0990756 B. C. Ltd.

Condensed Interim Financial Statements

For the Three Month Period Ended June 30, 2014

(Unaudited - Expressed in Canadian dollars)

NOTICE TO THE READER

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

The accompanying unaudited condensed interim financial statements of the Company have been prepared by and are the responsibility of the Company's management. The unaudited condensed interim financial statements have been prepared using accounting policies in compliance with International Financial Reporting Stands for the preparation of the condensed interim financial statements and are in accordance with IAS 34 – Interim Financial Reporting.

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

0990756 BC LTD.

Condensed Interim Statement of Financial Position

As at June 30, 2014 and March 31, 2014

(Unaudited - Expressed in Canadian dollars)

	June 30, 2014 $	March 31, 2014 $
Assets		
Current		
Cash and equivalents	4,923	4,981
Subscription receivable	-	100
GST receivable	202	-
Property Option Agreement (Notes 5 & 6)	2,500	-
Total Assets	7,634	5,081
Liabilities and Shareholder's Deficiency		
Current Liabilities:		
Payables and accrued liabilities	4,232	2,500
Short term loans (Note 9)	2,500	5,000
	6,732	7,500
Shareholders' Deficiency:		
Capital stock (Note 6)	5,000	100
Deficit	(4,108)	(2,519)
	892	(2,419)
Total Liabilities and Shareholders' Deficiency	7,624	5,081

The accompanying notes are an integral part of these Financial Statements

Nature and Continuance of Operations (Note 1)
Compliance (Note 2)
Subsequent Events (Note 12)

Approved and authorized for issue by the Board of Directors on August 29, 2014:

"Glen Macdonald" "Jamie Lewin"

Glen Macdonald, Director Jamie Lewin, Director

0990756 BC LTD.

Condensed Interim Statement of Loss and Comprehensive Loss
For the Three Month Period Ended June 30, 2014 and the Year Ended March 31, 2014
(Unaudited - Expressed in Canadian dollars)

	For the Three Month Period Ended June 30, 2014	For the Year Ended March 31, 2014
	$	$
Expenses		
Bank charges	58	19
Filing and transfer fees	1,531	
Professional fees	-	2,500
Net loss and total comprehensive loss for the period	(1,589)	(2,519)
Basic and diluted loss per common share	(0.00)	(25.19)
Weighted average number of common shares outstanding	865,753	100

The accompanying notes are an integral part of these Financial Statements

0990756 BC LTD.

Condensed Interim Condensed Interim Statement of Changes in Shareholders' Deficiency
For the Three Month Period Ended June 30, 2014 and the Year Ended March 31, 2014
(Unaudited - Expressed in Canadian dollars except the number of shares)

	Number of Outstanding Shares	Share Capital	Deficit	Total Shareholders' Deficiency
		$	$	$
Share issued for cash on incorporation, January 12, 2014 Note (6)	100	100	–	100
Net loss and comprehensive loss for the period	–	–	(2,519)	(2,519)
Balance, March 31, 2014	100	100	(2,519)	(2,419)
Net loss and comprehensive loss for the period			(1,589)	(1,589)
Incorporator shares canceled (Note 6)	(100)	(100)	-	(100)
Shares issued in spin-off (Note 6)	26,333,330	5,000	-	5,000
Balance at June 30, 2014	26,333,330	5,000	(4,108)	892

The accompanying notes are an integral part of these Financial Statements

0990756 BC LTD.

Condensed Interim Statement of Cash Flows

For the Three Month Period Ended June 30, 2014 and the Year Ended March 31, 2014

(Unaudited - Expressed in Canadian dollars)

	For the Three Month Period Ended June 30, 2014	For the Year Ended March 31, 2014
	$	$
Cash (used in) /provided by:		
Operating activities		
Net loss for the period	(1,589)	(2,519)
Change in non-cash working capital components		
Subscription receivable	100	(100)
GST receivable	(202)	-
Accounts payable and accrued liabilities	4,233	2,500
Net cash provided by (used in) operating activities	2,542	(119)
Financing activities		
Shares issuance on incorporation	(100)	100
Shares issued for spin-off	5,000	-
Advance from the former parent company	(5,000)	5,000
Net cash provided by financing activities	(100)	5,100
Investing activity		-
First tranche option deposit	(2,500)	
Net cash used in investing activities	(2,500)	-
Change in cash	(58)	4,981
Cash, beginning of the period	4,981	-
Cash, end of the period	4,923	4,981
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 Financial Statements

1. NATURE AND CONTINUANCE OF OPERATIONS

0990756 BC Ltd. (the "Company") was incorporated on January 12, 2014 and, pursuant to a plan of arrangement (the "Arrangement") between the Company and Vinergy Resources Ltd. ("Vinergy" or "VIN") dated January 14, 2014, it acquired a contract of purchase and sale with TBG Capital Inc. (for a property in Leduc, Alberta) from Vinergy (the "Contract of Purchase and Sale") and $5,000 in cash from Vinergy as part of the arrangement agreement (the "Arrangement Agreement"), and commenced its business as a real estate development company in Vancouver of British Columbia.

