WANGTON CAPITAL CORP.

INTERIM FINANCIAL STATEMENTS

For the Nine Months Ended September 30, 2018

(Unaudited)
(Expressed in Canadian Dollars)

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 Company's independent auditor has not performed a review of these interim financial statements and accompanying notes.

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

	September 30, 2018 (Unaudited)	December 31, 2017 (Audited)
	$	$
ASSETS		
CURRENT ASSETS		
Cash	**95,470**	13,093
Goods and services taxes receivable	**2,129**	4,961
Prepaid expenses	**-**	10,500
	97,599	28,554
NON-CURRENT ASSETS		
Equipment (Note 4)	**501**	668
	98,100	29,222
LIABILITIES		
CURRENT LIABILITIES		
Accounts payable and accrued liabilities (Note 5)	**315,128**	295,665
Loans payable (Notes 9, 10)	**138,140**	127,500
	453,268	423,165
SHAREHOLDERS' EQUITY		
Share capital (Note 6)	**1,794,074**	1,701,574
Share-based payments reserve	**151,161**	151,161
Deficit	**(2,300,403)**	(2,246,678)
	(355,168)	(393,943)
	98,100	29,222

NATURE OF BUSINESS AND GOING CONCERN (Note 1)

Approved on behalf of the Board of Directors on November 28, 2018:

"Moe Dilon"
Moe Dilon, Director

"Tag Gill"
Tag Gill, Director

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

WANGTON CAPITAL CORP.

INTERIM STATEMENTS OF COMPREHENSIVE LOSS

FOR THE THREE AND NINE MONTHS ENDED SEPTEMBER 30, 2018 and 2017

(Unaudited)

(Expressed in Canadian Dollars)

	Three Months Ended September 30,		Nine Months Ended September 30,	
	2018	2017	**2018**	2017
	$	$	**$**	$
EXPENSES				
Accounting and audit	**17,992**	-	**17,992**	-
Amortization	**56**	56	**167**	419
Filing fees	**3,943**	11,424	**16,359**	15,381
Foreign exchange	**13**	22,867	**(28)**	39,399
Legal and consulting	**-**	39,328	**1,779**	56,780
Office and miscellaneous expenses	**2,490**	2,786	**8,456**	7,434
Rent	**-**	4,500	**9,000**	7,735
Loss before other items	**(24,494)**	(80,961)	**(53,725)**	(127,148)
OTHER ITEMS				
Loss on sale of equipment	**-**	-	**-**	(3,182)
Interest income	**-**	10,699	**-**	33,341
	-	10,699	**-**	30,158
NET LOSS AND COMPREHENSIVE LOSS	**(24,494)**	(70,262)	**(53,725)**	(96,990)
BASIC AND DILUTED LOSS PER SHARE	**(0.00)**	(0.01)	**(0.01)**	(0.01)
WEIGHTED AVERAGE NUMBER OF COMMON SHARES OUTSTANDING	**9,746,387**	9,433,942	**9,652,702**	9,325,303

WANGTON CAPITAL CORP.
CONDENSED INTERIM STATEMENTS OF CASH FLOWS
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2018 and 2017
(Unaudited)
(Expressed in Canadian Dollars)

	Nine Months Ended September 30,	
	2018	2017
	$	$
OPERATING ACTIVITIES		
Net loss for the period	**(53,725)**	(96,990)
Items not involving cash:		
Amortization	**167**	419
Foreign exchange loss on loan receivable and related interest	**-**	39,373
	(53,558)	(57,199)
Changes in non-cash working capital items:		
Goods and services taxes recoverable	**2,832**	(3,014)
Accounts payable and accrued liabilities	**19,463**	33,791
Accrued interest payable	**6,640**	(33,340)
Prepaid expenses	**10,500**	3,567
Cash flows used in operating activities	**(14,123)**	(56,194)
INVESTING ACTIVTIES		
Sale of equipment	**-**	3,782
Cash flows provided by investing activities	**-**	3,782
FINANCING ACTIVTIES		
Proceeds of loans payable	**10,000**	32,000
Repayments of loans payable	**(6,000)**	-
Proceeds from the issuance of common stock	**92,500**	30,250
Cash flows provided by financing activities	**96,500**	62,250
Net effect of exchange rate changes on cash	**-**	(33)
CHANGE IN CASH DURING THE PERIOD	**82,377**	9,805
CASH, BEGINNING OF PERIOD	**13,093**	10,550
CASH, END OF PERIOD	**95,470**	20,355
Cash paid for:		
Income taxes	**-**	-
Interest	**-**	-

