FLYING MONKEY CAPITAL CORP.

FINANCIAL STATEMENTS

DECEMBER 31, 2015 AND THE PERIOD FROM INCORPORATION ON DECEMBER 15, 2014 TO DECEMBER 31, 2014

INDEPENDENT AUDITORS' REPORT

To the Shareholders of
Flying Monkey Capital Corp.

We have audited the accompanying financial statements of Flying Monkey Capital Corp., which comprise the statements of financial position as at December 31, 2015 and 2014, and the statements of loss and comprehensive loss, changes in shareholders' equity (deficiency) and cash flows for the year ended December 31, 2015, and the period from incorporation on December 15, 2014 to December 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about 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 auditors' 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.

We believe that the audit evidence we have obtained in our audits is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, these financial statements present fairly, in all material respects, the financial position of Flying Monkey Capital Corp. as at December 31, 2015 and 2014, and its financial performance and its cash flows for the year ended December 31, 2015, and the period from incorporation on December 14, 2014 to December 31, 2014 in accordance with International Financial Reporting Standards.

"DAVIDSON & COMPANY LLP"

Vancouver, Canada

Chartered Professional Accountants

February 15, 2016

FLYING MONKEY CAPITAL CORP.
STATEMENTS OF FINANCIAL POSITION
AS AT

	December 31, 2015	December 31, 2014
ASSETS		
Current		
Cash	$ 294,294	$ -
Sales tax receivable	580	-
	$ 294,874	$ -
LIABILITIES AND SHAREHOLDERS' EQUITY(DEFICIENCY)		
Current		
Accounts payable and accrued liabilities	$ 5,000	$ 1,000
Due to related party (Note 6)	19,045	2,000
	24,045	3,000
Shareholders' equity (deficiency)		
Share capital (Note 5)	348,600	18,400
Reserves (Note 5)	84,685	-
Subscriptions receivable (Note 5)	-	(18,400)
Deficit	(162,456)	(3,000)
	270,829	(3,000)
	$ 294,874	$ -

Nature and continuance of operations (Note 1)
Subsequent event (Note 10)

On behalf of the Board:

"David Smalley" Director *"Larry K. Doan"* Director

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

FLYING MONKEY CAPITAL CORP.
STATEMENTS OF LOSS AND COMPREHENSIVE LOSS

		Year ended December 31, 2015		Period From Incorporation on December 15, 2014 to December 31, 2014
EXPENSES				
Professional fees (Note 6)	$	64,871	$	3,000
Regulatory fees		37,980		-
Share-based payments (Note 5)		55,185		-
Rent expense		1,420		-
Loss and comprehensive loss	$	159,456	$	3,000
Basic and diluted loss per common share	$	(0.04)	$	(0.01)
Weighted average number of common shares outstanding – basic and diluted		4,198,500		322,001

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

FLYING MONKEY CAPITAL CORP.
STATEMENT OF CHANGES IN SHAREHOLDERS' EQUITY (DEFICIENCY)
AS AT DECEMBER 31, 2015

	Share Capital					
	Shares	Amount	Reserves	Subscriptions Receivable	Deficit	Total
Balance, December 15, 2014 (incorporation)						
Common shares issued	368,001	$ 18,400	$ -	$ (18,400)	$ -	$ -
Loss for the period	-	-	-	-	(3,000)	(3,000)
Balance, December 31, 2014	368,001	18,400	-	(18,400)	(3,000)	(3,000)
Common shares issued	5,244,000	412,200	-	-	-	412,200
Subscriptions received	-	-	-	18,400	-	18,400
Share issue costs	-	(82,000)	29,500	-	-	(52,500)
Share-based payments	-	-	55,185	-	-	55,185
Loss for the year	-	-	-	-	(159,456)	(159,456)
Balance, December 31, 2015	5,612,001	$ 348,600	$ 84,685	$ -	$ (162,456)	$ 270,829