As consideration for this asset, the Company issued 26,333,330 common shares, multiplied by the Conversion Factor, as defined in the Arrangement Agreement, which shares were distributed to the Vinergy shareholders who held Vinergy shares on the share distribution record date. Vinergy completed the Arrangement on June 18, 2014 and transferred $5,000 cash to the Company on January 30, 2014. The Company initiated the share distribution in June of 2014 and issued 26,333,330 common shares to Vinergy, which were then re-distributed to the shareholders of Vinergy as of record date of June 05, 2014. The Company, after acquiring the Contract of Purchase and Sale with TBG Capital Inc. from Vinergy, commenced its business as a real estate development company. The Company will need to raise funds in order to obtain the capital necessary to meet its commitments under the Contract of Purchase and Sale with TBG Capital Inc. and to pay for salaries, for general and administrative expenses and for working capital purposes.

The head office and principal office of the Company is located at Suite 488 - 625 Howe Street, Vancouver, British Columbia, V6C 2T6, and the registered and records office is located at Suite 488 - 625 Howe Street, Vancouver, British Columbia, V6C 2T6.

These 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 develop the real estate Business and the economic viability of entering into any additional projects in the future.

Business as a real estate development company may take some time 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. On June 30, 2014, the Company had not yet achieved profitable operations, a deficit of $4,108, a working capital surplus of $892, 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.

These 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

Statement of compliance

These condensed interim financial statements have been prepared using the same accounting policies and methods of computation as were applied in our most recent audited annual financial statements for the year ended March 31, 2014.

These condensed interim financial statements have been prepared in accordance with International Accounting Standards ("IAS") 34 "Interim Financial Reporting" using accounting policies consistent with the International Financial Reporting Standards ("IFRS") issued by the International Accounting Standards Board ("IASB") and interpretations of the International Financial Reporting Interpretations Committee ("IFRIC").

These condensed interim financial statements do not include all of the information required of a full annual financial report and are intended to provide users with an update in relation to events and transactions that are significant to an understanding of the changes in financial position and performance of the Company since the end of the last annual reporting period. It is therefore recommended that these condensed interim financial statements be read in conjunction with the most recent audited annual financial statements of the Company for the year ended March 31, 2013.

Basis of presentation

The Company was incorporated on January 12, 2014. These 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 financial statements are presented in Canadian dollars, which is the Company's functional and reporting currency. These 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 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 financial statements include judgments and estimates which, by their nature, are uncertain. The impacts of such judgments and estimates are pervasive throughout the financial statements, and may require accounting adjustments based on future occurrences. Revisions to accounting estimates are recognized in the period in which the

3. SIGNIFICANT ACCOUNTING POLICIES (continued)

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.

c. 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).

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.

e. 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 advance from parent company are classified as financial liabilities.

3. SIGNIFICANT ACCOUNTING POLICIES (continued)

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
Advance from parent company	Other liabilities

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. 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)

g. 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 April 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.

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.

j. 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 real estate business.

(Unaudited - Expressed in Canadian dollars)

3. COMMITMENT

The Company has no commitment other than the Contract of Purchase and Sale transferred from its former parent company, Vinergy.

4. TBG Contract

By Contract of Purchase and Sale between TBG Capital Inc. of Beaumont, AB ("Seller") and Vinergy Resources Ltd. of Edmonton, AB ("Buyer") dated November 29, 2013 and amended on January 31, 2014, the Buyer agrees to acquire the property located in Leduc City, Alberta ("Property").

The Buyer agrees to purchase the Property from the Seller on the following terms and subject to the following conditions:

1. PURCHASE PRICE: The purchase price of the Property will be Six Hundred and Fifty Thousand Dollars $650,000.00 (Purchase Price).

2. DEPOSIT: A total deposit of Fifty Thousand Dollars ($50,000.00) which will form part of the Purchase Price to be paid by September 30, 2014.

