Financial Statements of

SCORP ENERGY LTD.

For the Period from the Date of Incorporation (October 30, 2014) to December 31, 2014

Independent Auditors' Report

To the Shareholders of SCorp Energy Ltd.:

We have audited the statement of financial position of SCorp Energy Ltd. as at December 31, 2014 and a summary of significant accounting policies and other explanatory notes.

Management's Responsibility for 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 necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or misstatement.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform an audit to obtain reasonable assurance whether the financial statements are free of 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 auditors' judgment including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or misstatement. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

We believe that the audit evidence 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 the Company as at December 31, 2014 in accordance with International Financial Reporting Standards.

MNP LLP

Toronto, Ontario
June 22, 2015

Chartered Professional Accountants
Licensed Public Accountants

SCORP ENERGY LTD.

Statement of Financial Position

As at December 31, 2014

Assets

Current:	
Share subscription receivable	$100
	$100

Shareholders' Equity

Shareholders' Equity	
Share capital (note 3)	$100
	$100

See accompanying notes to financial statements.

Approved on Behalf of the Board on June 22, 2015:

"Donald Gordon" CFO

"Brian Peterson" CEO

1. Nature of business:

SCorp Energy Ltd. (the "Company") was incorporated under the British Columbia Business Company Act on October 30, 2014.

The head office and the registered head office of the Company is located at 1010 – 1030 West Georgia Street, Vancouver, British Columbia, V6E 2Y3.

2. Significant accounting policies:

(a) Statement of Compliance:

The financial statements have been prepared in accordance with International Financial Reporting Standards ("IFRS") issued by the International Accounting Standards Board ("IASB") and interpretations of the International Financial Reporting Interpretations Committee ("IFRIC").

These financial statements were approved and authorized by the Board of Directors of the Company on June 22, 2015.

(b) Statement of Changes in Equity:

The Statement of Changes in Equity has not been included in these financial statements as there was only one transaction during the period which was the issuance of capital stock as described in note 3.

(c) Statement of Operations and Comprehensive Income:

The Statement of Operations has not been included in these financial statements as there has been no operating activity for the period from the Date of Incorporation (October 30, 2014) to December 31, 2014.

Comprehensive income 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 such as unrealized gains or losses on available-for-sale investments and gains or losses on certain derivative instruments. To date there has not been any other comprehensive income (loss) and accordingly, a statement of comprehensive income (loss) has not been presented.

2. Significant accounting policies (continued):

(d) Statement of Cash Flows:
The Statement of Cash Flows has not been included in these financial statements as there has been no cash transactions for the period from the Date of Incorporation (October 30, 2014) to December 31, 2014

(e) Financial Instruments:

All financial instruments are recorded initially at fair value. In subsequent periods, all financial instruments are measured based on the classification adopted for the financial instrument: held to maturity, loans and receivables, fair value through profit or loss ("FVTPL"), available for sale, FVTPL liabilities or other liabilities.

FVTPL assets and liabilities are subsequently measured at fair value with the change in the fair value recognized in net income (loss) during the period.

Held to maturity assets, loans and receivables, and other liabilities are subsequently measured at amortized cost using the effective interest rate method.

Available for sale assets are subsequently measured at fair value with the changes in fair value recorded in other comprehensive income (loss), except for equity instruments without a quoted market price in an active market and whose fair value cannot be reliably measured, which are measured at cost.

The Company has classified its financial instruments as follows:

Financial Instrument	Classification
Share subscriptions receivable	Loans and Receivable

The Company's financial instruments measured at fair value on the balance sheet consist of Share subscriptions receivable.

(f) Stock-based compensation:

The Company accounts for all stock-based compensation awarded to directors and officers and non-employees using the fair value method. Under this method, cost is measured at the grant date at fair value using an option pricing model that takes into account the exercise price, the expected life of the option, the current price of the underlying stock, the expected volatility, the expected dividends and the risk-free interest rate for the expected term of the option. The compensation cost will be expensed in the statement of operations over the service period that is the vesting period for directors and officers and over the performance period for awards provided to non-employees in exchange for goods and services.

