WANGTON CAPITAL CORP.

CONDENSED INTERIM FINANCIAL STATEMENTS

For the six months ended
June 30, 2016
(Unaudited)

(Expressed in Canadian Dollars)

NOTICE OF NO AUDITOR REVIEW OF 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 interim financial statements; they must be accompanied by a notice indicating that the financial statements have not been reviewed by an auditor. The Company's independent auditor has not performed a review of these condensed interim financial statements and accompanying notes.

WANGTON CAPITAL CORP.

CONDENSED INTERIM STATEMENTS OF FINANCIAL POSITION

(Unaudited)

(Expressed in Canadian Dollars)

	June 30, 2016	December 31, 2015
	$	$
ASSETS		
CURRENT ASSETS		
Cash	**85,769**	484,138
Loans receivable (Note 4)	**460,109**	-
Goods and services taxes recoverable	**14,849**	5,168
Prepaid expenses	**770**	8,172
	561,497	497,478
NON-CURRENT ASSETS		
Equipment (Note 5)	**5,541**	-
	567,038	497,478
LIABILITIES		
CURRENT LIABILITES		
Accounts payable and accrued liabilities (Note 6)	**71,960**	67,197
SHAREHOLDERS' EQUITY (DEFICIENCY)		
Share capital (Note 3)	**1,652,719**	1,002,885
Share subscriptions received (Note 3)	**-**	459,064
Share-based payments reserve	**151,161**	151,161
Deficit	**(1,308,802)**	(1,182,829)
	495,078	430,281
	567,038	497,478

NATURE OF BUSINESS AND CONTINUANCE OF OPERATIONS (Note 1)

SUBSEQUENT EVENTS (Note 11)

Approved on behalf of the Board of Directors on August 29, 2016:

"Mirza Rahimani"
Mirza Rahimani, Director

"Moe Dilon"
Moe Dilon, Director

WANGTON CAPITAL CORP.

CONDENSED INTERIM STATEMENTS OF COMPREHENSIVE LOSS

FOR THE SIX MONTHS ENDED JUNE 30, 2016 and 2015

(Unaudited)

(Expressed in Canadian Dollars)

	Three months ended June 30,		Six months ended June 30,	
	2016	2015	**2016**	2015
	$	$	$	$
REVENUE	**-**	-	**-**	-
EXPENSES				
Filing fees	**6,278**	5,379	**12,214**	12,747
Accounting and audit	**11,000**	4,500	**11,000**	4,500
Legal and consulting fees	**88,598**	67,500	**180,620**	139,500
Recovery of consulting fees (Note 10)	**(150,000)**	-	**(150,000)**	-
Office and miscellaneous expenses	**4,673**	523	**14,273**	655
Travel	**20,792**	-	**30,090**	-
Share-based payments (Note 3)	**-**	-	**-**	23,908
Rent expense	**10,383**	-	**20,988**	-
Total expenses	**8,276**	(77,902)	**(119,185)**	(181,310)
OTHER ITEMS				
Foreign exchange loss	**54**	-	**19,914**	-
Interest income	**(10,242)**	-	**(13,126)**	-
Total other items	**10,188**	-	**(6,788)**	-
NET LOSS AND COMPREHENSIVE LOSS	**1,912**	(77,902)	**(125,973)**	(181,310)
BASIC AND DILUTED LOSS PER SHARE	**0.00**	(0.03)	**(0.01)**	(0.07)
WEIGHTED AVERAGE NUMBER OF COMMON SHARES OUTSTANDING	**9,372,257**	2,601,683	**8,910,821**	2,601,683

WANGTON CAPITAL CORP.
CONDENSED INTERIM STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED JUNE 30, 2016 and 2015
(Unaudited)
(Expressed in Canadian Dollars)

	Six months ended June 30,	
	2016	2015
	$	$
OPERATING ACTIVITIES		
Net loss for the year	**(125,973)**	(181,310)
Items not involving cash:		
Share-based payments	**-**	-
Depreciation	**616**	-
Interest income	**(13,126)**	-
Changes in non-cash working capital items:		
Goods and services taxes recoverable	**(9,681)**	(751)
Accounts payable and accrued liabilities	**4,762**	(16,456)
Prepaid expenses	**7,402**	-
Cash flows used in operating activities	**(136,000)**	(198,517)
INVESTING ACTIVTIES		
Loans receivable	**(446,983)**	-
Purchase of furniture and equipment	**(6,156)**	-
Cash flows provided by investing activities	**(453,139)**	-
FINANCING ACTIVTIES		
Contributed surplus	**-**	23,908
Proceeds from loans	**-**	21,500
Proceeds from issuance of shares, net of issuance costs	**649,834**	150,000
Deferred financing	**(459,064)**	-
Cash flows provided by financing activities	**190,770**	195,408
CHANGE IN CASH DURING THE YEAR	**(398,369)**	(3,109)
CASH, BEGINNING OF YEAR	**484,138**	4,761
CASH, END OF YEAR	**85,769**	1,652

Non-cash transaction:		
Shares returned for finder's fees	**$15,000**	-
Cash paid for:		
Income taxes	**-**	-
Interest	**-**	-

WANGTON CAPITAL CORP.