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

	Number of Shares	Share Capital	Share Subscriptions Received	Share-Based Payments Reserve	Deficit	Total Equity (Deficiency)
		$	$	$	$	$
Balance as at December 31, 2016	**9,270,083**	**1,652,719**	**20,000**	**151,161**	**(1,484,749)**	**339,131**
Issuance of common stock	335,000	50,250	(20,000)	-	-	30,250
Net loss	-	-	-	-	(96,990)	(96,990)
Balance as at September 30, 2017	**9,605,083**	**1,702,969**	**-**	**151,161**	**(1,581,739)**	**272,391**
Balance as at December 31, 2017	**9,605,083**	**1,701,574**	-	**151,161**	**(2,246,678)**	**(393,943)**
Issuance of common stock	1,000,000	92,500	-	-	-	92,500
Net loss	-	-	-	-	(53,725)	(53,725)
Balance as at September 30, 2018	**10,605,083**	**1,794,074**	**-**	**151,161**	**(2,300,403)**	**(355,168)**

1. NATURE OF BUSINESS AND GOING CONCERN

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 145, 925 West Georgia St., Vancouver BC, V6C 3L2. The Company is listed on the NEX board ("NEX") of the TSX Exchange.

As at September 30, 2018, 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 September 30, 2018 the Company had an accumulated deficit of $2,300,403 and has no source of revenues. These factors indicate the existence of a material uncertainty that may cast significant doubt on the ability of the Company to continue as a going concern. These interim 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 interim 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 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, 2017.

These unaudited condensed interim financial statements were authorized for issue in accordance with a resolution from the Board of Directors on November 28, 2018.

2. SIGNIFICANT ACCOUNTING POLICIES AND BASIS OF PREPARATION

b) Basis of presentation

These interim 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 interim financial statements follow the same accounting policies and methods of application as the annual audited financial statements for the year ended December 31, 2017. The adoption of new accounting standards has had no material impact on the financial statements.

c) Accounting standards and interpretations issued

Accounting standards adopted during the period

The following accounting policies were adopted by the Company effective January 1, 2018:

IFRS 2 *'Share-based payments'* In June 2016, the IASB issued the final amendments to IFRS 2 Share-based payments that clarify the classification and measurement of share-based payment transactions. This includes the effect of vesting and non-vesting conditions on the measurement of cash-settled share-based payments, share-based payment transactions with a net settlement feature for withholding tax obligations, and a modification to the terms and conditions of a share-based payment that changes the classification of the transaction from cash-settled to equity-settled. The amendments are to be applied prospectively and are effective for annual periods beginning on or after January 1, 2018, with earlier application permitted. The Company is currently assessing the impact of this standard.

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 adoption of this standard is not expected to have a material impact on the Company's financial statements.

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 Programmes, 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 adoption of this standard is not expected to have a material impact on the Company's financial statements.

The following standard will be adopted by the Company effective January 1, 2019:

IFRS 16 'Leases': IFRS 16 will be effective for accounting periods beginning on or after January 1, 2019. Early adoption will be permitted, provided the Company has adopted IFRS 15. This standard sets out a new model for lease accounting. The adoption of this standard is not expected to have a material impact on the Company's financial statements.

(Expressed in Canadian dollars)

3. PROPOSED QUALIFYING TRANSACTION AND LOAN RECEIVABLE

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"). ITI is a technology company organized under the laws of the Republic of Colombia. Oruga is a company organized under the laws of the Republic of Colombia and provides content for various different platforms of media.

In connection with the proposed 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 which was 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.

As part of the Transaction, the Company has advanced loans of $427,966 (US$345,000) to ITI. The loan bears interest at 10% and is secured by pledges over 100% of ITI shares and 53.8% of Oruga shares. During the period, the repayment date was extended to December 31, 2017. As at December 31, 2017, the Company determined the loan and accrued interest of $510,836 was not recoverable due to the significant financial difficulty of IRIS. On January 16, 2017 the Company, IT, Oruga and Valor terminated the Share Exchange Agreement. The parties to the Share Exchange Agreement have no continuing obligations and all loans made by the Company in connection with the Share Exchange Agreement remain payable in accordance with their terms.

On September 25, 2017, the Company entered into a definitive agreement with TAOR d.o.o. ("TAOR"), a company incorporated and operates in Serbia, TAOR's sole shareholder, Balkan Minerals Limited and Dr. Radomir Vukcevic, the sole beneficial owner of Balkan Minerals Limited, to acquire all of the issued and outstanding shares of TAOR ("Transaction"). Under the terms of the Transaction, the Company was to acquire all of the issued and outstanding shares of TAOR.

