P2P INFO INC.

CONDENSED INTERIM CONSOLIDATED FINANCIAL STATEMENTS

FOR THE PERIOD FROM INCORPORATION ON SEPTEMBER 29, 2014

TO MARCH 31, 2015

(Expressed in Canadian Dollars)
(Unaudited – Prepared by Management)

NOTICE OF NO AUDITOR REVIEW OF CONDENSED INTERIM CONSOLIDATED FINANCIAL REPORT

The accompanying unaudited condensed interim consolidated financial report of the Company has been prepared by and is the responsibility of the Company's management. The Company's independent auditor has not performed a review of this financial report in accordance with securities legislation and the standards established by the Canadian Institute of Chartered Accountants for a review of interim consolidated financial statements by an entity's auditor.

P2P INFO INC.
CONDENSED INTERIM CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
AS AT MARCH 31, 2015 AND SEPTEMBER 30, 2014
(Expressed in Canadian dollars)
(Unaudited – Prepared by Management)

		March 31, 2015		September 30, 2014 (Audited)
ASSETS				
Current assets				
Cash and cash equivalents	**$**	**2,370**	$	1
HST/GST receivable		**905**		-
Total assets	**$**	**3,275**	$	1
LIABILITIES AND EQUITY				
Current liabilities				
Accounts payable and accrued liabilities	**$**	**4,591**	$	-
Equity				
Share capital (Note 3)		**89,230**		1
Deficit		**(90,546)**		-
Total equity		**(1,316)**		1
Total liabilities and equity	**$**	**3,275**	$	1

NATURE OF BUSINESS AND GOING CONCERN (NOTE 1)

The condensed interim consolidated financial statements were authorized for issue by the board of directors on April 24, 2015 and were signed on its behalf by:

/s/ "Ying Zhou"
Ying Zhou, Director

(The accompanying notes are an integral part of these condensed interim consolidated financial statements.)

P2P INFO INC.
CONDENSED INTERIM STATEMENTS OF COMPREHENSIVE LOSS
PERIOD FROM INCORPORATION FROM SEPTEMBER 29, 2014 TO MARCH 31, 2015
(Expressed in Canadian dollars)
(Unaudited – Prepared by Management)

		2015
Expenses		
Administrative expense (Note 4)	**$**	**51,113**
Listing expense		**4,130**
Office expenses		**779**
Payroll expenses (Note 4)		**19,756**
Professional fees		**13,309**
Rents (Note 4)		**1,459**
Net loss and comprehensive loss for the period	**$**	**(90,546)**
Loss per common share, basic and diluted	**$**	**(0.04)**
Weighted average number of common shares outstanding		**2,498,069**

(The accompanying notes are an integral part of these condensed interim consolidated financial statements.)

P2P INFO INC.
CONDENSED INTERIM CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
PERIOD FROM INCORPORATION ON SEPTEMBER 29, 2014 TO MARCH 31, 2015
(Expressed in Canadian dollars)
(Unaudited – Prepared by Management)

	Number of Shares	Share Capital	Contributed Surplus	Deficit	Total Equity
	(Note 3)	(Note 3)			
Balance, September 29, 2014	1	$ 1	$ -	$ -	$ 1
Comprehensive loss	-	-	-	-	-
Balance, September 30, 2014 (Audited)	**1**	**1**	-	-	**1**
Cancellation of incorporation shares (Note 3)	(1)	(1)	-	-	(1)
Shares issued pursuant to plan of arrangement (Note 3)	2,943,500	58,870	-	-	58,870
Private placement (Note 3)	1,518,000	30,360	-	-	30,360
Comprehensive loss	-	-	-	(90,546)	(90,546)
Balance, March 31, 2015 (Unaudited)	**4,461,500**	**$ 89,230**	**$ -**	**$ (90,546)**	**$ (1,316)**

(The accompanying notes are an integral part of these condensed interim consolidated financial statements.)

