

**MIZA ENTERPRISES INC.
(FORMERLY PACIFIC LINK CAPITAL INC.)**

FINANCIAL STATEMENTS

FOR THE YEARS ENDED JANUARY 31, 2015 AND 2014

(Expressed in Canadian Dollars)

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INDEPENDENT AUDITOR'S REPORT

**To the Shareholders of
Pacific Link Capital Inc.**

I have audited the accompanying financial statements of **Miza Enterprises Inc. (formerly Pacific Link Capital Inc.)**, which comprise the statements of financial position as at January 31, 2015 and January 31, 2014 and the statements of loss and comprehensive loss, changes in shareholders' equity/(deficiency) and cash flows for the years ended January 31, 2015 and January 31, 2014, and a summary of significant accounting policies and other explanatory information.

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

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audits. I conducted my audits in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform an audit to obtain reasonable assurance whether the financial statements are free from 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 auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. 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 evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Company as at January 31, 2015 and January 31, 2014, and its financial performance and its cash flows for the years ended January 31, 2015 and January 31, 2014 in accordance with International Financial Reporting Standards.

Emphasis of Matter

Without qualifying my opinion, I draw attention to note 1 to the financial statements, which describes certain conditions that give rise to substantial doubt about the entity's ability to continue as a going concern. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

Thomas Tong & Co. Inc.

Certified General Accountant
 Richmond, B.C.
 May 29, 2015

MIZA ENTERPRISES INC.
(FORMERLY PACIFIC LINK CAPITAL INC.)
STATEMENTS OF FINANCIAL POSITION
AS AT JANUARY 31, 2015 AND 2014

	<u>January 31, 2015</u>	<u>January 31, 2014</u>
ASSETS		
CURRENT		
Cash (Note 4)	\$ 53,488	\$ 23,847
Other receivables (Note 5)	2,262	1,993
Prepaid expenses	608	833
	\$ <u>56,358</u>	\$ <u>26,673</u>
LIABILITIES AND SHAREHOLDERS' EQUITY /(DEFICIENCY)		
LIABILITIES		
CURRENT		
Accounts payable	\$ 2,095	\$ 6,152
Accrued liabilities (Note 6)	27,700	7,700
Loan payable (Note 7)	105,622	- 0 -
	135,417	13,852
SHAREHOLDERS' EQUITY/(DEFICIENCY)		
SHARE CAPITAL (Note 8)	421,133	421,133
RESERVES (Note 8)	179,083	179,083
DEFICIT	(679,275)	(587,395)
	(79,059)	12,821
	\$ <u>56,358</u>	\$ <u>26,673</u>

APPROVED ON BEHALF OF THE BOARD ON MAY 29, 2015

"signed"/Patrick Wong/

DIRECTOR

"signed"/Kitty Chan/

DIRECTOR

The accompanying notes are an integral part of these statements.

MIZA ENTERPRISES INC.
(FORMERLY PACIFIC LINK CAPITAL INC.)
STATEMENTS OF CHANGES IN SHAREHOLDERS' EQUITY/(DEFICIENCY)
AS AT JANUARY 31, 2015 AND 2014

	<u>January 31, 2015</u>	<u>January 31, 2014</u>
SHAREHOLDERS' EQUITY/(DEFICIENCY)		
SHARE CAPITAL		
Balance, beginning of year	\$ 421,133	\$ 421,133
Balance, end of year	<u>421,133</u>	<u>421,133</u>
RESERVES		
Balance, beginning of year	179,083	179,083
Balance, end of year	<u>179,083</u>	<u>179,083</u>
DEFICIT		
Balance, beginning of year	(587,395)	(556,322)
Net loss for the year	<u>(91,880)</u>	<u>(31,073)</u>
Balance, end of year	<u>(679,275)</u>	<u>(587,395)</u>
TOTAL SHAREHOLDERS' EQUITY/(DEFICIENCY)	\$ <u>(79,059)</u>	\$ <u>12,821</u>

The accompanying notes are an integral part of these statements.