On February 13, 2018, the Company and TAOR mutually agreed to terminate the definitive agreement.

4. EQUIPMENT

	September 30, 2018	December 31, 2017
	$	$
Cost:		
Opening balance	**1,113**	6,157
Disposal	**-**	(5,044)
	1,113	1,113
Accumulated amortization:		
Opening balance	**445**	1,232
Amortization	**167**	474
Disposal	**-**	(1,261)
	612	445
Net Book Value	**501**	668

(Expressed in Canadian dollars)

5. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	September 30, 2018	December 31, 2017
	$	$
Trade payables	**305,262**	285,799
Accrued liabilities	**9,866**	9,866
	315,128	295,665

6. SHARE CAPITAL

a) Authorized

Unlimited number of common shares without par value.

b) Share transactions during the nine months ended September 30, 2018:

On September 19, 2018, Company closed the first tranche of a private placement totaling 1,000,000 shares for total proceeds of $100,000. Finder's fees of $7,500 were paid on the financing.

Share transactions during the nine months ended September 30, 2017:

On August 16, 2017, the Company closed the first tranche of a private placement totaling 335,000 shares for total proceeds of $50,250. There were no finder's fees paid on the financing.

c) Stock options

On September 27, 2017 the Company adopted a new incentive share option plan, superseding and replacing the old plan which was adopted on January 6, 2011. Under the new plan, options granted to directors, employees and consultants, under which the total outstanding options are limited to 10% of the outstanding common shares of the Company as at the closing of the Company's initial public offering. 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 10 years from the grant date. Vesting is as determined by the directors at the time of grant.

As at September 30, 2018, there were nil (2017 – nil) stock options outstanding.

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 September 30, 2018 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 loans 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 September 30, 2018:

	$
Financial assets at FVTPL (i)	95,470
Other financial liabilities (ii)	443,402

(i) Cash
(ii) Accounts payable and loans 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	**95,470**	**-**	**-**	**95,470**

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 and loan receivable. To minimize the credit risk, the Company places cash 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 requires financing to meet its short-term obligations to support operations.

(Expressed in Canadian dollars)

8. FINANCIAL INSTRUMENTS (cont'd)

The Company monitors its ability to meet its short-term expenditures for the identification, evaluation and acquisition of assets of a business by raising additional funds through share issuance when required. The following are the contractual maturities of financial liabilities as at September 30, 2018:

	Carrying Amount	Contractual Cash Flows	Within 1 year	Within 2 years	Within 3 years	Over 3 years
	$	$	$	$	$	$
Accounts payable and accrued liabilities	315,128	315,128	315,128	-	-	-
Loans payable	138,140	138,140	138,140	-	-	-

9. RELATED PARTY TRANSACTIONS AND BALANCES

During the nine months ended September 30, 2018 and 2017, the Company did not incur any salaries or share based payments to key management.

As at September 30, 2018, the Company had $27,562 of loans and accrued interest payable to related parties (Note 10).

10. LOANS PAYABLE

During the year ended December 31, 2017, a shareholder advanced the Company $79,860 as a short-term working capital loan which had no fixed term and a stated interest rate of 10% per annum. During the year ended December 31, 2017, $17,327 was repaid by the Company. During the nine months ended September 30, 2018, the shareholder advanced the Company an additional $10,000 and $6,000 was repaid by the Company. As at September 30, 2018, the Company had $66,533 (December 31, 2017 - $62,533) owing to the shareholder and accrued interest of $6,046 (December 31, 2017 - $1,276).

During the year ended December 31, 2017, an unrelated company advanced the Company $38,000 as a short-term working capital loan which had no fixed term and was non-interest bearing. As at September 30, 2018, the Company had $38,000 (December 31, 2017 - $38,000) owing with respect to this loan.

During the year ended December 31, 2017, a company controlled by a director of the Company, advanced the Company $25,000 as a short term, working capital loan which had no fixed term and a stated interest rate of 10% per annum. As at September 30, 2018, the Company had $25,000 (December 31, 2017 - $25,000) owing and accrued interest of $2,561 (December 31, 2017 - $692) with respect to this loan.

11. EVENTS AFTER THE REPORTING DATE

On October 19, 2018, the Company issued 2,780,000 common shares for gross proceeds of $278,000. Finders fees of $8,250 were paid on the financing.

On October 26, 2018, the Company received a payment of $75,000 from a settlement relating to a proposed qualifying transaction which was terminated. In connection with the settlement, the Company is entitled to receive an additional payment of $75,000 on or before December 21, 2018.