fully paid, issued shares. On April 10, 2014, the directors of the Company believed that it is in the best interests of the Company and approved to consolidate the issued and outstanding common shares in the capital of the Company on the basis of one (1) common share for every ten (10) issued and outstanding common shares. Concurrent to the consolidation resolution, the board of directors of the Company also approved to change the Company's name to "New Age Farm Inc." and the notice of alteration to change its name was also filed on the same date. The shareholders of Five Nines as of record date of December 31, 2013 thus own a total of 243,367 common shares of the Company after the share consolidation.

On April 30, 2014, the Company entered into a definitive acquisition and amalgamation agreement with NHS. The Company intends to acquire all of the issued and outstanding securities in the capital of NHS pursuant to a "three-cornered" amalgamation under the British Columbia *Business Corporations Act*, pursuant to which a newly incorporated wholly owned subsidiary of the Company, 0998955 B.C.

11. SUBSEQUENT EVENTS (continued)

Ltd., will amalgamate with NHS and will continue its business under the name of NHS Industries Ltd. The amalgamated NHS will continue to be a wholly owned subsidiary of the Company. As at the reporting date of this financial statement, NHS has 27,159,424 common shares issued and outstanding. NHS plans to issue an additional 4,180,000 common shares at $0.03 per share for gross proceeds of $125,400 prior to the closing of the amalgamation. Each shareholder of NHS common shares will receive one (1) post-consolidation common share of the Company for each of such shareholder's NHS common shares.