MIZA ENTERPRISES INC.
(FORMERLY PACIFIC LINK CAPITAL INC.)
STATEMENTS OF LOSS AND COMPREHENSIVE LOSS
FOR THE YEARS ENDED JANUARY 31, 2015 AND 2014

	<u>January 31, 2015</u>	<u>January 31, 2014</u>
OPERATING & ADMINISTRATIVE EXPENSES		
Bank charge & interest	373	249
Business development expenses	11,938	7,536
Filing and transfer agency fees	14,518	13,740
Financing expense (Note 9)	20,000	- 0 -
Loan interest (Note 7)	5,622	- 0 -
Office & sundries (Note 10)	21,800	20,382
Professional fees	17,629	14,304
	<u>91,880</u>	<u>56,211</u>
	(91,880)	(56,211)
OTHER ITEM		
Reversal of accrued business development expenses (Note 15)	- 0 -	25,138
LOSS AND COMPREHENSIVE LOSS FOR THE YEAR	\$ <u>(91,880)</u>	\$ <u>(31,073)</u>
 Weighted average number of common shares outstanding	 <u>730,000</u>	 <u>730,000</u>
 Loss per share - basic and diluted attributable to shareholders of the Company	 \$ <u>(0.1259)</u>	 \$ <u>(0.0427)</u>

The accompanying notes are an integral part of these statements.

MIZA ENTERPRISES INC.
(FORMERLY PACIFIC LINK CAPITAL INC.)
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JANUARY 31, 2015 AND 2014

	<u>January 31, 2015</u>	<u>January 31, 2014</u>
CASH BALANCE - OPEN	\$ 23,847	\$ 73,858
OPERATIONS :		
Net loss	(91,880)	(31,073)
Adjustment resulting from operations:		
Prepayment	225	(833)
Other receivables	(269)	5,307
Accounts payable and accruals	15,943	(23,412)
Accrued loan interest	5,622	- 0 -
NET CHANGE/OPERATIONS - (OUTFLOW)	(70,359)	(50,011)
FINANCING:		
Loan payable	100,000	- 0 -
NET CHANGE/FINANCING - INFLOW	100,000	- 0 -
NET CHANGE - INFLOW / (OUTFLOW)	29,641	(50,011)
CASH BALANCE - CLOSE	\$ <u><u>53,488</u></u>	\$ <u><u>23,847</u></u>
REPRESENTED BY :		
CASH	\$ <u><u>53,488</u></u>	\$ <u><u>23,847</u></u>

The accompanying notes are an integral part of these statements.

MIZA ENTERPRISES INC.
(FORMERLY PACIFIC LINK CAPITAL INC.)
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JANUARY 31, 2015 AND 2014

Note #1 Nature and continuance of operations

Miza Enterprises Inc.(Formerly Pacific Link Capital Inc.)(the "Company") was incorporated on February 4, 2008 under the Business Corporations Act of the Province of British Columbia. On March 24, 2010 the Company completed its initial public offering and commenced trading on Tier 2 of the TSX Venture Exchange under the symbol "MZA.H"(Formerly "PCL.P").

As a CPC, the Company has no material commercial operations and no material assets other than cash. The Company's cash will be used to identify and evaluate businesses or assets with a view to completing a Qualifying Transaction as defined by the TSX Venture Exchange (the "Exchange").

On July 3, 2012, the Company's tier classification was changed from Tier 2 of the TSX Venture Exchange to NEX as the Company did not complete its Qualifying Transaction within the prescribed time frame.

As at January 31, 2015, the Company had net working capital (deficiency) of (\$ 79,059) (2014 - \$12,821). In addition, the Company has accumulated losses of \$ 679,275. All of these cast significant doubt about the Company's ability to continue as a going concern. The Company's continuing operations as intended are dependent upon its ability to raise the required capital and to identify, evaluate and negotiate an acquisition of, a participation in or an interest in properties, assets or businesses. Such an acquisition will be subject to regulatory approval and may be subject to shareholders' approval. The financial statements do not include any adjustments to assets or liabilities should the Company be unable to continue in existence.

#2 Basis of presentation

(a) Statement of compliance

These financial statements have been prepared in accordance with International Financial Reporting Standards ("IFRS") as issued by the International Accounting Standards Board. These financial statements represent the Company's presentation of its results and financial position under IFRS. These accounting policies are based on the IFRS standards and International Financial Reporting Interpretations Committee ("IFRIC") interpretations that the Company expects to be applicable at that time. The policies set out below were consistently applied to all periods presented unless otherwise noted.

(b) Statement of presentation and functional currency

These financial statements have been prepared in accordance with IFRS as issued by the International Accounting Standards Board ("IASB").

