

PLUS8 GLOBAL VENTURES, LTD.

CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS

(Expressed in Canadian Dollars)

**For the three months ended March 31, 2015
(Unaudited – Prepared by Management)**

Head Office

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Vancouver, BC
V6C 1E1

Registered and Records Office

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Vancouver, BC
V6E 3X1

NOTICE OF NO AUDITOR REVIEW OF 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 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 interim financial statements of the Company have been prepared by and are the responsibility of the Company's management.

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

Plus8 Global Ventures, Ltd.

Condensed Consolidated Interim Statements of Financial Position

Unaudited – Prepared by Management

(Expressed in Canadian Dollars)

AS AT

	March 31, 2015	December 31, 2014
ASSETS		
Current		
Cash	\$ 137	\$ 195
Commodity tax receivable	7,987	7,484
	<u>\$ 8,124</u>	<u>\$ 7,679</u>
LIABILITIES AND SHAREHOLDERS' DEFICIENCY		
Current		
Accounts payable and accrued liabilities (Note 4)	\$ 92,512	\$ 83,124
Shareholders' deficiency		
Share capital (Note 6)	1,137,829	1,137,829
Deficit	<u>(1,222,217)</u>	<u>(1,213,274)</u>
	<u>(84,388)</u>	<u>(75,445)</u>
	<u>\$ 8,124</u>	<u>\$ 7,679</u>

Nature of operations and going concern (Note 1)**Approved on behalf of the Board on May 20, 2015:***"Martin Woodward"*

_____, Director

"Ben Catalano"

_____, Director

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

Plus8 Global Ventures, Ltd.

Condensed Consolidated Interim Statements of Loss and Comprehensive Loss

Unaudited – Prepared by Management

(Expressed in Canadian Dollars)

For the three months ended March 31,

	2015	2014
EXPENSES		
Amortization of discount	\$ -	\$ 1,112
Office and miscellaneous	58	412
Professional fees	6,380	6,535
Regulatory and filing fees	2,505	3,783
Loss and comprehensive loss for the period	\$ (8,943)	\$ (11,842)
Basic and diluted loss per common share	\$ (0.00)	\$ (0.00)
Weighted average number of common shares – basic and diluted	12,454,850	66,786,850

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

Plus8 Global Ventures, Ltd.

Condensed Consolidated Interim Statements of Changes in Equity (Deficiency)

Unaudited – Prepared by Management

(Expressed in Canadian Dollars)

	Number of common shares	Capital stock	Share subscriptions received	Deficit	Total equity (deficiency)
December 31, 2013	66,786,850	\$ 1,819,739	\$ 25,438	\$ (2,280,366)	\$ (435,189)
Loss for the period	-	-	-	(11,842)	(11,842)
March 31, 2014	66,786,850	1,819,739	25,438	(2,292,208)	(447,031)
Private placement, at \$0.25	100,000	25,000	(25,438)	-	(438)
Private placement, at \$0.05	1,800,000	90,000	-	-	90,000
Shares for debt (note 6)	168,000	8,400	-	-	8,400
Shares returned to treasury and cancelled (note 3)	(56,400,000)	(805,310)	-	805,310	-
Net liabilities eliminated on disposition of subsidiary	-	-	-	357,284	357,284
Loss for the period	-	-	-	(83,660)	(83,660)
December 31, 2014	12,454,850	1,137,829	-	(1,213,274)	(75,445)
Loss for the period	-	-	-	(8,943)	(8,943)
March 31, 2015	12,454,850	\$ 1,137,829	\$ -	\$ (1,222,217)	\$ (84,388)

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

Plus8 Global Ventures, Ltd.

Condensed Consolidated Interim Statements of Cash Flows

Unaudited – Prepared by Management

(Expressed in Canadian Dollars)

For the three months ended March 31,

	2015	2014
CASH FLOWS FROM OPERATING ACTIVITIES		
Net loss for the period	\$ (8,943)	\$ (11,842)
Non-cash items:		
Amortization of discount	-	1,112
Changes in non-cash working capital items:		
Commodity tax receivable	(503)	9,062
Accounts payable and accrued liabilities	9,388	7,349
Net cash (used in) provided by operating activities	<u>(58)</u>	<u>5,681</u>
Change in cash for the period	(58)	5,681
Cash, beginning of the period	<u>195</u>	<u>651</u>
Cash, end of period	<u>\$ 137</u>	<u>\$ 6,332</u>

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

Plus8 Global Ventures, Ltd.

