Plank Ventures Ltd.
(formerly 0968998 B.C. Ltd.)

Condensed Interim Financial Statements
(Unaudited)

(EXPRESSED IN CANADIAN DOLLARS)

For the Three Months Ended October 31, 2018 and 2017

Index

NOTICE OF NO AUDITOR REVIEW OF CONDENSED INTERIM FINANCIAL STATEMENTS

The Company's auditors have not reviewed or been involved in the preparation of these condensed interim financial statements.

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

In accordance with National Instrument 51-102 Section 4.3(3)(a) released by the Canadian Securities Administrators, the Company discloses that its auditors have not reviewed the unaudited condensed interim financial statements in accordance with the standards established by the Chartered Professional Accountants Canada for a review of condensed interim financial statements by an entity's auditor, for the three-month periods ended October 31, 2018 and 2017.

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

PLANK VENTURES LTD.

(Formerly 0968998 B.C. Ltd.)

CONDENSED INTERIM STATEMENTS OF FINANCIAL POSITION

(Unaudited - Expressed in Canadian Dollars)

As at October 31,	Note	October 31, 2018	July 31, 2018
ASSETS			
Current Assets			
Cash		$ 29,852	$ 55
Non-Current Assets			
Investments	4,8	350,000	-
TOTAL ASSETS		$ 379,852	$ 55
LIABILITIES			
Current Liabilities			
Trade payables and accruals		$ 268,550	$ 268,309
Non-Current Liabilities			
Loans payable	5	345,808	-
Due to parent company	6	5,453,062	5,452,889
		5,798,870	5,452,889
TOTAL LIABILITIES		6,067,420	5,721,198
SHAREHOLDER'S DEFICIENCY			
Share capital	7	536,521	536,521
Equity portion of loan	5	57,836	-
Deficit		(6,281,925)	(6,257,664)
TOTAL DEFICIENCY		(5,687,568)	(5,721,143)
TOTAL LIABILITIES AND SHAREHOLDER'S DEFICIENCY		$ 379,852	$ 55

SUBSEQUENT EVENTS (NOTE 11)

"Laurie Baggio"	*"Michael Edwards"*
Laurie Baggio, Director	Michael Edwards, Director

See accompanying notes to the condensed interim financial statements.

PLANK VENTURES LTD.

(Formerly 0968998 B.C. Ltd.)

CONDENSED INTERIM STATEMENTS OF COMPREHENSIVE LOSS

(Unaudited - Expressed in Canadian Dollars)

Three Months ended October 31,	Note		2018		2017
EXPENSES					
Office and administration		$	204	$	229
Foreign exchange			12,582		8,156
Interest expense	5,8		11,475		-
			(24,261)		(8,385)
Net loss and comprehensive loss for the period		$	(24,261)	$	(8,385)
Basic and diluted loss per share		$	(0.00)	$	(0.00)
Weighted average number of common shares outstanding for the period, basic and diluted			15,265,212		15,265,212

See accompanying notes to the condensed interim financial statements.

PLANK VENTURES LTD.

(Formerly 0968998 B.C. Ltd.)

CONDENSED INTERIM STATEMENT OF CHANGES IN SHAREHOLDER'S DEFICIENCY

(Unaudited - Expressed in Canadian dollars)

Three Months ended October 31, 2018 and 2017

	Share capital				
	Number of shares	Amount	Equity portion of debt	Deficit	Total
Balance at July 31, 2017	15,265,212	$ 536,521	$ -	$ (6,262,445)	$ (5,725,924)
Loss for the period	-	-	-	(8,385)	(8,385)
Balance at October 31, 2017	15,265,212	536,521	$ -	(6,270,830)	(5,734,309)
Balance at July 31, 2018	15,265,212	$ 536,521	$ -	$ (6,257,664)	$ (5,721,143)
Return to treasury	(1)	-	-	-	-
Equity portion of debt	-	-	57,836	-	57,836
Loss for the period	-	-	-	(24,261)	(24,261)
Balance at October 31, 2018	15,265,211	$ 536,521	$ 57,836	$ (6,281,925)	$ (5,687,568)

See accompanying notes to the condensed interim financial statements.

PLANK VENTURES LTD.

(Formerly 0968998 B.C. Ltd.)