STATEMENTS OF CHANGES IN SHAREHOLDERS' EQUITY (DEFICIENCY)

(Unaudited)

(Expressed in Canadian Dollars)

	Number of shares	Share Capital	Share Subscriptions received	Share-based payments reserve	Deficit	Total Shareholders' Equity (Deficiency)
		$	$	$	$	$
Balance as at December 31, 2014	**878,350**	**652,885**	**-**	**127,253**	**(984,694)**	**(204,556)**
Private placements (Note 3)	2,200,000	150,000	-	-	-	150,000
Share based payments	-	-	-	23,908	-	23,908
Comprehensive loss	-	-	-	-	(103,408)	(103,408)
Balance as at June 30, 2015	**3,078,350**	**802,885**	**-**	**151,161**	**(1,166,004)**	**(211,958)**
Private placements (Note 3)	2,000,000	200,000	-	-	-	200,000
Share-based payments	-	-	-	-	-	-
Subscriptions received	-	-	459,064	-	-	459,064
Comprehensive loss	-	-	-	-	(16,825)	(16,825)
Balance as at December 31, 2015	**5,078,350**	**1,002,885**	**459,064**	**151,161**	**(1,182,829)**	**430,281**
Private placements (Note 3)	4,391,733	649,835	-	-	-	649,835
Share-based payments	-	-	-	-	-	-
Shares cancelled (Note 3)	(200,000)					
Subscriptions received	-	-	(459,064)	-	-	(394,564)
Comprehensive loss	-	-	-	-	(125,973)	(125,973)
Balance as at June 30, 2016	**9,270,083**	**1,652,720**	**-**	**151,161**	**(1,308,802)**	**495,079**

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

1. NATURE OF BUSINESS AND CONTINUANCE OF OPERATIONS

Wangton Capital Corp. (the "Company") was incorporated on December 23, 2010 under the Alberta Business Corporations Act. The address of the head office is Suite 908, 925 West Georgia St., Vancouver BC, V6C 3L2. The Company is listed on the NEX board ("NEX") of the TSX Exchange.

As at June 30, 2016, 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, additional funding may be required.

As at June 30, 2016 the Company had an accumulated deficit of $1,308,802 and has no source of revenues. 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.

2. SIGNIFICANT ACCOUNTING POLICIES AND BASIS OF PREPARATION

a) Statement of compliance

These unaudited condensed 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 condensed 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, 2015.

These condensed interim financial statements were authorized for issue in accordance with a resolution from the Board of Directors on August 29, 2016.

b) Basis of presentation

These financial statements have been prepared on a historical cost basis, except for financial instruments classified as financial instruments at fair value through profit and loss, which are stated at their fair value. These financial statements have been prepared on a historical cost basis, except for financial instruments classified as financial instruments at fair value through profit and loss, which are stated at their fair value. In addition, these financial statements have been prepared using the accrual basis of accounting, except for cash flow information. These unaudited condensed interim financial statements follow the same accounting policies and methods of application as the annual audited financial statements for the year ended December 31, 2015. The adoption of new accounting standards has had no material impact on the financial statements.

2. SIGNIFICANT ACCOUNTING POLICIES AND BASIS OF PREPARATION (cont'd)

c) New standards and interpretations not yet effective:

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.

IFRS 9 – Financial Instruments - The IASB intends to replace IAS 39 – Financial Instruments: Recognition and Measurement in its entirety with IFRS 9 – Financial Instruments ("IFRS 9") which is intended to reduce the complexity in the classification and measurement of financial instruments.

IFRS 15 Revenue from Contracts with Customers - In May 2014, the IASB issued IFRS 15 – Revenue from Contracts with Customers ("IFRS 15") which supersedes IAS 11 – Construction Contracts, IAS 18 – Revenue, IFRIC 13 – Customer Loyalty Programs, IFRIC 15 – Agreements for the Construction of Real Estate, IFRIC 18 – Transfers of Assets from Customers, and SIC 31 – Revenue – Barter Transactions Involving Advertising Services. IFRS 15 establishes a comprehensive five-step framework for the timing and measurement of revenue recognition.