Notes to the Condensed Consolidated Interim Financial Statements

Unaudited – Prepared by Management

(Expressed in Canadian Dollars)

For the three months ended March 31, 2015

1. NATURE OF OPERATIONS AND GOING CONCERN

Plus8 Global Ventures, Ltd. (“Plus 8” or “the Company”) was incorporated in Alberta on March 10, 1997. On June 22, 2006 the Company moved its incorporation jurisdiction to British Columbia.

The Company is listed and trades on the Canadian Securities Exchange under the symbol “PGT”.

The Company is currently engaged in the development of a social collaborative charting, news and communication platform for traders.

The Company had net loss of \$8,943 for the three month period ended March 31, 2015 (2014– loss of \$11,842) and has a deficit of \$1,222,217 as at March 31, 2015 (December 31, 2014 – \$1,213,274). These condensed interim consolidated interim financial statements have been prepared on a going concern basis which assumes that the Company will be able to realize its assets and discharge its liabilities in the normal course of business for the foreseeable future. The continuing operations of the Company are dependent upon its ability to continue to raise adequate financing and to commence profitable operations in the future. The Company has material financial uncertainties that may cast significant doubt upon the Company’s ability to continue as a going concern. The financial statements do not include any adjustments relating to the recoverability and classification of recorded assets and liabilities that might be necessary should the Company be unable to continue as a going concern.

2. SIGNIFICANT ACCOUNTING POLICIES**Basis of preparation***Statement of compliance*

These condensed consolidated interim financial statements, including comparatives have been prepared using accounting policies consistent with International Financial Reporting Standards (“IFRS”) as issued by the International Accounting Standards Board (“IASB”) and in accordance with International Accounting Standards (“IAS”) 34, Interim Financial Reporting.

The policies applied in these condensed consolidated interim financial statements are presented below and are based on IFRS issued and outstanding as of May 27, 2015, the date the Board of Directors approved the condensed consolidated interim financial statements. Any subsequent changes to IFRS that are given effect in our annual financial statements for the year ending December 31, 2015 could result in restatement of these condensed consolidated interim financial statements. None of these standards are expected to have a significant effect on the condensed consolidated interim financial statements.

These condensed consolidated interim financial statements are presented in Canadian dollars.

Basis of measurement

The Company’s condensed consolidated interim financial statements have been prepared on the historical cost basis except for the revaluation of certain financial assets and financial liabilities to fair value.

Principles of consolidation

These condensed consolidated interim financial statements include the accounts of the Company and its previously wholly-owned subsidiary TraderOS Technologies Inc. (“TraderOS”) to the date that TraderOS ceased to be a subsidiary (note 3). All inter-company transactions and balances were eliminated upon consolidation.

Plus8 Global Ventures, Ltd.

Notes to the Condensed Consolidated Interim Financial Statements

Unaudited – Prepared by Management

(Expressed in Canadian Dollars)

For the three months ended March 31, 2015

2. SIGNIFICANT ACCOUNTING POLICIES – continued

Critical judgments and sources of estimation uncertainty

The preparation of these condensed consolidated interim financial statements requires management to make certain estimates, judgments and assumptions that affect the reported amounts of assets and liabilities at the date of the condensed consolidated interim financial statements and reported amounts of expenses during the reporting period. Actual outcomes could differ from these estimates. These condensed consolidated interim financial statements include estimates which, by their nature, are uncertain. The impacts of such estimates are pervasive throughout the financial statements, and may require accounting 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 factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical judgments

The following are critical judgments that management has made in the process of applying accounting policies and that have the most significant effect on the amounts recognized in the financial statements:

- (i) Management is required to assess the functional currency of each entity of the Company. In concluding that the Canadian Dollar is the functional currency of the parent and its subsidiary companies, management considered the currency that mainly influences the cost of providing goods and services in each jurisdiction in which the Company operates. As no single currency was clearly dominant the Company also considered secondary indicators including the currency in which funds from financing activities are denominated and the currency in which funds are retained.
- (ii) The assessment of the probability of future taxable income in which deferred tax assets can be utilized is based on the Company's estimate of future profits or losses adjusted for significant non-taxable income and expenses and specific limits to the use of any unused tax loss or credit. The tax rules in the jurisdictions in which the Company operates are also carefully taken into consideration. If a positive forecast of taxable income indicates the probable use of a deferred tax asset, especially when it can be utilized without a time limit, that deferred tax asset is usually recognized in full. The recognition of deferred tax assets that are subject to certain legal or economic limits or uncertainties is assessed individually by management based on the specific facts and circumstances.
- (iii) Research is recognized as an expense when incurred but development costs may be capitalized as intangible assets if certain conditions are met as described in IAS 38 *Intangible Assets*. Management is required to make judgments about whether the activities are in the research or development phase and judgments about the existence of a market for the output of the intangible asset. All other research and development costs were assessed by management as being in the research phase and were expensed accordingly.