The financial statements have been prepared on the historical cost basis except for cash flow information and financial instruments, which are measured at fair value, as explained in the accounting policies set out in Note 3. The comparative figures presented in these financial statements are in accordance with IFRS.

These financial statements are presented in Canadian (CAD) dollars.

MIZA ENTERPRISES INC.
(FORMERLY PACIFIC LINK CAPITAL INC.)
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JANUARY 31, 2015 AND 2014

Note #3 Significant accounting policies

(a) Cash and Cash Equivalents

Cash and cash equivalents in the statement of financial position comprise cash at banks and on hand, and short term deposits with an original maturity of three months or less, which are readily convertible into a known amount of cash. The Company's cash and cash equivalents are invested with a major financial institution in bankers' acceptances which are available on demand by the Company for its programs, and are not invested in any asset backed deposits/investments.

(b) Share Capital

Common shares are classified as equity. Transaction costs directly attributable to the issue of common shares and share options are recognized as a deduction from equity, net of any tax effects.

(c) Share-based Payment Transactions

The share option plan allows Company employees and consultants to acquire shares of the Company. The fair value of options granted is recognized as an employee or consultant expense with a corresponding increase in equity. An individual is classified as an employee when the individual is an employee for legal or tax purposes (direct employee) or provides services similar to those performed by a direct employee. The fair value is measured at grant date and charged to income using a graded vesting attribution method over the vesting period of the options, with a corresponding credit to reserves. The fair value of the options granted is measured using the Black-Scholes option pricing model taking into account the terms and conditions upon which the options were granted. At each financial position reporting date, the amount recognized as an expense is adjusted to reflect the actual number of share options that were expected to vest.

(d) Earnings (Loss) per Share

The Company presents basic and diluted earnings (loss) per share data for its common shares, calculated by dividing the loss attributed to common shareholders of the Company by the weighted average number of common shares outstanding during the period. Diluted earnings (loss) per share is determined by adjusting the profit or loss attributable to common shareholders and the weighted average number of common shares outstanding for the effects of all dilutive potential common shares.

(e) Income taxes

Current tax for each taxable entity in the Company is based on the local taxable income at the local statutory tax rate enacted or substantively enacted at the balance sheet date, and includes adjustments to tax payable or recoverable in respect of previous periods.

Deferred tax is accounted for using the balance sheet liability method, providing for the tax effect of temporary differences between the carrying amount of assets and liabilities for financial reporting purposes and their respective tax bases.

Deferred income tax liabilities are recognized for all taxable temporary differences except where the deferred income tax liability arises from the initial recognition of goodwill, or the initial recognition of an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither the accounting profit or loss nor taxable profit or loss.

MIZA ENTERPRISES INC.
(FORMERLY PACIFIC LINK CAPITAL INC.)
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JANUARY 31, 2015 AND 2014

Note #3 Significant accounting policies (continued)

(e) Income taxes (continued)

Deferred income tax assets are recognized for all deductible temporary differences, carry-forward of unused tax losses and unused tax credits, to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry-forward of unused tax losses can be utilized, except where the deferred income tax asset related to the deductible temporary difference arises from the initial recognition of an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither the accounting profit or loss nor taxable profit or loss.

The carrying amount of deferred income tax assets is reviewed at each balance sheet date and is adjusted to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the asset to be utilized. To the extent that an asset not previously recognized fulfils the criteria for recognition, a deferred income tax asset is recorded.

Deferred tax is measured on an undiscounted basis using the tax rates that are expected to apply in the period when the liability is settled or the asset is realized, based on tax rates and tax laws enacted or substantively enacted at the balance sheet date. Deferred tax assets and liabilities are offset when they relate to income taxes levied by the same taxation authority and the Company intends to settle its current tax assets and liabilities on a net basis. Current and deferred tax relating to items recognized directly in equity are recognized in equity and not in the statement of earnings (loss).

(f) Financial instruments

The Company classifies its financial assets into one of the following categories as follows:

Fair value through profit or loss ("FVTPL") - This category comprises derivatives and financial assets acquired principally for the purpose of selling or repurchasing in the near term. They are carried at fair value with changes in fair value recognized in profit or loss.

Loans and receivables - These assets are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are carried at amortized cost using the effective interest method less any provision for impairment.

