WANGTON CAPITAL CORP.

INTERIM FINANCIAL STATEMENTS

For The Period Ended March 31, 2015
(Unaudited)

(Expressed in Canadian Dollars)

The interim financial statements for the three-month period ended March 31, 2015 have not been reviewed by the Company's auditors.

The accompanying notes are an integral part of these financial statements

WANGTON CAPITAL CORP.
STATEMENTS OF FINANCIAL POSITION
(Unaudited)
(Expressed in Canadian Dollars)

	March 31, 2015	December 31, 2014
	$	$
ASSETS		
CURRENT		
Cash	93	4,761
Goods and services taxes recoverable	2,498	1,926
Subscriptions receivable (Note 4)	150,000	-
	152,591	6,687
LIABILITIES		
CURRENT		
Accounts payable and accrued liabilities (Note 9)	286,647	211,243
SHAREHOLDERS' EQUITY (DEFICIENCY)		
SHARE CAPITAL (Note 4)	802,885	652,885
SHARE-BASED PAYMENTS RESERVE	151,161	127,253
DEFICIT	(1,088,102)	(984,694)
	(134,056)	(204,556)
	152,591	6,687

NATURE OF BUSINESS AND CONTINUING OPERATIONS (Note 1)

Approved on behalf of the Board of Directors on June 1, 2015:

"Zahir Dhanani"
Zahir Dhanani, Director

"Francis Leong"
Francis Leong, Director

WANGTON CAPITAL CORP.
STATEMENTS OF COMPREHENSIVE LOSS
(Unaudited)
(Expressed in Canadian Dollars)

	Three months ended March 31, 2015	2014
	$	$
EXPENSES		
Accounting and audit	-	5,000
Filing fees	7,368	3,616
Legal and consulting	72,000	12,925
Office and miscellaneous expenses	132	29
Stock-based compensation	23,908	-
NET LOSS AND COMPREHENSIVE LOSS	**103,408**	**21,570**
BASIC AND DILUTED LOSS PER SHARE	**0.05**	**0.01**
WEIGHTED AVERAGE NUMBER OF COMMON SHARES OUTSTANDING	2,125,017	1,976,700

WANGTON CAPITAL CORP.
STATEMENTS OF CASH FLOWS
(Unaudited)
(Expressed in Canadian Dollars)

	Three months ended March 31, 2015	2014
	$	$
OPERATING ACTIVITIES		
Net loss for the period	(103,408)	(21,570)
Non-cash expenses:		
Stock-based compensation	23,908	-
Changes in non-cash working capital items:		
Goods and services taxes recoverable	(572)	(1,077)
Accounts payable and accrued liabilities	75,404	20,566
Cash flows used in operating activities	(4,668)	(2,081)
CHANGE IN CASH DURING THE PERIOD	(4,668)	(2,081)
CASH, BEGINNING OF PERIOD	4,761	17,169
CASH, END OF PERIOD	**93**	**15,088**

WANGTON CAPITAL CORP.
STATEMENTS OF CHANGES IN EQUITY
(Unaudited)
(Expressed in Canadian Dollars)

	Number of Shares	Share Capital	Share-based Payment Reserve	Deficit	Total Shareholders' Equity (Deficit)
	#	$	$	$	$
Balance as at December 31, 2012	**1,976,700**	**652,885**	**127,253**	**(427,672)**	**352,466**
Comprehensive loss	-	-	-	(396,629)	(396,629)
Balance as at December 31, 2013	**1,976,700**	**652,885**	**127,253**	**(824,301)**	**(44,163)**
Escrow seed shares cancelled	**(220,000)**	-	-	-	-
Share consolidation	**(878,350)**	-	-	-	-
Comprehensive loss	-	-	-	(160,393)	(160,393)
Balance as at December 31, 2014	**878,350**	**652,885**	**127,253**	**(984,694)**	**(207,556)**
Common shares issued	**2,200,000**	**150,000**	-	-	-
Stock options issued under option plan	-	-	**23,908**	-	-
Comprehensive loss	-	-	-	(103,408)	(103,408)
Balance as at March 31, 2015	**3,078,350**	**802,885**	**151,161**	**(1,088,102)**	**(134,056)**

1. NATURE OF BUSINESS AND CONTINUING OPERATIONS

Wangton Capital Corp. (the “Company”) was incorporated on December 23, 2010 under the Alberta Business Corporations Act. The Company is a Capital Pool Company (“CPC”) as defined in the TSX Venture Exchange (the "Exchange") Policy 2.4. The Company’s shares became listed on the Exchange effective December 14, 2011. The address of the head office is Suite 1710, Amec Place, 801-6th Avenue S.W, Calgary, Alberta, Canada, T2P 3W2.