Plus8 Global Ventures, Ltd.

Notes to the Condensed Consolidated Interim Financial Statements

Unaudited – Prepared by Management

(Expressed in Canadian Dollars)

For the three months ended March 31, 2015

2. SIGNIFICANT ACCOUNTING POLICIES – continued**Estimation uncertainty**

The Company did not identify any sources of estimation uncertainty that would have a significant risk of resulting in a material adjustment to the carrying amount of assets and liabilities within the next financial year.

Segment reporting

Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision-maker. The chief operating decision-maker, who is responsible for allocating resources and assessing performance of the operating segment, has been identified as the Chief Executive Officer.

The Company currently operates in one business segment, being the development of websites and software in Canada.

Cash and cash equivalents

Cash includes cash on hand and demand deposits. Cash equivalents include short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value. The Company is not exposed to significant credit or interest rate risk although cash is held in excess of federally insured limits with a major financial institution. As at March 31, 2015 and December 31, 2014, the Company did not have any cash equivalents.

Accounts payable and accrued liabilities

Payables are obligations to pay for materials or services that have been acquired in the ordinary course of business from suppliers. Payables are classified as current liabilities if payment is due within one year or less (or in the normal operating cycle of the business if longer). If not, they are presented as non-current liabilities.

Payables are classified as other financial liabilities initially at fair value and subsequently measured at amortized cost using the effective interest method.

Foreign currency translation

The functional and presentation currency of the Company is the Canadian Dollar, as this is the principal currency of the economic environment in which it operates.

Transactions in foreign currencies are initially recorded in the Company's functional currency at the exchange rate prevailing at the date of the transaction. Monetary assets and liabilities of the Company that are denominated in foreign currencies are translated to the functional currency at the exchange rate prevailing at the end of each reporting period. Non-monetary items measured at fair value in a foreign currency are translated using the exchange rates at the date when fair value is determined. Exchange gains and losses arising on translation are included in the statement of loss and comprehensive loss.

Loss per share

Basic loss per share is calculated by dividing the statement of loss and comprehensive loss by the weighted average number of common shares outstanding during the period. Diluted loss per share is determined by adjusting the statement of loss and comprehensive loss and the weighted average number of common shares outstanding for the effects of dilutive instruments such as options granted to employees and warrants outstanding. The weighted average number of diluted shares is calculated in accordance with the treasury stock method. The treasury stock method assumes that the proceeds received from the exercise of all potentially dilutive instruments are used to repurchase common shares at the average market price.

Plus8 Global Ventures, Ltd.

Notes to the Condensed Consolidated Interim Financial Statements

Unaudited – Prepared by Management

(Expressed in Canadian Dollars)

For the three months ended March 31, 2015

2. SIGNIFICANT ACCOUNTING POLICIES – continued

Revenue recognition

The Company recognizes revenue from the sale of software services when the services are performed and payment is reasonably assured.

Income taxes

Income tax expense comprises current and deferred tax. Income tax is recognized in the statement of loss and comprehensive loss, except to the extent that it relates to items recognized in other comprehensive loss or directly in equity. In this case the income tax is also recognized in other comprehensive loss or directly in equity, respectively.

Current income tax

The current income tax charge is calculated on the basis of the tax laws enacted or substantively enacted at the statement of financial position date in the countries where the Company's subsidiaries operate and generate taxable income. Management periodically evaluates positions taken in tax returns with respect to situations in which applicable tax regulation is subject to interpretation. It establishes provisions where appropriate on the basis of amounts expected to be paid to the tax authorities.

Deferred tax

Deferred tax is recognized, using the liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the consolidated financial statements. However, the deferred tax is not accounted for if it arises from initial recognition of an asset or liability in a transaction other than a business combination that at the time of the transaction affects neither accounting nor taxable profit or loss. Deferred tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the statement of financial position date and are expected to apply when the related deferred tax asset is realized or the deferred tax liability is settled.