On June 30, 2014 the Company issued a promissory note to TBG Capital Inc. for $2,500 in recognition of the first tranche of the $50,000 deposit due by September 30, 2014.

3. $600,000.00 upon completion not later than December 31, 2014;

5. CAPITAL STOCK

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

	Number of Shares	Amount ($)
Common shares issued at incorporation	100	100
Balance as at March 31, 2014	**100**	**100**
Incorporator shares cancelled	(100)	(100)
Spin-off FV	26,333,330	5,000
Balance as at June 30, 2014	**26,333,330**	**5,000**

6. CAPITAL STOCK (continued)

One hundred common shares were issued at $1 per common share in January of 2014 to Vinergy. The incorporator shares were cancelled in June of 2014.

As discussed in Note 1, the Company issued 26,333,330 common shares to Vinergy in June of 2014 and Vinergy re-distributed these shares to its shareholders as of the record date of June 05, 2014. The aggregate fair value of these shares in the amount of $5,000 was based on the fair value estimates of assets transferred from Vinergy to the Company. On January 30, 2014, Vinergy transferred $5,000 cash and assigned the Contract of Purchase and Sale valued at $Nil to the Company.

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 June 30, 2014, no option was granted or outstanding.

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 real estate development Business. 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, accrued liabilities and advance from parent company. 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 real estate development Business. These strategic opportunities or threats arise from a range of factors which might include changing economic and political circumstances and regulatory approvals and

8. FINANCIAL INSTRUMENTS (continued)

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 parent 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 June 30, 2014, the Company had cash balance of $4,922 and current liabilities of $4,232. 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.

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

As at June 30, 2014, the Company owed an advance of $nil (March 31, 2014 - $5,000 to) Vinergy and also had a subscription receivable of $nil (March 31, 2014 - $100) to be received from Vinergy.

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 year ended June 30, 2014, the Company had one reportable operating segment, Contract of Purchase and Sale between TBG Capital Inc. and the start of its business as a real estate development company.

11. INCOME TAXES

As at June 30, 2014, the Company had non-capital losses carried forward of approximately $2,519 which may be utilized to reduce future years' taxable income and expire through to 2034 if not utilized.

11. INCOME TAXES (continued)

Deferred income tax assets have not been recognized in respect of these items because it is not probable that the Company will be able to generate sufficient taxable income upon which these deferred tax assets can be realized.

12. SIGNIFICANT AND SUBSEQUENT EVENTS

- On June 18th, 2014 the Company became a Reporting Issuer in British Columbia, Alberta and Ontario. This means that it files its financial reports on a periodic basis according to the regulations, even though it is not a publicly traded entity. The Company has been given an industrial classification of, real estate.
- On July 14, 2014, the Company reported that:

1. It had negotiated the acquisition of license from Sulstar Technologies Inc., a British Columbia corporation, of a patented technology for converting waste sulphur into unique granulated thermoplastic asphalt binder and a modified sulphur polymer concrete marketed under the names of Sulstar and Sulconcrete, respectively, for the provinces of British Columbia, Alberta, Saskatchewan and the Yukon Territory, in consideration of $25,000 cash and a 2% royalty on all sales. The license has a five year term and is renewable based on performance

   The license granted the Company the right to manufacture, sell and distribute of products under the trade names Sulstar and Sulconcrete in Western Canada. Sulstar is the subject of US Patent # 8,500,899 issued on August 6, 2013. Sulconcrete is the subject of Canadian Patent Application number 2781341 issued on June 3, 2011.

2. It planned to consolidate the Company's existing capital of 26,333,330 common shares on a ten (10) old for one (1) new share basis, such that the Company has 2,633,333 post-consolidated common shares outstanding;
3. It planned to Change its name to better reflect its focus;
4. It planned to complete a private placement of $300,000 by issuing 15,000,000 post-consolidation common shares at $0.02 per post-consolidation share;

   Proceeds of the placement will be utilized for the following: funding the acquisition of the Western Canadian rights for Sulstar and Sulconcrete, financing the marketing of Sulstar and Sulconcrete, establishing a website, administration costs, general working capital, and a reserve for acquisitions

- On July 31, 2014 the Company's Board of Directors approved the name change and consolidation by a written resolution.
- On August 01, the Company's name was changed SPT Sulphur Polymer Technologies Inc. at the BC Companies Registry.
- On August 29th, the Company's capital was consolidated on a 10 old shares for one (1) new share basis. (is now 2,633,334)
- As of August 22nd the Company had received $140,000 of its private placement.