The Company has not yet begun the process of assessing the impact that the new and amended standards will have on its financial statements or whether to early adopt any of the new requirements. These new accounting standards are effective January 1, 2018.

3. 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 February 9, 2015, the Company closed a non-brokered private placement of 2,000,000 common shares at a price of $ 0.075 per share for gross proceeds of $150,000. In addition, the Company paid finder's fees of 200,000 common shares valued at $15,000.

On August 14, 2015, the Company closed a non-brokered private placement of 2,000,000 common shares at a price of $0.10 per share for gross proceeds of $200,000.

On January 22, 2016, the Company closed a private placement of 4,391,733 common shares at a price of $0.15 for gross proceeds of $658,760. Cash finder's fees of $8,925 were paid in connection with this private placement.

On March 17, 2016, 200,000 shares were returned to the Company by a third party related to a previously issued finder's fee in connection with a private placement in the prior year. These shares were subsequently cancelled.

(Expressed in Canadian dollars)

3. SHARE CAPITAL (cont'd)

c) Escrowed shares

Pursuant to an escrow agreement dated September 9, 2011, taking effect of share consolidations post IPO, as of June 30, 2016 150,000 seed shares were held in escrow. In connection with private placements subsequent to IPO and related escrow agreement dated January 25, 2016, an additional 2,318,400 common shares issued to directors, officers and related parties, were escrowed during the six months ended June 30, 2016. The release terms of all escrowed shares are 10% to be released on the issuance of the Final Exchange Bulletin (the "Initial Release") and an additional 15% to be released every nine months thereafter. As at June 30, 2016 there were a total of 2,468,400 common shares in escrow.

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 options outstanding is presented below:

	Number of Options	Weighted Average Exercise Price
		$
Balance, December 31, 2014	98,834	1.00
Options granted	150,000	0.14
Options forfeited	(42,894)	1.00
Balance, December 31, 2015	205,940	0.37
Options expired	(205,940)	0.37
Balance, June 30, 2016	**-**	**-**

During the six months ended June 30, 2016, 205,940 stock options expired that were issued to former directors and officers who had resigned in the prior year. As at June 30, 2016, there were nil (2015 – 222,046) stock options outstanding.

e) Share subscriptions received

As of December 31, 2015, the Company received subscriptions totaling $459,064. During the period ended June 30, 2016, private placement was closed and the related subscriptions received were satisfied by the issuance of common stock. As of June 30, 3016 there were nil in subscriptions received.

4. PROPOSED QUALIFYING TRANSACTION

On February 15, 2016 the Company entered into a letter of intent with Ideas Through Iris SAS ("ITI"), Oruga Touching Dreams SAS ("Oruga"), Valor Invest Ltd. ("Valor") and certain shareholders of ITI and Oruga with respect to the proposed acquisition of ITI by Wangton (the "Transaction").

(Expressed in Canadian dollars)

4. PROPOSED QUALIFYING TRANSACTION (cont'd)

ITI is a technology company organized under the laws of the Republic of Colombia with eight years of experience working with leading multinational companies from around the world in the areas of mobile application development, digital platforms and cross media digital content creation. Customers include several Fortune 100 companies and the company has produced applications for highly attended and viewed events, such as World Cup 2014. ITI has steadily grown its reach and sales to include clients in South America and North America. In addition, it offers exposure to new ventures through significant shareholdings in a number of emerging market online businesses, primarily focused on Latin America. ITI is a combination of a holding company for existing e-commerce, marketplace and financial businesses, and a platform to create future businesses

Oruga is a company organized under the laws of the Republic of Colombia and provides content for various different platforms of media: TV, mobile apps, videogames, and the Web. Oruga is currently working on high profile children's animation projects and has shifted its focus from advertising to long term content projects.

Under the terms of the letter of intent, Wangton will acquire all of the issued and outstanding shares of ITI (the "ITI Shares") from the shareholders of ITI and the option to acquire up to 75% of the issued and outstanding shares of Oruga (the "Oruga Shares") from the shareholders of Oruga. The aggregate consideration for the ITI Shares and the option to acquire the Oruga Shares will be 10,000,000 common shares of Wangton ("Common Shares"). Wangton will also reserve 10,000,000 common shares of the Company to be issued to directors, senior officers, employees and consultants of the combined company subject to the achievement of performance milestones.

On August 24, 2016, the Company entered into share exchange agreement with respect to the Transaction as described in Note 11.

