1014379 B.C. Ltd.

CONDENSED INTERIM FINANCIAL STATEMENTS

For the nine month periods ended September 30, 2017 and 2016

Unaudited – Prepared by Management

Expressed in Canadian Dollars

NOTICE TO 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 accompanied by a notice indicating that the financial statements have not been reviewed by an auditor.

The accompanying unaudited condensed interim financial statements have been prepared by and are the responsibility of the management.

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

1014379 B.C. Ltd.
Condensed Interim Statements of Financial Position
As at September 30, 2017
(Unaudited) (Expressed in Canadian dollars)

	Notes		September 30, 2017		December 31, 2016
Assets					
Current Assets					
Cash		$	1,216	$	1,332
GST receivable			11,278		8,760
Total Assets		**$**	**12,494**	**$**	**10,092**
Liabilities					
Current Liabilities					
Accounts payable and accrued liabilities	7	$	215,177	$	165,898
Total Liabilities			**215,177**		**165,898**
Shareholders' Deficit					
Capital stock	5		103,768		103,768
Deficit			(306,451)		(259,574)
Total Shareholders' Deficit			**(202,683)**		**(155,806)**
Total Liabilities and Shareholders' Deficit		**$**	**12,494**	**$**	**10,092**

Approved and authorized by the Board on November 28, 2017.

"Anthony Jackson" (signed)
Anthony Jackson, Director

The accompanying notes are an intergral part of these condensed interim financial statements.

1014379 B.C. Ltd.

Condensed Interim Statements of Loss and Comprehensive Loss
For the three and nine month periods ended September 30, 2017 and 2016
(Unaudited) (Expressed in Canadian dollars)

	Three month period ended September 30, 2017	Three month period ended September 30, 2016	Nine month period ended September 30, 2017	Nine month period ended September 30, 2016
Expenses				
Bank charges and interest	$ 161	$ 24	$ 518	$ 71
Consulting fees	-	-	-	25,000
Management fees	15,000	15,000	45,000	125,000
Filing fees	-	-	1,359	825
Professional fees	-	-	-	4,650
Net loss and comprehensive loss for the period	**(15,161)**	**(15,024)**	**(46,877)**	**(155,546)**
Loss per share – basic and diluted	$ **(0.00)**	**$ (0.00)**	**$ (0.01)**	**$ (0.03)**
Weighted average number of common shares outstanding	**5,060,225**	**5,060,225**	**5,060,225**	**5,060,225**

The accompanying notes are an intergral part of these condensed interim financial statements.

1014379 B.C. Ltd.

Condensed Interim Statements of Changes in Shareholders' Deficit
For the nine month periods ended September 30, 2017 and 2016
(Unaudited) (Expressed in Canadian dollars)

	Capital Stock				
	Number of Shares	Amount	Deficit	Total
Balance at December 31, 2015	**5,060,225**	**$ 103,768**	**$ (110,004)**	**$ (6,236)**
Net loss for the period	-	-	(155,546)	(155,546)
Balance at September 30, 2016	**5,060,225**	**$ 103,768**	**$ (265,550)**	**$ (161,782)**
Balance at December 31, 2016	**5,060,225**	**$ 103,768**	**$ (259,574)**	**$ (155,806)**
Net loss for the period	**-**	**-**	(46,877)	(46,877)
Balance at September 30, 2017	**5,060,225**	**$ 103,768**	**$ (306,451)**	**$ (202,683)**

The accompanying notes are an intergral part of these condensed interim financial statements.

1014379 B.C. Ltd.

Condensed Interim Statements of Cash Flows
For the three and nine month periods ended September 30, 2017 and 2016
(Unaudited) (Expressed in Canadian dollars)

	Three month period ended September 30, 2017	Three month period ended September 30, 2016	Nine month period ended September 30, 2017	Nine month period ended September 30, 2016
Operating activities				
Net loss	$ (15,161)	$ (15,024)	$ (46,877)	$ (155,546)
Changes in non-cash working capital items:				
GST receivable	(750)	(750)	(2,518)	(6,524)
Accounts payable and accrued liabilities	15,884	15,750	49,279	161,998
Net cash flows used in operating activities	(27)	(24)	(116)	(72)
Change in cash	(27)	(24)	(116)	(72)
Cash, beginning of period	1,243	1,380	1,332	1,428
Cash, end of period	**$ 1,216**	**$ 1,356**	**$ 1,216**	**$ 1,356**

The accompanying notes are an intergral part of these condensed interim financial statements.

1. NATURE AND CONTINUANCE OF OPERATIONS

1014379 B.C. Ltd. (the "Company") was incorporated under the *Business Corporations Act* (British Columbia) on September 23, 2014. The principal business of the Company is to identify, evaluate and then acquire an interest in a business or assets. The address of its head office is 800 - 1199 West Hastings Street, Vancouver, British Columbia, Canada, V6E 3T5.