As at March 31, 2015, the Company has no business operations and its only significant asset is cash. The principal business of the Company is the identification and evaluation of assets or a business and once identified or evaluated, to negotiate an acquisition of, or participation in, a business subject to receipt of shareholder approval, if required, and acceptance by regulatory authorities. Where an acquisition or participation is warranted, (the “Qualifying Transaction”), additional funding may be required. The ability of the Company to fund its potential future operations and commitments is dependent upon the ability of the Company to identify, evaluate and negotiate an acquisition, participate in or invest in an interest in a Qualifying Transaction, and obtain additional financing.

There is no assurance that the Company will identify a business or asset that warrants acquisition or participation within twenty-four months from the date the Company’s shares were listed for trading, at which time the Exchange may suspend or de-list the Company’s shares from trading.

These financial statements have been prepared on a going concern basis, which assumes that the Company will be able to meet its obligations and continue its operations for its next fiscal year. Realization values may be substantially different from carrying values as shown and these financial statements do not give effect to adjustments that would be necessary to the carrying values and classification of assets and liabilities should the Company be unable to continue as a going concern.

As of March 14, 2014, the Company’s listing was transferred to the NEX board (“NEX”) of the Exchange as a result of the Company’s inability to complete a Qualifying Transaction within the permitted time prescribed by Exchange Policy 2.4.

2. BASIS OF PREPARATION

a) Statement of compliance

The interim financial statements of the Company have been prepared in accordance with International Accounting Standard 34, “Interim Financial Reporting” (“IAS 34”) and International Financial Reporting Standards (“IFRS”) as issued by the International Accounting Standards Board (“IASB”) and Interpretations of the Financial Reporting Interpretations Committee (“IFRIC”). These interim financial statements do not include all the information required for full annual financial statements and should be read in conjunction with the audited financial statements and notes thereto as of and for the year ended December 31, 2014.

These interim financial statements were authorized for issue in accordance with a resolution from the Board of Directors on June 1, 2015.

2. BASIS OF PRESENTATION (continued)

b) Basis of presentation

The financial statements have been prepared on the historical cost basis except for certain financial instruments, which are measured at fair value, as explained in the accounting policies set out in Note 3. In addition, these financial statements have been prepared using the accrual basis of accounting, except for cash flow information.

On January 11, 2013, the Company completed a one for five common share consolidation and all share amounts presented have been retroactively restated.

On December 11, 2014, the Company completed a one for two common share consolidation and all share amounts presented have been retroactively restated.

The accounting policies set out below have been applied consistently to all periods presented in these financial statements.

c) Use of estimates and judgments

The preparation of these 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 financial statements and reported amounts of expenses during the reporting period. Actual outcomes could differ from these estimates.

These financial statements include estimates which, by their nature, are uncertain. The impacts of such estimates 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.

Significant assumptions about the future and other sources of estimation uncertainty that management has made at the financial position reporting date, that could result in a material adjustment to the carrying amounts of assets and liabilities, in the event that actual results differ from assumptions made, relate to, but are not limited to, the following:

Critical accounting estimates

i. The inputs used in calculating deferred income taxes.

Critical accounting judgments

ii. The determination of categories of financial assets and financial liabilities has been identified as an accounting policy which involves judgments or assessments made by management.
iii. The determination of the Company's ability to continue as a going concern requires management to make judgments and assumptions of future events.

d) Functional and reporting currency.