P2P INFO INC.
CONDENSED INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS
PERIOD FROM INCORPORATION ON SEPTEMBER 29, 2014 TO MARCH 31, 2015
(Expressed in Canadian dollars)
(Unaudited – Prepared by Management)

		2015
Cash flows used in operating activities		
Net loss for the period	$	(90,546)
Changes in non-cash working capital items:		
Increase in HST/GST receivable		(905)
Increase in accounts payable and accrued liabilities		4,591
Net cash used in operating activities		(86,860)
Cash flows from investing activities		
Net cash provided by investing activities		-
Cash flows from financing activities		
Shares issued pursuant to plan of arrangement		89,230
Net cash provided by financing activities		89,230
Decrease in cash and cash equivalents		2,370
Cash and cash equivalents, beginning of the period		-
Cash and cash equivalents, end of the period	$	2,370

SUPPLEMENTAL CASH FLOW INFORMATION (NOTE 5)

(The accompanying notes are an integral part of these condensed interim consolidated financial statements.)

1. NATURE OF BUSINESS AND GOING CONCERN

P2P INFO INC. (the "Company" or "P2P") was incorporated on September 29, 2014 under the laws of British Columbia, Canada and maintains its head office at Suite 1552, 701 West Georgia Street, Vancouver, British Columbia, Canada V7Y 1C6. Its registered office is located at Suite 800 – 885 West Georgia Street, Vancouver, British Columbia V6C 3H1. The Company was incorporated as a wholly-owned subsidiary of Cascadia Consumer Electronics Corp. ("Cascadia") for the purposes of a re-organization of Cascadia pursuant to a plan of arrangement ("Plan of Arrangement") under the Business Corporation Act of British Columbia. The Plan of Arrangement became effective on November 28, 2014. The Company becomes a reporting issuer in the province of British Columbia, Alberta and Ontario on November 28, 2014. The principal business of the Company is the identification, evaluation and acquisition of business.

The Company is currently in the process of developing and finalizing its intended business operations.

These financial statements are prepared on a going concern basis, which assumes that the Company will continue its operations for a reasonable period of time. The Company has incurred losses since its inception and has an accumulated deficit of $90,546 as at March 31, 2015. The Company's ability to continue its operations and to realize assets at their carrying values is dependent upon obtaining additional financing or maintaining continued support from its shareholders and creditors, identifying and acquiring businesses or assets, and generating profitable operations in the future, which raises doubt about the Company's ability to continue as a going concern. These consolidate financial statements do not include any adjustments to the amounts and classification of assets and liabilities that might be necessary should the Company be unable to continue as a going concern.

2. SIGNIFICANT ACCOUNTING POLICIES

Statement of compliance

These unaudited condensed interim consolidated financial statements ("interim consolidated financial statements") are incompliance with International Accounting Standard 34, Interim Financial Reporting ("IAS 34"). Accordingly, certain information and footnote disclosure normally included in annual financial statements prepared in accordance with International Financial Reporting Standards ("IFRS"), as issued by the International Accounting Standards Board ("IASB"), have been omitted or condensed. These interim consolidated financial statements should be read in conjunction with the Company's financial statements for the year ended September 30, 2014.

Basis of consolidation

These consolidated financial statements incorporate the financial statements of the Company and its wholly-owned subsidiary, 1026195 B.C. Ltd. which incorporated on January 29, 2015. All inter-company transactions, balances, income and expenses have been eliminated in full on consolidation.

Basis of measurement

These interim consolidated financial statements have been prepared on a historical cost basis except for certain financial instruments that are measured at fair value. Historical cost is generally based on the fair value of the consideration given in exchange for assets. In addition, these interim consolidated financial statements have been prepared using the accrual basis of accounting, except for cash flow information.

Functional and presentation currency

These financial statements are presented in Canadian dollars, which is the Company's functional currency.

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

Use of estimates and judgements

The preparation of these interim consolidated financial statements in conformity with IFRS requires management to make judgments, estimates and assumptions which affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and revenues and expenses for the periods reported. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgments about carrying values of assets and liabilities that are not readily apparent from other sources. Significant areas requiring the use of management estimates include the determination of deferred income tax assets and liabilities, and assumptions used in valuing options in share-based payment calculations. Actual results could differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and further periods if the review affects both current and future periods.

Critical accounting judgements are accounting policies that have been identified as being complex or involve subjective judgments or assessments with a significant risk of material adjustment in the next year. A significant use of judgement is the ability of the Company to continue as a going concern.

Cash and cash equivalents

Cash and cash equivalents in the consolidated statements of financial position is comprised of cash in banks and on hand, and short-term deposits with an original maturity of three months or less, which are readily convertible into a known amount of cash.