On October 14, 2014, the Company entered into an arrangement agreement with Bravura Ventures Corp. ("Bravura") and Nuran Wireless Inc. ("Nuran", previously 1014372 B.C. Ltd.) whereby the Company will form part of a statutory plan of arrangement (the "Arrangement") to become a reporting issuer in the provinces of British Columbia and Alberta. The arrangement was approved November 14, 2014 and completed March 11, 2015 (note 5(b)).

These financial statements have been prepared on a going concern basis in accordance with International Financial Reporting Standards ("IFRS") with the assumption that the Company will be able to realize its assets and discharge its liabilities in the normal course of business.

The Company's continuing operations, as intended, are dependent upon its ability to identify, evaluate and negotiate an acquisition of or participation in an interest in properties, assets or businesses. There can be no assurance that the Company will be able to complete such activities or obtain financing to continue; therefore, a material uncertainty exists that casts significant doubt over the Company's ability to continue as a going concern.

These financial statements do not include any adjustments to the recoverability and classification of recorded assets amounts and classification of liabilities that might be necessary should the Company be unable to continue as a going concern. Such adjustments could be material.

2. BASIS OF PRESENTATION

(a) Statement of compliance

These condensed interim financial statements are prepared in accordance with IFRS, as issued by the International Accounting Standards Board ("IASB"). Therefore, these financial statements comply with International Accounting Standard ("IAS") 34 "Interim Financial Reporting.

These condensed interim financial statements have been prepared on a historical cost basis. In addition, these financial statements have been prepared using the accrual basis of accounting, except for cash flow information.

These financial statements are presented in Canadian dollars, which is also the Company's functional currency. All values are rounded to the nearest dollar unless otherwise indicated.

The significant accounting policies set out in note 3 have been applied consistently to all periods presented.

(b) Approval of the financial statements

The financial statements of the Company were approved by the director and authorized for issue on November 28, 2017.

2. BASIS OF PRESENTATION (CONTINUED)

(c) Significant accounting judgments, estimates and assumptions

Critical accounting estimates and judgments

The preparation of financial statements in conformity with IFRS requires management to make judgments, estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the statement of financial position, and the reported amounts of expenses during the reporting period.

Actual outcomes could differ from these estimates. These financial statements include estimates, which, by their nature, are uncertain. The impacts of such estimates appear throughout the financial statements and may require adjustments based on future occurrences. Revisions to accounting estimates are recognized in the period in which the estimate is revised and future periods if the revision affects both current and future periods. These estimates are based on historical experience, current and future economic conditions, and other relevant factors that are believed to be reasonable under the circumstances.

Critical accounting estimates and judgments

There were no significant assumptions about the future and other sources of estimation uncertainty that management has made at the statement of financial position reporting date that could result in a material adjustment to the carrying amounts of assets and liabilities.

Critical judgment exercised in applying accounting policies that have the most significant effect on the amounts recognized in the financial statements is as follows:

Going concern

The assessment of the Company's ability to continue as a going concern and to raise sufficient funds to pay for its ongoing operating expenditures and meet its liabilities for the ensuing year, involves significant judgment based on historical experience and other factors including expectation of future events that are believed to be reasonable under the circumstances.

(d) New accounting pronouncements

The following new standard has been issued by the IASB, but is not yet effective. The Company is currently assessing the impact of these future standards on the financial statements.

Disclosure Initiative (Amendments to IAS 7 *Statement of Cash Flows*)

The amendments require entities to provide disclosures that enable users of financial statements to evaluate changes in liabilities arising from financing activities.

Effective for the Company's annual period beginning January 1, 2017.

2. BASIS OF PRESENTATION (CONTINUED)

(d) New accounting pronouncements (continued)

Recognition of Deferred Tax Assets for Unrealized Losses (Amendments to IAS 12 *Income Taxes*)

The amendments clarify how to account for deferred tax assets related to debt instruments measured at fair value.

Effective for the Company's annual period beginning January 1, 2017.

IFRS 9 *Financial Instruments*

IFRS 9 will replace IAS 39 *Financial Instruments: Recognition and Measurement* and IFRIC 9 *Reassessment of Embedded Derivatives*. The final version of this new standard supersedes the requirements of earlier versions of IFRS 9.

The main features introduced by this new standard compared with predecessor IFRS are as follows:

- *Classification and measurement of financial assets:*

  Debt instruments are classified and measured on the basis of the entity's business model for managing the asset and its contractual cash flow characteristics as either: “amortized cost”, “fair value through other comprehensive income”, or “fair value through profit or loss” (default). Equity instruments are classified and measured as “fair value through profit or loss” unless upon initial recognition elected to be classified as “fair value through other comprehensive income”.