CONDENSED INTERIM STATEMENTS OF CASH FLOWS

(Unaudited - Expressed in Canadian Dollars)

Three Months ended October 31,		**2018**		**2017**
OPERATING ACTIVITIES				
Net loss for the period	$	(24,261)	$	(8,385)
Items not affecting cash				
Interest expense		11,475		-
Foreign exchange loss		12,582		8,156
Net cash used in operating activities		(204)		(229)
INVESTING ACTIVITIES				
Cash investments made		(350,000)		-
Net cash used in financing activities		(350,000)		-
FINANCING ACTIVITIES				
Proceeds from loans		379,828		-
Advances from parent company		173		193
Net cash provided by financing activities		380,001		193
NETCASH FLOW FROM OPERATING, INVESTING AND FINANCING ACTIVITIES		29,797		(36)
CASH, BEGINNING OF THE PERIOD		55		86
CASH, END OF THE PERIOD	$	29,852	$	50

See accompanying notes to the condensed interim financial statements.

1. NATURE OF OPERATIONS AND GOING CONCERN UNCERTAINTY

Plank Ventures Ltd. (formerly 0968998 B.C. Ltd.) (the "Company") was incorporated on May 1, 2013, under the Business Corporations Act. The Company is a wholly owned subsidiary of Mobio Technologies Inc ("Mobio"). The Company is planning on investing in business opportunities in the technology arena. The target investments will generally be early-stage start-ups that already have developed a customer and revenue base and are seeking funding for expansion.

These condensed interim financial statements have been prepared using the going concern assumption, which assumes that the Company will continue in operation for the foreseeable future and be able to realize its assets and discharge its liabilities in the normal course of business. During the three months ended October 31, 2018, the Company had a net and comprehensive loss of $24,261 and negative cash flow from operations of $204. These conditions raise significant doubt about the Company's ability to continue as a going concern.

The continuing operations of the Company are dependent upon its ability to develop profitable operations in the future and to raise adequate financing, if necessary. The Company has generated operating losses since inception. The application of the going concern concept is dependent on the Company's ability to achieve viable operations and access financing. Management is of the opinion that additional working capital can be obtained from internal and external sources to meet the Company's liabilities and commitments.

There can be no assurance that the Company will be successful in achieving profitability or raising additional cash to finance operations. The condensed interim financial statements do not include any adjustments relating to the recoverability of assets and liabilities that might be necessary should the Company be unable to continue as a going concern.

2. BASIS OF PRESENTATION

These condensed interim financial statements were authorized for issue on February 28, 2019, by the Board of Directors of the Company.

Statement of Compliance
These condensed interim financial statements have been prepared in accordance with IAS 34, Interim Financial Reporting, using accounting policies consistent with International Financial Reporting Standards ("IFRS") as issued by the International Accounting Standards Board ("IASB"). These condensed interim financial statements do not include all of the information required for full annual audited financial statements and should be read in conjunction with the annual audited financial statements of the Company for the years ended July 31, 2018, and 2017.

Basis of Measurement
These condensed interim financial statements have been prepared on a historical cost basis except for financial instruments classified as fair value through profit or loss, which are stated at their fair values. In addition, these condensed interim financial statements have been prepared using the accrual basis of accounting.

2. BASIS OF PRESENTATION (CON'T)

Use of estimates and judgments

The preparation of the condensed interim financial statements in conformity with IFRS requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. An area subject to significant estimates is the impairment of financial and non-financial assets. Actual results could differ from those estimates.

Management has applied judgments in the assessment of the Company's ability to continue as a going concern when preparing its condensed interim financial statements for the three months ended October 31, 2018 and 2017. Management prepares the condensed interim financial statements on a going concern basis unless management either intends to liquidate the entity or to cease trading or has no realistic alternative but to do so. In assessing whether the going concern assumption is appropriate, management takes into account all available information about the future, which is at least, but is not limited to, twelve months from the end of the reporting period. Management considered a wide range of factors relating to current and expected profitability, current working capital levels, and potential sources of replacement financing.

As a result of the assessment and as described in Note 1 – Nature of Operations and Going Concern Uncertainty, management concluded the going concern basis of accounting is appropriate based on its cash flow forecast and expectations with respect to access to financing for the next twelve months.

Estimates and assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised and in any future periods affected.

3. NEW ACCOUNTING STANDARDS AND POLICIES

Financial instruments

The Company adopted all of the requirements of IFRS 9 Financial Instruments ("IFRS 9") as of August 1, 2018. IFRS 9 replaces IAS 39 Financial Instruments: Recognition and Measurement ("IAS 39"). IFRS 9 utilize a revised model for recognition and measurement of financial instruments and a single, forward-looking "expected loss" impairment model. Most of the requirements in IAS 39 for classification and measurement of financial liabilities were carried forward in IFRS 9, so the Company's accounting policy with respect to financial liabilities is unchanged. As a result of the adoption of IFRS 9, management has changed its accounting policy for financial assets retrospectively, for assets that continued to be recognized at the date of initial application.

