NURAN WIRELESS INC.
(Formerly 1014372 B.C. Ltd.)

CONDENSED INTERIM FINANCIAL STATEMENTS

For the three month period ended January 31, 2015

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.

NURAN WIRELESS INC.
(Formerly 1014372 B.C. Ltd.)
Condensed Interim Statement of Financial Position
As at January 31, 2015
(Unaudited) (Expressed in Canadian dollars)

	Notes	January 31, 2015	October 31, 2014
Assets			
Current Assets			
Cash		$ -	$ 1
GST receivable		148	-
Total Assets		**$ 148**	**$ 1**
Liabilities			
Current Liabilities			
Overdraft		$ 30	$ -
Accounts payable and accrued liabilities		3,172	-
Total Liabilities		**3,202**	**-**
Shareholders' Deficit			
Capital stock	5	1	1
Deficit		(3,055)	-
Total Shareholders' Deficit		**(3,054)**	**1**
Total Liabilities and Shareholders' Deficit		**$ 148**	**$ 1**

Nature and Continuance of Operations (Note 1)
Subsequent Events (Note 8)

Approved and authorized by the Board on March 31, 2015

"Anthony Jackson" (signed)
Anthony Jackson, Director

The accompanying notes are an intergral part of these financial statements

NURAN WIRELESS INC.
(Formerly 1014372 B.C. Ltd.)
Condensed Interim Statement of Comprehensive Loss
For the three month period ended January 31, 2015
(Unaudited) (Expressed in Canadian dollars)

		Three month period ended January 31, 2015
Expenses		
Bank charges and interest	$	31
Professional fees		3,024
Net loss and comprehensive loss for the period		**(3,055)**
Loss per share – basic and diluted	**$**	**(3,055)**
Weighted average number of common shares outstanding		**1**

NURAN WIRELESS INC.
(Formerly 1014372 B.C. Ltd.)
Condensed Interim Statement of Changes in Shareholders' Equity
For the three month period ended January 31, 2015
(Unaudited) (Expressed in Canadian dollars)

	Capital Stock						
	Number of shares		Amount		Deficit		**Total**
Balance at September 23, 2014 (date of incorporation)	**-**	$	-	$	-	$	-
Shares issued for cash (Note 5)	1		1		-		1
Balance at October 31, 2014	**1**	**$**	**1**	**$**	**-**	**$**	**1**
Comprehensive loss for the period	-		-		(3,055)		(3,055)
Balance at January 31, 2015	**1**	**$**	**1**	**$**	**(3,055)**	**$**	**(3,054)**

The accompanying notes are an intergral part of these financial statements

NURAN WIRELESS INC.
(Formerly 1014372 B.C. Ltd.)
Condensed Interim Statement of Cash Flow
For the three month period ended January 31, 2015
(Unaudited) (Expressed in Canadian dollars)

		Three month period ended January 31, 2015
Operating activities		
Net loss	$	(3,055)
Changes in non-cash working capital items:		
GST receivable		(148)
Accounts payable and accrued liabilities		3,172
Net cash flows used in operating activities		(31)
Change in cash		(31)
Cash, beginning of period		1
Overdraft, end of period	**$**	**(30)**

The accompanying notes are an intergral part of these financial statements

1. NATURE AND CONTINUANCE OF OPERATIONS

Nuran Wireless Inc., formerly 1014372 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 Company is a wholly-owned subsidiary of Bravura Ventures Corp. ("Bravura"). The address of its head office is 800 - 1199 West Hastings Street, Vancouver, British Columbia, Canada, V6E 3T5.

These condensed interim 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.

2. BASIS OF PRESENTATION

Statement of compliance

(a) 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 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 March 31, 2015.

(c) New accounting pronouncements

The following new standard has been issued by the IASB, but is not yet effective:

IFRS 9 *Financial Instruments*

IFRS 9 is part of the IASB's wider project to replace IAS 39 *Financial Instruments: Recognition and Measurement*. IFRS 9 retains, but simplifies, the mixed measurement model and establishes two primary measurement categories for financial assets: amortized cost and fair value. The basis of classification depends on the entity's business model and the contractual cash flow characteristics of the financial asset. IASB has indefinitely postponed the mandatory adoption date of this standard. The Company is in the process of evaluating the impact of the new standard.

3. SIGNIFICANT ACCOUNTING POLICIES

(a) Financial instruments

(i) Financial assets

The Company classifies its financial assets as 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. Cash is included in this category of financial assets.

(ii) 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) 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.

4. RISK MANAGEMENT AND FINANCIAL INSTRUMENTS

The Company classifies its financial instrument as follows:

- Cash is classified as a financial asset at FVTPL

The carrying value of this financial asset approximates its fair value.

The Company's risk exposure and the impact on the Company's financial instrument is summarized below:

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 is not exposed to significant liquidity risk.

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

On September 23, 2014, the date of incorporation, the Company issued one common share at a price of $1.00.

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 endeavours 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 shareholder's 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.

7. ARRANGEMENT AGREEMENT

On October 14, 2014, the Company entered into an arrangement agreement with Bravura and 1014379 B.C. Ltd., whereby the Company will form part of a statutory plan of arrangement (the "Arrangement"). Following completion of the Arrangement, the Company will become a reporting issuer in the provinces of British Columbia and Alberta.

Pursuant to the Arrangement, the Company will issue one common share of the Company to holders of Class 1 reorganization shares of Bravura in exchange for every Class 1 reorganization share held. Bravura will then redeem the Class 1 reorganization shares held by the Company in consideration of the transfer of $45,000 to the Company under the Arrangement. Upon completion of the Arrangement, all of the Company's common shares will be held by the shareholders of Bravura.

At the annual and special general meeting of the Company held on November 14, 2014, the shareholders approved the Arrangement.

8. SUBSEQUENT EVENTS

The Company’s parent, Bravura Ventures Corp., has completed its previously announced plan of arrangement. Pursuant to the arrangement: (i) each of the issued and outstanding common shares of the company was exchanged for one new common share, one Class 1 reorganization share and one Class 2 reorganization share of the company, and all of the common shares of the company outstanding prior to the arrangement were cancelled; (ii) all Class 1 reorganization shares were transferred to Nuran Wireless Inc. (formerly, 1014372 B.C. Ltd.) in exchange for common shares of Nuran as described in Exhibit 1 to the arrangement agreement; (iii) all Class 2 reorganization shares were transferred to 1014379 B.C. Ltd. (NewCo) in exchange for common shares of NewCo as described in the plan of arrangement; (iv) the company redeemed all of the Class 1 reorganization shares and satisfied the redemption amount of such shares by the transfer to Nuran of $45,000 of working capital; and (v) the company redeemed all of the Class 2 reorganization shares and satisfied the redemption amount of such shares by the transfer to NewCo of $45,000 of working capital.

Shareholder approval and final court approval for the arrangement were obtained on Nov. 14, 2014, and Dec. 10, 2014, respectively, and the record date and effective date of the arrangement are March 11, 2015.

Nuran Wireless Inc. entered into an amalgamation agreement with Nutaq Innovation Inc. and 9215174 Canada Inc. (“Newco”), a wholly owned subsidiary of Nuran formed for the purpose of the amalgamation, pursuant to which Nutaq will amalgamate with Newco and Nuran will acquire all of the issued and outstanding shares of the amalgamated company in consideration of 33,000,000 common shares of the Nuran.