These financial statements are presented in Canadian dollars, which is the functional and reporting currency of the Company.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies set out below have been applied consistently by the Company to all periods presented.

a) Cash

Cash consists of the proceeds raised from the issuance of share capital. The proceeds raised from the issuance of share capital may only be used to identify and evaluate assets or businesses for future investment, with the exception that up to 30% of the gross proceeds may be used to cover prescribed costs of issuing the common shares or administrative and general expenses of the Company. These restrictions apply until the completion of a Qualifying Transaction by the Company as defined under the policies of the Exchange.

b) Income taxes

Income tax on the profit or loss for the periods presented comprises current and deferred tax. Income tax is recognized in profit or loss except to the extent that it relates to items recognized directly in equity, in which case it is recognized in equity.

Current tax expense is the expected tax payable on the taxable income for the year, using tax rates enacted or substantively enacted at year end, adjusted for amendments to tax payable with regards to previous years.

Taxes on income in the interim periods are accrued using the tax rate that would be applicable to expected total annual earnings. The tax rate used is the rate that is enacted or substantively enacted.

Deferred tax is provided using the balance sheet liability method, providing for temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes. The amount of deferred tax provided is based on the expected manner of realization or settlement of the carrying amount of assets and liabilities, using tax rates enacted or substantively enacted at the financial position reporting date applicable to the period of expected realization or settlement.

A deferred tax asset is recognized only to the extent that it is probable that future taxable profits will be available against which the asset can be utilized.

c) Share-based payments

Share-based payments to employees and others providing similar services are measured at the estimated fair value of the instruments issued on the grant date and amortized over the vesting periods. Share-based payments to non-employees are measured at the fair value of the goods or services received or the fair value of the equity instruments issued if it is determined the fair value of the goods or services cannot be reliably measured, and are recorded at the date the goods or services are received. The amount recognized as an expense is adjusted to reflect the number of awards expected to vest. The offset to the recorded cost is to equity settled share-based payments reserve.

Consideration received on the exercise of stock options is recorded as share capital and the related equity settled share-based payments reserve is transferred to share capital. Charges for options that are forfeited before vesting are reversed from equity settled share-based payment reserve.

Share-based compensation expense relating to deferred share units is accrued over the vesting period of the units based on the quoted market price. As these awards can be settled in cash, the expense and liability are adjusted each reporting period for changes in the underlying share price.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

d) Share issuance costs

The Company accounts for share issuance costs by deferring the costs until the shares are issued, at which time the costs are charged to share capital as share issue costs. If the share offering does not proceed, the costs are expensed.

e) Loss per share

Basic loss per share is computed by dividing net loss available to common shareholders by the weighted average number of common shares outstanding during the period. The Company applies the treasury stock method in calculating diluted loss per share. Diluted loss per share excludes all dilutive potential common shares if their effect is anti-dilutive.

f) Financial instruments

i) Financial assets

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

Financial assets classified as FVTPL are measured at fair value with unrealized gains and losses recognized through profit or loss. The Company has classified its cash as FVTPL.

Financial assets classified as loans and receivables are measured at amortized cost less impairment. The Company has no financial assets classified as loans and receivables.

Financial assets classified as held-to-maturity are measured at amortized cost. The Company has no financial assets classified as held-to-maturity.

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. The Company has no financial assets classified as available-for-sale.

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

ii) Financial liabilities

Financial liabilities are initially recorded at fair value and designed upon inception as FVTPL or classified as other financial liabilities.

Financial liabilities classified as FVTPL include financial liabilities held-for-trading and financial liabilities designated upon initial recognition as FVTPL. Fair value changes on financial liabilities classified as FVTPL are recognized through the statement of comprehensive income or loss. The Company has no financial liabilities classified as FVTPL.

Financial liabilities classified as other financial liabilities are initially recognized at fair value less directly attributable transaction costs. Subsequently, they are measured at amortized cost using the effective interest rate method. The Company has classified its accounts payable as other financial liabilities.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

g) Accounting standards and interpretations issued but not yet effective

New accounting standards effective January 1, 2018

Financial instruments
IFRS 9, *Financial Instruments*, addresses classification and measurement of financial assets and replaces the multiple category and measurement models in IAS 39 for debt instruments with a new mixed measurement model having only two categories: amortized cost and fair value through profit and loss. IFRS 9 also replaces the models for measuring equity instruments and such instruments are either recognized at fair value through profit and loss or at fair value through other comprehensive income. The Company has not yet considered the potential impact of the adoption of IFRS 9 on its financial statements.