The change did not impact the carrying value of any financial assets or financial liabilities on the transition date.

The following is the Company's new accounting policy for financial instruments under IFRS 9:

Classification

The Company classifies its financial instruments in the following categories: at fair value through profit and loss ("FVTPL"), at fair value through other comprehensive income (loss) ("FVTOCI") or at amortized cost. The Company determines the classification of financial assets at initial recognition. The classification of debt instruments is driven by the Company's business model for managing the financial assets and their contractual cash flow characteristics. Equity instruments that are held for trading are classified as FVTPL. For other equity instruments, on the day of acquisition the Company

3. NEW ACCOUNTING STANDARDS AND POLICIES (CONT'D)

can make an irrevocable election (on an instrument-by-instrument basis) to designate them as at FVTOCI. Financial liabilities are measured at amortized cost, unless they are required to be measured at FVTPL (such as instruments held for trading or derivatives) or if the Company has opted to measure them at FVTPL.

The adoption of IFRS 9 resulted in no impact to the opening accumulated deficit on August 1, 2018.

Measurement

Financial assets and liabilities at amortized cost

Financial assets and liabilities at amortized cost are initially recognized at fair value plus or minus transaction costs, respectively, and subsequently carried at amortized cost less any impairment.

Financial assets and liabilities at FVTPL

Financial assets and liabilities carried at FVTPL are initially recorded at fair value and transaction costs are expensed in the condensed interim statements of comprehensive loss. Realized and unrealized gains and losses arising from changes in the fair value of the financial assets and liabilities held at FVTPL are included in the condensed interim statements of comprehensive loss in the period in which they arise.

Impairment of financial assets at amortized cost

The Company recognizes a loss allowance for expected credit losses on financial assets that are measured at amortized cost. At each reporting date, the Company measures the loss allowance for the financial asset at an amount equal to the lifetime expected credit losses if the credit risk on the financial asset has increased significantly since initial recognition. If at the reporting date, the financial asset has not increased significantly since initial recognition, the Company measures the loss allowance for the financial asset at an amount equal to the twelve-month expected credit losses. The Company shall recognize in the condensed interim statements of comprehensive loss, as an impairment gain or loss, the amount of expected credit losses (or reversal) that is required to adjust the loss allowance at the reporting date to the amount that is required to be recognized.

Derecognition

Financial assets

The Company derecognizes financial assets only when the contractual rights to cash flows from the financial assets expire, or when it transfers the financial assets and substantially all of the associated risks and rewards of ownership to another entity. Gains and losses on derecognition are generally recognized in the condensed interim statements of comprehensive loss.

Accounting standards issued but not yet applied

Leases

On January 13, 2016, the IASB published a new standard, IFRS 16, eliminating the current dual accounting model for lessees, which distinguishes between on-balance sheet finance leases and off-balance sheet operating leases. The main provision of IFRS 16 is the recognition of lease assets and

3. NEW ACCOUNTING STANDARDS AND POLICIES (CONT'D)

Accounting standards issued but not yet applied (cont'd)

lease liabilities on the balance sheet by lessees for those leases that were previously classified as operating leases. Under IFRS 16, a lessee is required to do the following: (i) recognize a right-of-use asset and a lease liability, initially measured at the present value of the lease payments, on the balance sheet; and (ii) recognize a front-loaded pattern of expense for most leases, even when cash rentals are constant, as the right-of-use asset is depreciated and the lease liability is accreted using the effective interest method. The new standard also requires qualitative disclosures along with specific quantitative disclosures. IFRS 16 is effective for annual periods beginning on or after January 1, 2019, with earlier adoption permitted. The Company has determined that this new standard will not have a material impact on its financial statements.

4. INVESTMENTS

On August 30, 2018, the Company purchased 945,945 units of ThinkCX Technologies Inc. ("ThinkCX"), a company with a common director and officer, for $350,000. Each unit consisted of one Series 1 Class A preferred share and one Series 1 Class A preferred share purchase warrant. Each share purchase warrant entitles the Company to purchase an additional Series 1 Class A preferred share of ThinkCX at a price of $0.37 until August 23, 2019. (See Note 11).

5. LOANS PAYABLE

On August 30, 2018, the Company received a loan in the amount of $379,828 (US$300,000) from a company with a common director and officer. The loan is unsecured and bears interest at 10%. Principal and any unpaid interest are due on August 30, 2020. The loan was initially recorded at face value of $379,828 less the value of the equity component of $57,836, as determined by discounting the loan at an appropriate market rate.