Deferred tax assets are recognized only to the extent that it is probable that future taxable profit will be available against which the temporary differences can be utilized.

Deferred tax is provided on temporary differences arising on investments in subsidiaries, except where the timing of the reversal of the temporary difference is controlled by the Company and it is probable that the temporary difference will not reverse in the foreseeable future. Deferred tax assets and liabilities are offset when there is a legally enforceable right to offset current tax assets against current tax liabilities and when the deferred income tax assets and liabilities relate to income taxes levied by the same taxation authority on either the taxable entity or different taxable entities where there is an intention to settle the balances on a net basis.

Financial Instruments

All financial assets are initially recorded at fair value and designated upon inception into one of the following four categories: held to maturity, available for sale, loans and receivables or at fair value through profit or loss ("FVTPL").

Financial assets classified as FVTPL are measured at fair value with unrealized gains and losses recognized through comprehensive income (loss). Cash is classified as FVTPL.

Financial assets classified as loans and receivables and held to maturity are measured at amortized cost.

Financial assets classified as available for sale are measured at fair value with unrealized gains and losses recognized in other comprehensive income (loss) except for losses in value that are considered other than temporary.

Plus8 Global Ventures, Ltd.

Notes to the Condensed Consolidated Interim Financial Statements

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(Expressed in Canadian Dollars)

For the three months ended March 31, 2015

2. SIGNIFICANT ACCOUNTING POLICIES – continued

At March 31, 2015 and December 31, 2014, the Company has not classified any financial assets as available for sale.

Transaction costs associated with FVTPL are expensed as incurred, while transaction costs associated with all other financial assets are included in the initial carrying amount of the asset.

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

Financial liabilities classified as other financial liabilities are measured at amortized cost. Accounts payable and accrued liabilities and loan payable are classified as other financial liabilities.

Financial liabilities classified as FVTPL are measured at fair value with unrealized gains and losses recognized through comprehensive income (loss). At March 31, 2015 and December 31, 2014, the Company has not classified any financial liabilities as FVTPL.

Share Capital

Common shares issued by the Company are classified as equity. Costs directly attributable to the issuance of common shares, share purchase warrants and share options are recognized as a deduction from equity, net of any related income tax effects.

Accounting Standards and Interpretations Issued but Not Yet Adopted

As at the date of these condensed consolidated interim financial statements, the following standard has not been applied in these consolidated financial statements:

- (i) IFRS 9 Financial Instruments; effective for annual periods beginning on or after January 1, 2018. IFRS 9 replaces the multiple classification and measurement models in IAS 39 with a single model that has only two classification categories: amortized cost and fair value. IFRS 9 prohibits reclassifications except in rare circumstances when the entity's business model changes. The new standard removes the requirement to separate embedded derivatives from financial asset hosts. It requires a hybrid contract to be classified in its entirety at either amortized cost or fair value.

Management is currently assessing the impact of this new standard on the Company's accounting policies and financial statement presentation.

3. SALE OF SUBSIDIARY

Effective May 9, 2014, the Company transferred ownership of the shares of its subsidiary, TraderOS to a nominee of the former Chief Executive Officer of the Company (the "Purchaser"). Concurrently with the disposal:

- 56,400,000 common shares held by the former Chief Executive Officer as well other shareholders were returned to treasury and cancelled;
- The Purchaser agreed to grant to the Company a Canadian regional license to the TraderOS Dashboard technology platform (the "Platform"). The license is subject to a 50% royalty on all revenues generated from any commercialization by the Company of the Platform; and
- The Purchaser agreed to assume net liabilities of \$357,284 comprised of \$9,490 of cash, \$258,533 of accounts payable and a loan payable with a balance of \$108,241 (Note 5). As the transaction was with shareholders' of the Company and in connection with the return and cancellation of the Company's own shares, the \$357,284 has been recorded as a credit directly to deficit.

Plus8 Global Ventures, Ltd.