(Expressed in Canadian dollars)

4. SHARE CAPITAL

a) Authorized

Unlimited number of common shares without par value.

b) The number of common shares issued and outstanding for all periods presented is based on post-consolidation shares as described below.

On January 11, 2013, the Company received the Exchange acceptance of the proposed consolidation of the Company's issued and outstanding common shares on the basis of one (1) post-consolidation common share for every 5 pre-consolidation common shares then issued and outstanding (the "share consolidation").

On December 11, 2014, the Company received the Exchange acceptance of the proposed consolidation of the Company's issued and outstanding common shares on the basis of one (1) post-consolidation common share for every 2 pre-consolidation common shares then issued and outstanding (the "share consolidation").

As a result of the share consolidation, the number of shares presented in these financial statements and the calculated weighted average number of common shares issued and outstanding for the purpose of earnings per share calculation are based on the post-consolidation shares for all periods presented.

c) Escrowed shares

Pursuant to an escrow agreement dated June 9, 2011, the 520,000 seed shares (post-consolidation) issued and outstanding are held in escrow, with 10% to be released on the issuance of the Final Exchange Bulletin (the "Initial Release") and an additional 15% to be released every six months thereafter.

As at December 31, 2014, there were 150,000 common shares in escrow. On March 10, 2014, following the transfer of the Company's listing to the NEX, a total of 220,000 escrow shares were cancelled.

d) Stock options

On January 6, 2011, the Company adopted an incentive share option plan for granting options to directors, employees and consultants, under which the total outstanding options are limited to 10% of the outstanding common shares of the Company at any one time. Under the plan, the exercise price of an option shall be determined by the directors, or as permitted by the policies of the Exchange. Options granted are non-transferable and may not exceed a term of ten years from the grant date. Vesting is as determined by the directors at the time of grant.

A summary of the changes of the Company's stock option for the periods ended March 31, 2015 and December 31, 2014 and 2013 is presented below:

	Number of Options	Weighted Average Exercise Price
		$
Balance, December 31, 2013	197,670	0.50
Share consolidation	(98,836)	0.50
Balance, December 31, 2014	98,834	1.00
Options granted	150,000	0.50
Balance, March 31, 2015	248,834	0.48

(Expressed in Canadian dollars)

4. SHARE CAPITAL (continued)

e) Stock options (continued)

At March 31, 2015, 248,834 options with a weighted average remaining contractual life of 3.78 years were outstanding and exercisable, entitling the holders thereof the right to purchase one common share for each option held as follows:

Options	Exercise Price	Expiry Date
98,834	$1.00	December 8, 2016
150,000	$0.14	February 17, 2020

All options outstanding as at March 31, 2015 vested immediately upon grant. The fair value of the options granted is estimated on the date of grant using the Black-Scholes option pricing model to value stock options. This requires management to make estimates that are subjective and may not be representative of actual results. Changes in assumptions can materially affect estimates of fair values.

f) Private Placement

On February 9, 2015, the Corporation closed a non-brokered private of 2,000,000 common shares at a price of $ 0.075 per share for gross proceeds of $ 150,000. In addition the Corporation paid finder's fees of 200,000 common shares valued at $ 15,000. As of March 31, 2015, the balance of the proceeds, totaling $150,000, is to be received. Subsequent to March 31, 2015, the Company received the proceeds totaling $150,000.

5. MANAGEMENT OF CAPITAL

The Company's objectives when managing capital are to safeguard the Company's ability to continue as a going concern in order to pursue the identification, evaluation and acquisition of a Qualified Transaction. The Company does not have any externally imposed capital requirements to which it is subject.

As at March 31, 2015 the Company had capital resources consisting mainly of cash. The Company manages the capital structure and makes adjustments to it in light of changes in economic conditions and the risk characteristics of the underlying assets. To maintain or adjust the capital structure, the Company may attempt to issue common shares or dispose of assets or adjust the amount of cash.