During the period ended October 31, 2018, the Company accrued $11,475 (2017 - $Nil) in interest and accretion on the loan. The balance of the loan at October 31, 2018 is $345,807.

6. DUE TO PARENT COMPANY

Amounts due to the parent company are unsecured, non-interest bearing and without fixed terms of repayment. Repayment will not be required within the next twelve months.

7. SHARE CAPITAL

Authorized:
Unlimited number of common shares without par value.
Issued:
15,265,211 common shares (2017 – 15, 265,212) (See Note 11).

8. RELATED PARTY TRANSACTIONS

On August 30, 2018, the Company received a loan in the amount of $379,828 (US$300,000) from a company with a common director and officer. The loan is unsecured and bears interest at 10%. Principal and any unpaid interest are due on August 30, 2020. The loan was initially recorded at face value of $379,828 less the value of the equity component of $57,836, as determined by discounting the loan at an appropriate market rate.

During the period ended October 31, 2018, the Company accrued $11,475 (2017 - $Nil) in interest and accretion on the loan. The balance of the loan at October 31, 2018 is $345,807.

On August 30, 2018, the Company purchased 945,945 units of ThinkCX Technologies Inc. ("ThinkCX"), a company with a common director and officer, for $350,000. Each unit consisted of one Series 1 Class A preferred share and one Series 1 Class A preferred share purchase warrant. Each share purchase warrant entitles the Company to purchase an additional Series 1 Class A preferred share of ThinkCX at a price of $0.37 until August 23, 2019.

9. FINANCIAL INSTRUMENTS

The Company's financial instruments consist of cash, investments, accounts payable, loans payable and amounts due to parent company. As at October 31, 2018 and 2017, there were no significant differences between the carrying amounts of these items and their estimated fair values. The carrying value of these items approximates their fair values.

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).

As of October 31, 2018, the Company classified cash as Level 1 and investments as Level 3.

The Board of Directors approves and monitors the risk management processes. The Company has exposure to the following risks from its use of financial instruments:

- Interest rate risk
- Credit risk
- Liquidity risk
- Currency risk

Interest Rate Risk
Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate due to changes in market interest rates. The Company manages its financial instruments with the objective of minimizing potential interest rate risk, which generally means avoiding interest-bearing obligations other than in unusual circumstances. The Company is not subject to any significant interest rate risk.

9. FINANCIAL INSTRUMENTS (CONT'D)

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. The credit risk of the Company is associated with cash. Management believes that the credit risk with respect to cash is minimal as balances are held with a high-credit quality financial institution.

Liquidity Risk

Liquidity risk is the risk that the Company will encounter difficulty in meeting obligations associated with its financial liabilities. The Company manages liquidity risk by maintaining sufficient cash to enable settlement of transactions on the due date. Management monitors the Company's contractual obligations and other expenses to ensure adequate liquidity is maintained.

Currency risk

The Company is headquartered in Canada and its functional reporting currency is the Canadian dollar. The Company's cash assets and liabilities are denominated in Canadian dollars and United States dollars. As such, the Company's results of operations are subject to foreign currency fluctuation risks and these fluctuations may adversely affect the financial position and operating results of the Company. As of October 31, 2018, the Company does not use derivative instruments to reduce its exposure to currency risk. The Company is not currently exposed to significant currency risk.

10. CAPITAL MANAGEMENT

The Company defines capital as an aggregate of cash and common shares. The Company manages its capital structure to ensure it has sufficient capital to meet its obligations as they come due.

11. SUBSEQUENT EVENTS

Subsequent to October 31, 2018 the Company:

- Purchased all of the issued and outstanding common shares of Exahash Cryptomining Corp. for $50,000;

- Received a loan in the amount of $700,000 from a company with common directors and officers. The loan is unsecured and bears interest at 10%. Principal and interest are due on January 29, 2021;

- Purchased 337,301 Series 2 Class seed preferred shares of SiteMax Systems Inc for $425,000;

- Received 333,140 Series 1 Class seed preferred shares of SiteMax Systems Inc. with a fair value of $276,507 from Mobio;

11. SUBSEQUENT EVENTS (CONT'D)

- Received 238 Series 2 Class preferred shares of Blue Mesa Health Inc. ("Blue Mesa") with a fair value of USD $50,000 and 551 Series 3 Class preferred shares of Blue Mesa with a fair value of USD $135,595 from Mobio;

- Received 2,033,226 common shares of Twenty Year Media Corp. with a fair value of $34,856 from Mobio; and

- Completed a plan of arrangement, cancelling 15,265,211 common shares owned by Mobio and issuing 38,147,546 common shares to the shareholders of Mobio pursuant to the arrangement agreement between Mobio and the Company.