Financial instruments

i) Financial liabilities

All financial liabilities are initially recorded at fair value and designated upon inception as financial liabilities at FVTPL or other financial liabilities.

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 are classified as other financial liabilities.

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 recognized in earnings unless they are designated as effective hedging instruments. Fair value changes on financial liabilities classified as FVTPL are recognized in earnings. The Company has no financial instruments classified as financial instruments at FVTPL at March 31, 2015.

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

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 the consolidated 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. 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.

Share capital

The Company records proceeds from the issuance of its common shares as equity. Incremental costs directly attributable to the issue of new common shares are shown in equity as a deduction, net of tax, from the proceeds. Common shares issued for consideration other than cash are valued based on their market value at the date that the shares are issued.

Share issue costs

Professional, consulting, regulatory and other costs directly attributable to financing transactions are recorded as deferred financing 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 financing costs related to financing transactions that are not completed are charged to earnings.

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.

Income taxes

Current tax is the expected tax payable or receivable on the taxable income or loss for the year, using tax rates enacted or substantively enacted at the consolidated statement of financial position date, and includes any adjustment to tax payable or receivable in respect of previous years.

Deferred taxes are recorded using the liability method whereby deferred tax is recognized in respect of temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes.

Deferred tax is measured at the tax rates that are expected to be applied to temporary differences when they reverse, based on the laws that have been enacted or substantively enacted at the consolidated statement of financial position date. Deferred tax is not recognized for temporary differences which arise on the initial recognition of assets or liabilities in a transaction that is not a business combination and that affect neither accounting nor taxable profit nor loss.

A deferred tax asset is recognized for unused tax losses, tax credits and deductible temporary differences, to the extent that it is probable that future taxable profits will be available against which they can be utilized. Deferred tax assets are reviewed at each reporting date and are reduced to the extent that it is no longer probable that the related tax benefit will be realized.

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

Changes in accounting policy

Effective October 1, 2014, the Company adopted the following new accounting standards and interpretations. The Company determined that the adoption of these standards and interpretations did not result in any material changes in the financial statements.

IFRS 10 *Consolidated Financial Statements* - IFRS 10 requires an entity to consolidate an investee when it is exposed, or has rights, to variable returns from its involvement with the investee and has the ability to affect those returns through its power over the investee.

IAS 32 *Financial Instruments: Presentation* – In December 2011, the IASB issued an amendment to clarify the meaning of the offsetting criterion and the principle behind net settlement, including identifying when some gross settlement systems may be considered equivalent to net settlement. Earlier application is permitted when applied with corresponding amendment to IFRS 7.

IAS 1 *Presentation of Financial Statements* – IAS 1 has been amended to require entities to separate items presented in other comprehensive income ("OCI") into two groups, based on whether or not items may be recycled to net income in the future. Entities that choose to present OCI items before tax will be required to show the amount of tax related to the two groups separately including prior year comparatives.

New accounting standards issued but not yet effective

Certain new standards, interpretations and amendments to existing standards have been issued by the IASB or the International Financial Reporting Interpretations Committee ("IFRIC") 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, 2016:

IAS 1 *Presentation of Financial Statements* – In December 2014, the IASB issued an amendment to address perceived impediments to preparers exercising their judgment in presenting their financial reports. The changes clarify that materiality considerations apply to all parts of the financial statements and the aggregation and disaggregation of line items within the financial statements.

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

IFRS 9 *Financial Instruments* - In November 2013 the standard was revised to add the new general hedge accounting requirements. The standard was finalized in July 2014 and was revised to add 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 (FVOTCI) category for certain debt instruments and additional guidance on how to apply the business model and contractual cash flow characteristics test

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

3. SHARE CAPITAL

Authorized share capital

The Company has authorized an unlimited number of common shares and preferred shares with no par value.

Issued share capital	**Number of Shares**	**$**
Incorporation, September 29, 2014	1	1
Balances, September 30, 2014	1	1
Cancellation of original shares	(1)	(1)
Shares issued pursuant to plan of arrangement	2,943,500	58,870
Private placement	1,518,000	30,360
Balance, December 31, 2014, and January 31, 2015	**4,461,500**	**89,230**

On November 28, 2014, P2P and Cascadia completed a Plan of Arrangement with approval of the Supreme Court of British Columbia under the Business Corporation Act (British Columbia). Pursuant to the Plan of Arrangement, P2P obtained $58,870 cash from Cascadia as working capital in exchange for the issuance of 2,943,500 common shares of P2P and to distribute all these common shares of P2P to Cascadia's shareholders on a pro-rata basis.