Held-to-maturity investments - These assets are non-derivative financial assets with fixed or determinable payments and fixed maturities that the Company's management has the positive intention and ability to hold to maturity. These assets are measured at amortized cost using the effective interest method less any provision for impairment.

Available-for-sale - Non-derivative financial assets not included in the above categories are classified as available-for-sale. They are carried at fair value with changes in fair value recognized in other comprehensive income (loss). Where a decline in the fair value of an available-for-sale financial asset constitutes objective evidence of impairment, the amount of the loss is removed from accumulated other comprehensive income (loss) and recognized profit or loss.

All financial assets except those measured at fair value through profit or loss are subject to review for impairment at least at each reporting date. Financial assets are impaired when there is objective evidence of impairment as a result of one or more events that have occurred after initial recognition of the asset and that event has an impact on the estimated future cash flows of the financial asset or the group of financial assets.

MIZA ENTERPRISES INC.
(FORMERLY PACIFIC LINK CAPITAL INC.)
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JANUARY 31, 2015 AND 2014

Note #3 Significant accounting policies (continued)

(f) Financial instruments (continued)

Financial liabilities

The Company classifies its financial liabilities into one of two categories as follows:

Fair value through profit or loss - This category comprises derivatives and financial liabilities incurred principally for the purpose of selling or repurchasing in the near term. They are carried at fair value with changes in fair value recognized in profit or loss.

Other financial liabilities: This category consists of liabilities carried at amortized cost using the effective interest method.

The following is a summary of the classes of financial instruments included in the Company's Statements of Financial Position and their designation by the Company under the new accounting standard for financial instruments:

Balance sheet item	Designation
Cash	FVTPL
Other receivables	Loans and receivables
Accounts payable and accrued liabilities	Other liabilities
Loan payable	Other liabilities

All financial instruments are measured on the statements of financial position at fair value except for loans and receivable and other financial liabilities which are measured at amortized cost, using the effective interest rate method.

Financial instruments recorded at fair value on the statements of financial position are classified using a fair value hierarchy that reflects the significance of the inputs used in making the measurements. The fair value hierarchy has the following levels:

Level 1: Valuations based on quoted prices (unadjusted) in active markets for identical assets or liabilities;

Level 2: Valuations based on directly or indirectly observable inputs in active markets for similar assets or liabilities, other than Level 1 prices such as quoted interest or currency exchange rates; and

Level 3: Valuations based on significant inputs that are not derived from observable market data, such as discounted cash flow methodologies based on internal cash flow forecasts.

The fair value hierarchy requires the use of observable market inputs whenever such inputs exist. A financial instrument is classified to the lowest level of the hierarchy for which a significant input has been considered in measuring fair value. All of financial assets carried at fair value are using a level 1 fair value measurement.

(g) Estimates and judgment

The preparation of financial statements in conformity with IFRS requires management to make estimates and judgment that effect the reported amount of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Significant judgment and estimates had been made in determining the provision of income tax expenses, deferred tax assets and liabilities and the fair value of share-based payment.

**MIZA ENTERPRISES INC.
(FORMERLY PACIFIC LINK CAPITAL INC.)
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JANUARY 31, 2015 AND 2014**

Note #3 Significant accounting policies (continued)

(h) Adoption of new accounting standards and upcoming changes

i) The following standards and amendments to existing standards have been adopted by the Company commencing February 1, 2014:

IFRS 13 - Fair Value Measurement

This IFRS aims to improve consistency and reduce complexity by providing a precise definition of fair value and a single source of fair value measurement and disclosure requirements for use across IFRS. The requirements do not extend the use of fair value accounting but provide guidance on how it should be applied where its use is already required or permitted by other standards within IFRS. The required disclosures are included in Note 3 (f) of these financial statements.

IAS 36 - Impairment of Assets

This revised version of the standard is to reverse the unintended requirement in IFRS 13 'Fair Value Measurements' to disclose the recoverable amount of every cash-generating unit to which significant goodwill or indefinite-lived intangible assets have been allocated. Under the amendments, recoverable amount is required to be disclosed only when an impairment loss has been recognized or reversed. The amendments apply retrospectively for annual periods beginning on or after January 1, 2014. There was no impact on these financial statements as a result of the adoption of this standard.