In connection with the Transaction, the Company has advanced a loan in the amount of $460,109 (US$345,000) as of June 30, 2016. The loan bears interest at 10%, matures on February 15, 2017 and is secured by way of share pledges over 100% of the shares of ITI and 53.8% of the shares of Oruga, which Wangton holds jointly with ITI's existing secured creditor through an intercreditor arrangement. Interest is payable at maturity with accrued interest as of June 30, 2016 totaling $14,963 (US$11,471).

5. EQUIPMENT

	June 30, 2016	December 31, 2015
Cost		
Furniture and Equipment	$ 6,157	$ -
Total	6,157	-
Depreciation	616	-
Total	616	-
Net Book Value	**$ 5,541**	$ -

The useful life of furniture and equipment is estimated to be five years and amortization is calculated on a straight line basis.

(Expressed in Canadian dollars)

6. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

		June 30, 2016		December 31, 2015
Trade payables	$	70,093	$	57,331
Accrued liabilities		1,867		9,866
Total payables	$	71,960	$	67,197

7. 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 June 30, 2016 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.

8. FINANCIAL INSTRUMENTS

Fair Values

The Company's financial instruments consist of cash, accounts payable and accrued liabilities 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 June 30, 2016:

	$
Held for trading (i)	85,769
Loans and receivables (ii)	460,109
Other financial liabilities (iii)	71,960

(i) Cash
(ii) Loans receivable
(iii) Accounts payable and accrued liabilities

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	85,769	-	-	85,769
Loans receivable	460,109			460,109

8. FINANCIAL INSTRUMENTS (cont'd)

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.

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 June 30, 2016:

	Carrying Amount	Contractual Cash Flows	Within 1 year	Within 2 years	Within 3 years	Over 3 years
	$	$	$	$	$	$
Accounts payable and accrued liabilities	71,960	71,960	71,960	-	-	-

Foreign Exchange Risk

The Company is exposed to foreign currency risk to the extent that monetary assets and liabilities held by the Company are not denominated in Canadian dollars. The Company has a monetary asset of a loan receivable which is denominated in US dollars. A ten percent fluctuation in exchange rates as of June 30, 2016, could have a $44,698 unfavorable or favorable effect on the balance of the Company's loan receivable.

Interest Rate Risk

The Company is not exposed to significant interest rate risk.

9. RELATED PARTY TRANSACTIONS AND BALANCES

During the periods ended June 30, 2016 and 2015, the Company did not incur any salaries or share based payments to key management.

As of June 30, 2016 and 2015, the Company had $nil balances due to related parties.

10. RECOVERY OF CONSULTING FEES

In the prior year, the Company paid $150,000 in consulting fees related to a proposed qualifying transaction. The services were not rendered as the proposed transaction was not pursued. Therefore, the consulting fees were reimbursed to the Company on April 22, 2016.

11. SUBSEQUENT EVENTS

In connection with the proposed Qualifying Transaction, the Company entered into a Share Exchange Agreement dated August 24, 2016 with ITI, Oruga, Pedro Tosin Fernandez and the shareholders of ITI with respect to the Transaction of which is expected to qualify as the Company's Qualifying Transaction subject to a number of conditions including: (a) approval from the shareholders of Wangton; (b) the approval of TSX Venture Exchange (the "Exchange"); and (c) the raising of sufficient financing to meet the requirements of the Exchange.

The aggregate consideration for the ITI Shares will be approximately 6,000,000 common shares of the Company ("Common Shares"). Wangton will also acquire the option to purchase up to 75% of the issued and outstanding shares of Oruga (the "Oruga Shares") from Pedro Tosin Fernandez in consideration for 2,000,0000 Common Shares. In connection with the Transaction, Wangton will also allocate an aggregate of 10,000,000 Common Shares to be issued to directors, senior officers, employees and consultants of the Purchaser, ITI and Oruga subject to the achievement of performance milestones and an additional 2,000,000 Common Shares to be issued to persons designated by ITI subject to ITI obtaining a valuation of at least USD $2,500,000, or an investment or other corporate event which supports such valuation.

In connection with the Transaction, the Company will complete a non-brokered private placement (the "Financing") of units (each, a "Unit") at a price of CAD $0.25 per Unit for gross proceeds of up to CAD $2,500,00. Each Unit will consist of one Common Share of the Company and one warrant to purchase a Common Share (each, a "Warrant") at an exercise price of CAD $0.30 for a period of 24 months from the closing of the Transaction. It is a condition of the Transaction that the Company raise a minimum of USD $1,500,000, inclusive of loan amounts advanced by the Company. Finder's fees will be payable in connection with the Financing.