2. Significant accounting policies (continued):

(g) Income taxes:

(i) Current income tax assets and liabilities for the current periods are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted by the end of the reporting period. Current tax assets and current tax liabilities are only offset if a legally enforceable right exists to set off the amounts, and the intention is to settle on a net basis, or to realize the asset and settle the liability simultaneously. Current income tax relating to items recognized directly in equity is recognized in equity and not in the statement of comprehensive income.

(ii) Deferred income tax:

Deferred income tax is provided using the balance sheet method on temporary differences at the reporting date between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes. Deferred income tax liabilities are recognized for all taxable temporary differences and deferred income tax assets are recognized for all deductible temporary differences, carry forward of unused tax credits and unused tax losses. The Company creates a valuation allowance to the extent that it considers deductible temporary differences, the carry forward of unused tax credits and unused tax losses cannot be utilized.

(h) Measurement uncertainty:

The preparation of financial statements in conformity with IFRS accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and the reported amounts of revenues and expenses during the period. Actual results could differ from those estimates used in the financial statements.

(i) Foreign currency:

(i) Functional currency:

The financial statement is presented in Canadian dollars, which is the Company's functional and presentation currency.

(j) Future Changes in Accounting Policies:

The following standards have been issued but are not yet effective:

- IFRS 9 – Financial Instruments

The Company is currently evaluating the impact of the above standards on its financial performance and financial statement disclosures but expects that such impact will not be material. There are additional new standards that have not been discussed as they will not impact the Company.

3. Share capital:

(a) Authorized
Unlimited number of common shares
Unlimited number of special shares

(b) Issued

100 common shares	$100

4. Financial Risk Management Objectives and Policies:

(a) Capital Management:

The Company's objective when managing capital is to maintain its ability to continue as a going concern in order to provide returns for shareholders and benefits for other stakeholders.

The Company includes equity, comprised of issued common shares, in the definition of capital.

The Company's primary objective with respect to its capital management is to ensure that it has sufficient cash resources to fund the identification and evaluation of potential acquisitions. To secure the additional capital necessary to pursue these plans, the Company may attempt to raise additional funds through the issuance of equity or by securing strategic partners.

(b) Risk Disclosures and Fair Values:

The Company's financial instruments, consisting of share subscription receivable approximates fair value due to the relatively short term maturities of the instrument. It is management's opinion that the Company is not exposed to significant interest, currency or credit risks arising from these financial instruments.

5. Subsequent Events:

Pursuant to a Letter of Intent, dated November 18, 2014, SCorp Energy will amalgamate with Stompy Bot Productions Inc. to form the Issuer comprised of SCorp Energy and its one direct wholly-owned subsidiary, Stompy Bot. Stompy Bot will carry on its business as a wholly owned operating subsidiary of SCorp Energy, which will then file articles of amendment to change its name to Stompy Bot Productions, Inc. (the "Issuer").

On March 24, 2015, the Company issued a loan in the principal amount of $347,500 to Stompy Bot Productions Inc. ("Stompy Bot Productions Inc."). The loan is non-interest bearing with no set repayment terms. The loan is secured against the assets of Stompy Bot Productions Inc.

On April 17, 2015, 682147 N.B. Ltd. was incorporated under the New Brunswick Business Company Act as a wholly owned subsidiary of the Company.

5. Subsequent Events (continued):

On May 29, 2015, the Company consolidated its share capital on a three old for one new and changed its name to Stompy Bot Corporation ("Stompy"). Pursuant to a Letter of Intent, dated November 18, 2014, SCorp Energy will amalgamate with Stompy Bot Productions Inc. to form the Issuer comprised of SCorp Energy and its one direct wholly-owned subsidiary, Stompy Bot. Stompy Bot will carry on its business as a wholly owned operating subsidiary of SCorp Energy, which will then file articles of amendment to change its name to Stompy Bot Productions, Inc. (the "Issuer")

On June 11, 2015, the Company issued a total of 4,801,233 common shares under the plan of arrangement (the "Arrangement") to Web Watcher shareholders, on a pro-rata basis, in consideration for the LOI.