IFRS 7 - Financial Instruments: Disclosures

This IFRS provides disclosure requirements of the information about significance of financial instruments to an entity, and the nature and extent of risks arising from those financial instruments, both in qualitative and quantitative terms. The amendment is effective for annual periods beginning on or after January 1, 2013. The Company have evaluated the amendments to IFRS 7 and determined that it did not have material impact on the financial statements.

ii) The following standard issued but not effective:

IFRS 9 - Financial Instruments

This standard is intended to replace IAS 39 Financial Instruments: Recognition and Measurement and uses a single approach to determine whether a financial asset is measured at amortized cost or fair value, replacing the multiple rules in IAS 39. For financial liabilities designated at fair value through profit or loss, a company can recognize the portion of the change in fair value related to the change in the company's own credit risk through other comprehensive income rather than profit or loss. The new standard also requires a single impairment method to be used and incorporates new hedge accounting requirements. The new standard is effective for annual periods beginning on or after January 1, 2018. Management is currently assessing the potential impact of the adoption of IFRS 9 on the financial statements.

MIZA ENTERPRISES INC.
(FORMERLY PACIFIC LINK CAPITAL INC.)
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JANUARY 31, 2015 AND 2014

Note #4 Cash

	January 31, 2015	January 31, 2014
Cash in bank	\$ 53,488	\$ 23,847

#5 Other receivables

	January 31, 2015	January 31, 2014
GST/HST receivable	\$ 2,262	\$ 1,993

#6 Accrued liabilities

	January 31, 2015	January 31, 2014
Other liabilities	\$ 7,700	\$ 7,700
Accrued financing expense	20,000	- 0 -
Total	\$ 27,700	\$ 7,700

#7 Loan payable

	January 31, 2015	January 31, 2014
Loan payable	\$ 105,622	\$ - 0 -

The Company borrowed an amount of \$100,000 from a third party; the loan is unsecured, bearing an interest rate of 12% per annum for a minimum of six-month term or until the proposed financing of \$500,000 is in place whichever is later. The Company accrued loan interest of \$5,622 which has been included in the total amount of loan payable outstanding at the end of the current fiscal year.

#8 Share capital

Effective April 23, 2015, the Company consolidated its 6,530,001 old common shares, exchanging 7 (old) common shares for 1 (new) common share resulting in 932,857 new common shares outstanding. All common shares and per share amounts have been adjusted to give retroactive effect to the 7:1 share consolidation that took effect.

Authorized

An unlimited number of common shares without par value.

An unlimited number of preferred shares without par value.

	January 31, 2015		January 31, 2014	
Issued and outstanding	Number of Shares	Amount	Number of Shares	Amount
Beginning of year	932,857	\$ 421,133	932,857	\$ 421,133
End of year	932,857	\$ 421,133	932,857	\$ 421,133

The Company issued 714,286 shares at \$0.70 per share on March 16, 2010.

Escrowed shares

As at January 31, 2012, 402,857 Common Shares are subject to an Escrow Agreement pursuant to policies of the Exchange. Under the terms of the Escrow Agreement, 10% of the escrowed shares will be released from escrow upon the issuance of the Final Exchange Bulletin (the "Initial Release") and an additional 15% will be released on each of the dates 6 months, 12 months, 18 months, 24 months, 30 months and 36 months following the Initial Release. Shares held in escrow will be cancelled should the Company fail to complete its Qualifying Transaction or become de-listed. On June 25, 2012, the Company announced that it did not completed its Qualifying Transaction within the prescribed time frame and therefore 200,000 shares held in escrow have been cancelled.

As at January 31, 2015, 202,857 (2014: 202,857) shares remained in escrow.

MIZA ENTERPRISES INC.
(FORMERLY PACIFIC LINK CAPITAL INC.)
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JANUARY 31, 2015 AND 2014

Note #8 Share capital (continued)

Shares issued to related parties

The Company issued to its directors, officers and founders 1 share on February 4, 2008; 342,857 shares on December 8, 2008; 2,857 common shares on December 9, 2008 and 57,143 shares on April 28, 2009.

Stock options

The Company has established a "rolling" stock option plan (the "Plan") for the benefit of officers and directors of the Company. The maximum number of shares available under the Plan is limited to 10% of the issued common shares.

On March 24, 2010, the Company granted stock options of 113,286 shares to officers and directors at a price of \$0.70 per common share. These options are exercisable over a period of 5 years until March 24, 2015. According to the plan, any shares issued in connection with the exercise of options before completion of the Qualifying Transaction must be deposited into escrow until the issuance of the Final Exchange Bulletin.