(Expressed in Canadian dollars)

6. FINANCIAL INSTRUMENTS AND RISK MANAGEMENT

Fair Values

The Company's financial instruments consist of cash and accounts payable the fair values of which approximate their carrying values because of their current nature.

The following table summarizes the carrying values of the Company's financial instruments at March 31, 2015:

	$
Held for trading (i)	93
Other financial liabilities (ii)	286,647

(i) Cash
(ii) Accounts payable

The Company classifies its fair value measurements in accordance with the three level fair value hierarchies as follows:

Level 1 – Unadjusted quoted prices in active markets for identical assets or liabilities
Level 2 – Inputs other than quoted prices that are observable for the asset or liability either directly (i.e. as prices) or indirectly (i.e. derived from prices), and
Level 3 – Inputs that are not based on observable market date

The following table sets forth the Company's financial assets measured at fair value by level within the fair value hierarchy as follows:

	Level 1	Level 2	Level 3	Total
	$	$	$	$
Cash	93	-	-	93

Credit Risk

Credit risk is the risk of loss associated with the counterparty's inability to fulfill its payment obligations. Financial instruments that potentially subject the Company to concentrations of credit risks consist principally of cash. To minimize the credit risk the Company places these instruments with a high credit quality financial institution and lawyer's trust account.

Liquidity Risk

Liquidity risk is the risk that the Company will not be able to meet its financial obligations as they fall due (Note 1). The Company manages liquidity risk through the management of its capital structure and financial leverage as outlined above.

The Company monitors its ability to meet its short-term expenditures for the identification, evaluation and acquisition of a Qualified Transaction by raising additional funds through share issuance when required. The Company does not have investments in any asset backed deposits. The following are the contractual maturities of financial liabilities as at March 31, 2015:

	Carrying Amount	Contractual Cash Flows	Within 1 year	Within 2 years	Within 3 years	Over 3 years
	$	$	$	$	$	$
Accounts payable	286,647	286,647	286,647	-	-	-

6. FINANCIAL INSTRUMENTS AND RISK MANAGEMENT (continued)

Foreign Exchange Risk

The Company does not have significant foreign exchange risk as all of its transactions are in Canadian dollars.

Interest Rate Risk

The Company is not exposed to significant interest rate risk.

7. EXPENSES RELATED TO CANCELLED QUALIFYING TRANSACTION

On December 6, 2012, the Company announced its withdrawal from a previously announced plan to acquire all of the issued and outstanding shares of ASAD MÜH.MÜT.iN§.MAD.SAN.LTD STi (the “Acquisition”). During the year ended December 31, 2013, the Company recorded an expense of $30,228 as it determined that prepaid advances in relation to the Acquisition were no longer recoverable. During the year ended December 31, 2012, the Company incurred costs in relation to the cancelled qualifying transaction totaling $215,801.

8. PREVIOUS PROPOSED QUALIFYING TRANSACTION

On June 3, 2013, the Company entered into a sale and purchase agreement (the “Acquisition Agreement”) to acquire a 100% legal and beneficial interest in one mining claim, consisting of 379 hectares, located in the Osoyoos Mining District of British Columbia (the “Property”), subject to a net smelter royalty of 1.0% of the net smelter returns on all mineral commodities.

The Acquisition Agreement terminated on October 1, 2013, and the Company was in the process of obtaining TSX Venture Exchange approval and negotiating an extension with the optionor of the Property. However on May 6, 2014, the Company announced its withdrawal of this proposed Qualifying Transaction. Trading of the Company’s shares resumed on May 12, 2014.

9. RELATED PARTY TRANSACTIONS AND BALANCES

The Company incurred the following transaction with a director/officer of the Company. The Company has identified this director/officer as its key management personnel:

- During the year ended December 31, 2014, the Company’s CEO incurred expenses on behalf of the Company. As at December 31, 2014, a balance of $17,873 (2013 - $3,416) is due to the CEO for unpaid reimbursements. This amount is unsecured, non-interest bearing, with no fixed terms of repayment.

10. SUBSEQUENT EVENTS

Subsequent to the period ended March 31, 2015, the Company received subscription receivables of $150,000.