- *Classification and measurement of financial liabilities:*

  When an entity elects to measure a financial liability at fair value, gains or losses due to changes in the entity’s own credit risk is recognized in other comprehensive income (as opposed to previously profit or loss). This change may be adopted early in isolation of the remainder of IFRS 9.

- *Impairment of financial assets:*

  An expected credit loss impairment model replaced the incurred loss model and is applied to financial assets at “amortized cost” or “fair value through other comprehensive income”, lease receivables, contract assets or loan commitments and financial guarantee contracts. An entity recognizes twelve-month expected credit losses if the credit risk of a financial instrument has not increased significantly since initial recognition and lifetime expected credit losses otherwise.

- *Hedge accounting:*

  Hedge accounting remains a choice, however, is now available for a broader range of hedging strategies. Voluntary termination of a hedging relationship is no longer permitted. Effectiveness testing now needs to be performed prospectively only. Entities may elect to continue to applying IAS 39 hedge accounting on adoption of IFRS 9 (until the IASB has completed its separate project on the accounting for open portfolios and macro hedging).

Effective for the Company's annual period beginning January 1, 2018.

3. SIGNIFICANT ACCOUNTING POLICIES

(a) Financial instruments

(i) Financial assets

The Company classifies its financial assets in the following categories: loans and receivables, held-to-maturity, available-for-sale and fair value through profit or loss ("FVTPL"). The classification depends on the purpose for which the financial assets were acquired. Management determines the classification of financial assets at recognition.

Fair value through profit or loss

Financial assets are classified as FVTPL when the financial asset is held-for-trading or it is designated as FVTPL. A financial asset is classified as FVTPL when it has been acquired principally for the purpose of selling in the near future; it is a part of an identified portfolio of financial instruments that the Company manages and has an actual pattern of short-term profit-taking or if it is a derivative that is not designated and effective as a hedging instrument. Upon initial recognition, attributable transaction costs are recognized in profit or loss when incurred. Financial instruments at FVTPL are measured at fair value, and changes therein are recognized in profit or loss.

Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are included in current assets or non-current assets based on their maturity date. Loans and receivables are carried at amortized cost, less any impairment.

Held-to-maturity investments

Held-to-maturity investments are recognized on a trade-date basis and are initially measured at fair value, including transaction costs.

Available-for-sale financial assets

Available-for-sale financial assets are non-derivatives that are either designated as available-for-sale or not classified in any of the other financial asset categories. Changes in the fair value of available-for-sale financial assets are recognized as other comprehensive income (loss) and classified as a component of equity.

Management assesses the carrying value of available-for-sale financial assets at least annually and any impairment charges are also recognized in profit or loss. When financial assets classified as available-for-sale are sold, the accumulated fair value adjustments recognized in other comprehensive income are included in profit and loss.

3. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(a) Financial instruments (continued)

(ii) Financial liabilities

The Company classifies its financial liabilities as other financial liabilities.

Other financial liabilities

Other financial liabilities are non-derivatives and are recognized initially at fair value, net of transaction costs incurred, and are subsequently stated at amortized cost. Any difference between the amounts originally received, net of transaction costs, and the redemption value is recognized in the statement of comprehensive loss over the period to maturity using the effective interest method. Other financial liabilities are classified as current or non-current based on their maturity date.

(iii) Fair value hierarchy

Fair value measurements of financial instruments are required to be classified using a fair value hierarchy that reflects the significance of inputs used in making the measurements. The levels of the fair value hierarchy are defined as follows:

Level 1 - Quoted prices (unadjusted) in active markets for identical assets or liabilities.
Level 2 - Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.
Level 3 - Inputs for assets or liabilities that are not based on observable market data.

(b) Loss per share

Loss per share is calculated using the weighted average number of common shares outstanding during the period. The Company uses the treasury stock method for calculating diluted loss per share. Under this method, the dilutive effect on loss per share is calculated on the use of the proceeds that could be obtained upon exercise of options, warrants and similar instruments. It assumes that the proceeds of such exercise would be used to purchase common shares at the average market price during the period. However, the calculation of diluted loss per share excludes the effects of various conversions and exercise of options and warrants that would be anti-dilutive. Shares held in escrow, other than where their release is subject to the passage of time, are not included in the calculation of the weighted average number of common shares outstanding.

(c) Capital stock

Financial instruments issued by the Company are classified as equity only to the extent that they do not meet the definition of a financial liability or financial asset. The Company's common shares are classified as equity instruments.

Incremental costs directly attributable to the issue of new shares are shown in equity as a deduction, net of tax, from the proceeds.

3. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(d) Income tax

(i) Current income tax

Current income tax assets and liabilities for the current period 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, at the reporting date, in the countries where the Company operates and generates taxable income.

Current income tax relating to items recognized directly in other comprehensive income (loss) or equity is recognized in other comprehensive income (loss) or equity and not in profit or loss. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

(ii) Deferred income tax

Deferred income tax is provided using the statement of financial position method on temporary differences at the reporting date between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes.

The carrying amount of deferred income tax assets is reviewed at the end of each reporting period and recognized only to the extent that it is probable that sufficient taxable profit will be available to allow all or part of the deferred income tax asset to be utilized.

Deferred income tax assets and liabilities are measured at the tax rates that are expected to apply to the year when the asset is realized or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

Deferred income tax assets and deferred income tax liabilities are offset, if a legally enforceable right exists to set off current tax assets against current income tax liabilities and the deferred income taxes relate to the same taxable entity and the same taxation authority.

4. RISK MANAGEMENT AND FINANCIAL INSTRUMENTS

The Company classifies its financial instruments as follows:

- Cash is classified as a financial asset at FVTPL; and
- Accounts payable and accrued liabilities, as other financial liabilities.

The carrying value of these financial instruments approximates their fair value.

The Company’s risk exposure and the impact on the Company’s financial instruments is summarized below:

Credit risk

Credit risk is the risk of an unexpected loss if a customer or third party to a financial instrument fails to meet its contractual obligations, and arises principally from the Company’s cash. The Company limits exposure to credit risk through maintaining its cash with high-credit quality Canadian financial institutions. The Company is not exposed to significant credit risk on receivables, as these amounts are due from government agencies. The carrying amount of financial assets represents the maximum credit exposure.

4. RISK MANAGEMENT AND FINANCIAL INSTRUMENTS (CONTINUED)

Liquidity risk

Liquidity risk is the risk that the Company will encounter difficulty in satisfying financial obligations as they become due. The Company manages its liquidity risk by forecasting cash flows from operations and anticipated investing and financing activities. The Company's objective in managing liquidity risk is to maintain sufficient readily available reserves in order to meet its liquidity requirements. The Company will be required to raise additional financing to be able to satisfy its financial obligations of $199,293 and to identify, evaluate and negotiate an acquisition of or participation in an interest in properties, assets or businesses. Financial obligations are due within three months of year end.

5. CAPITAL STOCK

(a) Authorized

Unlimited number of common shares without par value
Unlimited number of preferred shares without par value

(b) Issued and outstanding

Pursuant to the Arrangement Agreement entered by the Company with Bravura and Nuran on October 14, 2014 and completed March 11, 2015:

(i) The Company issued 2,121,875 common shares in exchange of the Class 2 reorganization shares of Bravura, which were subsequently redeemed by Bravura from the Company for cash consideration of $45,000; and

(ii) The Company issued 2,938,349 common shares for gross proceeds of $58,767.

6. CAPITAL MANAGEMENT

The Company is actively looking to acquire an interest in a business or assets and this involves a high degree of risk. The Company has not determined whether it will be successful in its endeavors and does not generate cash flows from operations. The Company's primary source of funds comes from the issuance of capital stock. The Company does not use other sources of financing that require fixed payments of interest and principal due to lack of cash flow from current operations, and is not subject to any externally imposed capital requirements.

The Company's objective when managing capital is to safeguard the Company's ability to continue as a going concern.

The Company defines its capital as shareholders' equity. Capital requirements are driven by the Company's general operations. To effectively manage the Company's capital requirements, the Company monitors expenses and overhead to ensure costs and commitments are being paid. There were no changes in the Company's capital risk management approach during the nine month period ended September 30, 2017.

(Unaudited) (Expressed in Canadian dollars)

7. RELATED PARTY TRANSACTIONS

During the period ended September 30, 2017, the Company incurred $Nil (2016 - $2,100) for accounting fees, $45,000 (2016 - $125,000) for management fees to companies owned by directors of the Company. As of September 30, 2017, $197,798 (December 31, 2016 - $151,830) was included in accounts payable and accrued liabilities.

Key management personnel are persons responsible for planning, directing and controlling the activities of an entity, and include certain directors and officers. Key management compensation comprises:

	September 30, 2017	September 30, 2016
Management fees	$ 45,000	$ 125,000
Accounting fees	-	2,100
	$ 45,000	$ 127,100

Management fees of $45,000 (2016 - $125,000) were payable to Bridgemark Financial Corp., a company owned and managed by Anthony Jackson, CEO and director.

Accounting fees of $Nil (2016 - $2,100) were payable to Jackson and Company, a company owned and managed by Anthony Jackson, CEO and director.

8. SUBSEQUENT EVENT

There were no subsequent events.