As a result of granting the stock options of 113,286 shares on March 24, 2010, stock-based compensation expenses of \$87,865 was recorded in the year ended January 31, 2011 upon vesting of the 1/3 of the total number of options after six months plus estimates for accrual of unvested options. During this twelve months period ended January 31, 2012, the Company recorded stock-based compensation expenses of \$21,218 for another vesting of 2/3 of the total number of options outstanding.

Options granted pursuant to the Plan to Directors, Officers and all Employees and Consultants employed or retained by the Company for a period of more than six months at the time the Options is granted will vest as according to the following schedule:

- a) 1/3 of the total number of Options granted will vest six months after March 24, 2010;
- b) a further 1/3 of the total number of Options granted will vest one year after March 24, 2010; and
- c) the remaining 1/3 of the total number of Options granted will vest eighteen months after March 24, 2010.

The following weighted average assumptions were used for valuing the above options:

Risk-free interest rate	2.45%
Expected life of options	5 years
Annualized volatility	100%
Dividend rate	0.00%

As at January 31, 2015, the number of stock options outstanding was 84,000; 29,286 shares of stock options had been cancelled in 2012 year end due to resignation of directors.

MIZA ENTERPRISES INC.
(FORMERLY PACIFIC LINK CAPITAL INC.)
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JANUARY 31, 2015 AND 2014

Note #8 Share capital (continued)

A summary of stock options outstanding and exercisable as at January 31, 2015 and 2014 is as follows:

January 31, 2015	Granted and not yet vested		Vested and not exercised	
		Weighted Average Exercise Price		Weighted Average Exercise Price
	Number of Shares		Number of Shares	
Outstanding, beginning of year	- 0 -	\$ - 0 -	84,000	\$ 0.70
Outstanding, end of year	<u>- 0 -</u>	<u>\$ - 0 -</u>	<u>84,000</u>	<u>\$ 0.70</u>

January 31, 2014	Granted and not yet vested		Vested and not exercised	
		Weighted Average Exercise Price		Weighted Average Exercise Price
	Number of Shares		Number of Shares	
Outstanding, beginning of year	- 0 -	\$ - 0 -	84,000	\$ 0.70
Outstanding, end of year	<u>- 0 -</u>	<u>\$ - 0 -</u>	<u>84,000</u>	<u>\$ 0.70</u>

Reserves

	January 31, 2015	January 31, 2014
Balance, beginning of year	\$ 179,083	\$ 179,083
Cancellation of common shares	- 0 -	- 0 -
Balance, end of year	<u>\$ 179,083</u>	<u>\$ 179,083</u>
Represented by;		
Fair value of stock options	\$ 109,083	\$ 109,083
Cancellation of common shares	70,000	70,000
	<u>\$ 179,083</u>	<u>\$ 179,083</u>

MIZA ENTERPRISES INC.
(FORMERLY PACIFIC LINK CAPITAL INC.)
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JANUARY 31, 2015 AND 2014

Note #9 Financing expense

On December 10, 2014, the Company agreed to, subject to approval by applicable regulatory authorities, the allotment, issuance and delivery to a third party, of 57,143 (400,000 on a pre-consolidated basis) fully paid and non-assessable common shares in the capital of the Company at an issue price of \$ 0.35 (\$ 0.05 on a pre-consolidated basis) per common share as bonus shares regarding the unsecured loan on August 13, 2014. Total financing expense of \$20,000 (2014 - \$0) was recorded as accrued liabilities as the common shares has not been issued during the year.

#10 Related party transactions

The following transactions are in the normal course of business and is measured at the exchange amount of consideration established and agreed to by the related parties:

For the year ended January 31, 2015, the Company paid a total amount of \$16,200 (2014 - \$16,200) for office rent, \$850 (2014 - \$850) for professional fees to a company associated with a director.

As at January 31, 2015, the Company owed an amount of \$1,700 (2014 - \$1,700) to a company associated with a director as accounts payable for outstanding professional fees.