On January 29, 2015, the Company completed a private placement for $30,360 by issuing 1,518,000 shares at $0.02 per share.

Escrow Shares

As at March 31, 2015, the Company has 1,080,300 shares held in escrow. The release of the securities will be determined by the emergence of the Company as a listed issuer.

4. RELATED PARTY TRANSACTIONS

Key management personnel compensation

The Company incurred the following payroll expenses to key management personnel of the Company:

		Period from incorporation on September 29, 2014 to March 31, 2015
		$
Salaries and benefits	Director	**18,604**

Key management includes directors and the Executive Officers of the Company.

Other related party transaction

The Company reimbursed professional fees and office expenses $51,113 related to Plan of Arrangement transaction to Cascadia, a company listed on the CSE, which has common directors and officers.

The Company reimbursed Cascadia $1,495 for the rent of shared office.

5. SUPPLEMENTAL CASH FLOW INFORMATION

		Period from incorporation on September 29, 2014 to March 31, 2015
Cash paid for income taxes during the period	$	-
Cash paid for interest during the period	$	-

6. FINANCIAL INSTRUMENTS

The Company classifies its cash as a financial asset at fair value through profit and loss (“FVTPL”), and its accounts payable as other financial liabilities. The carrying amount of financial liabilities carried at amortized cost is a reasonable approximation of fair value due to the relatively short period to maturity of these financial instruments.

Fair value

Financial instruments measured at fair value are classified into one of three levels in the fair value hierarchy based on the degree to which the inputs used to determine the fair value are observable. The three levels of the fair value hierarchy are:

Level 1 – quoted prices (unadjusted) in active markets for identical assets or liabilities;

Level 2 – inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly; and

Level 3 – inputs for the asset or liability that are not based on observable market data (unobservable inputs).

Cash of $2,370 is classified as Level 1.

There were no transfers into or out of Level 2 or Level 3 during the year.

Financial risk management

The Company’s financial risks arising from its financial instruments are credit risk, liquidity risk, and interest rate risk. The Company’s exposure to these risks and the policies on how to mitigate these risks are set out below. Management manages and monitors these exposures to ensure appropriate measures are implemented in a timely and effective manner.

Currency risk

The Company’s expenses are denominated in Canadian dollars. The Company’s corporate office is based in Canada and its current exposure to exchange rate fluctuations is minimal. The Company does not have any foreign currency denominated monetary liabilities.

Credit risk

Credit risk is the risk of potential loss to the Company if the counter party to a financial instrument fails to meet its contractual obligations. Financial instruments that potentially subject the Company to concentrations of credit risk consist principally of cash. The Company’s credit risk with respect to its cash is minimal as it is held with a large financial institution.

6. FINANCIAL INSTRUMENTS (continued)

Financial risk management (continued)

Liquidity risk

Liquidity risk is the risk that the Company will not meet its obligations associated with its financial liabilities as they fall due. The Company manages liquidity risk through the management of its capital structure and financial leverage, as outlined in Note 7. Management closely monitors the liquidity position and expects to have adequate sources of funding to finance the Company's projects and operations. As at March 31, 2015, the Company had a working capital deficit of $1,316. All of the Company's financial liabilities are classified as current.

Interest rate risk

The Company has cash and cash equivalents balance and no interest-bearing debt. The Company has not entered into any derivative instruments to manage interest rate fluctuations. The Company does not have significant interest rate risk.

7. CAPITAL MANAGEMENT

The Company's objective when managing capital is to safeguard its ability to continue as a going concern, so that it can continue to provide returns to shareholders and benefits for other stakeholders. The Company manages its capital structure and makes adjustments to it in light of changes in economic conditions and the risk characteristics of the underlying assets. In management of capital, the Company's capital includes shareholders' equity.

The Company's objective is met by retaining adequate equity to provide for the possibility that cash flows from assets will not be sufficient to meet future cash flow requirements. The Board of Directors does not establish quantitative return on capital criteria for management. Currently, the Company is relying on private placements and advances from the directors and officers to continue its operations. The Company is not subject to any externally imposed capital requirements.