Notes to the Condensed Consolidated Interim Financial Statements

Unaudited – Prepared by Management

(Expressed in Canadian Dollars)

For the three months ended March 31, 2015

4. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	March 31, 2015	December 31, 2014
Trade payables	\$ 66,412	\$ 54,815
Accrued liabilities	26,100	28,309
	<u>\$ 92,512</u>	<u>\$ 83,124</u>

5. LOAN PAYABLE

During the period ended September 30, 2011, the Company received a US\$100,000 (\$103,260) loan from an arms-length individual. The loan was non-interest bearing and had no fixed repayment term. Subsequently, the Company entered into a loan agreement whereby the Company would repay the loan before May 29, 2014, together with interest compounded annually at a rate of 5% from May 29, 2012. There was a 2% penalty if not paid back by May 29, 2014. The Company discounted the loan using the effective interest method using a 10% market interest rate. During the year ended December 30, 2014, \$1,112 of the discount was amortized.

Balance, December 31, 2013	\$ 104,950
Amortization of discount	1,112
Foreign exchange loss	2,179
Disposal (Note 3)	<u>(108,241)</u>
Balance, December 31, 2014 and March 31, 2015	<u>\$ -</u>

6. SHARE CAPITAL

Authorized: Unlimited common shares, without par value

During the year ended December 31, 2014, the Company issued 168,000 common shares at a price of \$0.05 per share to settle a debt of \$8,400.

7. RELATED PARTY DISCLOSURES

The Company had no related party disclosures to report during the three month period ended March 31, 2015.

Plus8 Global Ventures, Ltd.

Notes to the Condensed Consolidated Interim Financial Statements

Unaudited – Prepared by Management

(Expressed in Canadian Dollars)

For the three months ended March 31, 2015

8. FINANCIAL INSTRUMENTS AND RISK MANAGEMENT

The Company has applied a three-level hierarchy to reflect the significance of the inputs used in making fair value measurements. The three levels of fair value hierarchy are:

Level 1 – Unadjusted quoted prices in active markets for identical assets or liabilities;

Level 2 – Inputs other than quoted prices that are observable for assets or liabilities, either directly or indirectly; and

Level 3 – Inputs for assets or liabilities that are not based on observable market data.

The Company's financial instruments consist of cash, accounts payable and accrued liabilities and loan payable. The fair value of these financial instruments, other than cash, approximates their carrying values due to the short-term nature of these instruments. Cash is measured at fair value using level 1 inputs.

The Company is exposed to a variety of financial risks by virtue of its activities including currency, credit, interest rate and liquidity risk.

a) Credit risk

Credit risk is risk of financial loss to the Company if the counterparty to a financial instrument fails to meet its contractual obligations. The Company's cash is held in large Canadian financial institutions and is not exposed to significant credit risk.

b) Interest rate risk

Interest rate risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Company is exposed to limited interest rate risk (Note 5).

c) Liquidity risk

Liquidity risk is the risk that the Company will not be able to meet its obligations as they come due. The Company's ability to continue as a going concern is dependent on management's ability to raise the required capital through future equity or debt issuances. The Company manages its liquidity risk by forecasting cash flows from operations and anticipating any investing and financing activities. Management and the directors are actively involved in the review, planning, and approval of significant expenditures and commitments.

d) Foreign currency risk

The Company's functional currency is the Canadian Dollar and major transactions are transacted in Canadian Dollars and US Dollars. The Company maintains a US Dollar bank account in Canada to support the cash needs of its operations. Management believes that the foreign exchange risk related to currency conversion is minimal and therefore does not hedge its foreign exchange risk.

e) Capital management

The Company defines capital that it manages as its shareholders' equity. When managing capital, the Company's objective is to ensure the entity continues as a going concern as well as to maintain optimal returns to shareholders and benefits for other stakeholders. The Company manages its capital structure and makes adjustments to it, based on the funds available to the Company, in order to support the development of a social collaborative charting, news and communication platform for traders. The Board of Directors does not establish quantitative return on capital criteria for management, but rather relies on the expertise of the Company's management to sustain future development of the business.

Management reviews its capital management approach on an ongoing basis and believes that this approach, given the relative size of the Company, is reasonable. There were no changes to the Company's approach to capital management during the period ended March 31, 2015.

Plus8 Global Ventures, Ltd.

Notes to the Condensed Consolidated Interim Financial Statements

Unaudited – Prepared by Management

(Expressed in Canadian Dollars)

For the three months ended March 31, 2015

8. SUBSEQUENT EVENT

Subsequent to the period ended March 31, 2015, the Company completed a non-brokered private placement with the issuance of 3,605,856 common shares at a price of \$0.025 per share for gross proceeds of \$90,146.