#11 Income taxes

A reconciliation of income taxes at statutory combined federal and provincial rates with the reported taxes is as follows:

	<u>January 31, 2015</u>	<u>January 31, 2014</u>
Loss for the period	\$ <u>91,880</u>	\$ <u>31,073</u>
Expected income tax recovery,		
at statutory income tax rate of 26% (26% - 2014)	\$ <u>23,889</u>	\$ <u>8,079</u>
Unrecognized benefit of non-capital loss	<u>(23,889)</u>	<u>(8,079)</u>
Total income tax recovery	\$ <u><u>- 0 -</u></u>	\$ <u><u>- 0 -</u></u>

The significant components of the Company's future income tax assets are as follows:

	<u>January 31, 2015</u>	<u>January 31, 2014</u>
Future income tax assets:		
Non-capital loss carry forwards	\$ <u>150,250</u>	\$ <u>126,361</u>
Share issue costs	<u>42,895</u>	<u>42,895</u>
Valuation allowances	<u>(193,145)</u>	<u>(169,256)</u>
Net future income tax asset	\$ <u><u>- 0 -</u></u>	\$ <u><u>- 0 -</u></u>

The Company has operating losses for income tax purposes which are available for carrying forward to reduce taxable income in future periods. No future tax asset in respect of these losses has been recognized in the financial statements. Those losses expire as follows:

2035	\$ <u>91,880</u>
2034	<u>31,073</u>
2033	<u>163,601</u>
2032	<u>175,460</u>
2031	<u>67,156</u>
2030	<u>22,557</u>
2029	<u>14,789</u>
	\$ <u><u>566,516</u></u>

MIZA ENTERPRISES INC.
(FORMERLY PACIFIC LINK CAPITAL INC.)
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JANUARY 31, 2015 AND 2014

Note #12 Segment information

The Company has no operations and all assets are located in Canada.

#13 Financial risk factors

The company's risk exposures and the impact on the Company's financial instruments are summarized below:

Credit risk

Credit risk is the risk of financial loss to the Company if counterparty to a financial instrument fails to meet its contractual obligations. The Company's other receivables represent Goods and Services Tax/Harmonized Sales Tax recoverable as disclosed in Note 5. All of the Company's cash and short-term investments consist of cash and equivalents held in Canadian bank deposit and investment accounts. Accordingly, the Company views credit risk as minimal.

Liquidity risk

The Company's approach to managing liquidity risk is to ensure that it will have sufficient liquidity to meet liabilities when due. Management believes that the Company has enough cash on hand to fulfill most of the financial liabilities when due.

The carrying value of financial assets and liabilities at January 31, 2015 and January 31, 2014 are as follows:

	January 31, 2015	January 31, 2014
Financial Assets		
<i>FVTPL, measured at fair value</i>		
Cash	\$ 53,488	\$ 23,847
<i>Loans and receivables, measured at amortized cost</i>		
Other receivables	2,262	1,993

	January 31, 2015	January 31, 2014
Financial Liabilities		
<i>Other liabilities, measured at amortized cost</i>		
Accounts payable	\$ 2,095	\$ 6,152
Accrued liabilities	27,700	7,700
Loan payable	105,622	- 0 -

The fair value hierarchy of financial instruments measured at fair value on the statement of financial position is as follows:

	January 31, 2015	January 31, 2014
	Level 1	Level 1
Cash	\$ 53,488	\$ 23,847

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Note #14 Capital disclosure

The Company manages its capital to ensure it will be able to continue as a going concern while maximizing the return to shareholders through private placements and equity sales. These private placements and stock issued depend on numerous factors including the positive environment for identifying, evaluating and acquiring a business venture, the track record of the Company and the experience of management. The capital structure of the Company consists of shareholders' equity, comprising of share capital, reserves and deficit. The Company is not subject to any externally imposed capital requirements.

#15 Other item

	January 31, 2015	January 31, 2014
Represents:		
Reversal of accrued business development expenses:		
a) Reversal of accrued legal fees	\$ - 0 -	\$ 17,138
b) Reversal of accrued promotion expenses	- 0 -	8,000
	\$ - 0 -	\$ 25,138

#16 Subsequent events

On March 25, 2015, the stock options of 84,000 shares with an exercise price of \$0.70 per common share expired, unexercised.

On April 23, 2015, the Company changed its name from "PacificLink Capital Inc." to "Miza Enterprises Inc." and the shares of company will be traded under the new trading symbol "MZA.H".

Effective April 23, 2015, the Company consolidated its capital on a (7) seven old for (1) one new basis, pursuant to the resolution passed by the shareholders. After consolidation, the unlimited shares with no par value of which 932,857 shares are issued and outstanding Escrow of 202,857 shares.