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

FLYING MONKEY CAPITAL CORP.
STATEMENTS OF CASH FLOWS

		Year ended December 31, 2015		Period From Incorporation on December 15, 2014 to December 31, 2014
CASH FLOWS FROM OPERATING ACTIVITIES				
Loss for the period	$	(159,456)	$	(3,000)
Share–based payments		55,185		-
Changes in non-cash working capital items:				
Accounts payable and accrued liabilities		4,000		1,000
Due to related party		17,045		2,000
Sales tax receivable		(580)		-
Net cash used in operating activities		(83,806)		-
CASH FLOWS FROM FINANCING ACTIVITIES				
Proceeds from the issuance of share capital		430,600		-
Share issue costs - cash		(52,500)		-
Net cash provided by financing activities		378,100		-
Change in cash		294,294		-
Cash, beginning of period		-		-
Cash, end of period	$	294,294	$	-
Cash paid during the period for interest	$	-	$	-
Cash paid during the period for income taxes	$	-	$	-
Supplemental information				
Non-cash investing and financing activities:				
Subscriptions receivable included in share capital	$	-	$	18,400

There were no non-cash investing or financing activities during either period presented.

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

1. NATURE AND CONTINUANCE OF OPERATIONS

Flying Monkey Capital Corp. (the “Company”) was incorporated by Certificate of Incorporation issued pursuant to the provisions of the *British Columbia Business Corporations Act* on December 15, 2014. The Company completed an initial public offering (“IPO”) of its common shares on June 12, 2015, and on June 15, 2015 the Company began trading its shares on the TSX Venture Exchange (“TSX-V”).

The Company is classified as a Capital Pool Company (“CPC”) as defined in the TSX-V Policy 2.4. The principal business of the Company is the identification and evaluation of assets or a business with a view to completing a Qualifying Transaction subject to receipt of shareholder approval and acceptance by regulatory authorities.

On January 6, 2016, the Company announced that it has entered into an agreement in principle dated December 14, 2015 for the acquisition (the "Proposed Transaction") of HUMN Pharmaceuticals Inc. ("HUMN"), a private company incorporated under the Federal Laws of Canada. Upon completion of the Proposed Transaction, the business of HUMN will become the business of the Company. The Proposed Transaction is intended to constitute the Company's Qualifying Transaction under Policy 2.4 of the TSX Venture Exchange. Completion of the Proposed Transaction is subject to a number of conditions, including execution of a definitive agreement, completion of satisfactory due diligence, receipt of applicable regulatory approvals, Name Change, and Share Consolidation. There can be no assurance that the Proposed Transaction will be completed as proposed or at all.

The Company’s head office and registered and records office address is Suite 2300, 1066 W Hastings Street, Vancouver, British Columbia, Canada, V6E 3X2.

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

These financial statements are authorized for issue by the Board of Directors on February 19, 2016.

These financial statements have been prepared in accordance with International Financial Reporting Standards (“IFRS”) with the assumption that the Company will be able to realize its assets and discharge its liabilities in the normal course of business rather than through a process of forced liquidation. The financial statements do not include adjustments to amounts and classifications of assets and liabilities that might be necessary should the Company be unable to continue operations.

The Company’s continuing operations are dependent upon its ability to identify, evaluate and negotiate an agreement to acquire an interest in a material asset or business within 24 months of listing on the TSX-V. Any acquisition or investment proposed by the Company will be subject to regulatory approval.

2. BASIS OF PREPARATION

The preparation of financial statements requires management to make judgments, estimates and assumptions that affect the reported amounts of assets, liabilities and contingent liabilities at the date of the financial statements, and the reported amounts of expenses during the reporting period. Estimates and assumptions are continuously evaluated and are based on management’s experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Uncertainty about these judgments, estimates and assumptions could result in outcomes that could require a material adjustment to the carrying amount of the asset or liability affected in future periods.

2. BASIS OF PREPARATION (cont'd…)

The information about significant areas of estimation uncertainty considered by management in preparing the financial statements is as follows:

Share-based payments

The Company uses the Black-Scholes option pricing model to determine the fair value of options and compensatory warrants in order to calculate share-based payments expense and the fair value of agents' warrants. The Black-Scholes model involves six key inputs to determine fair value of an option: risk-free interest rate, exercise price, market price at date of issue, expected dividend yield, expected life, and expected volatility. Certain of the inputs are estimates that involve considerable judgment and are or could be affected by significant factors that are out of the Company's control.

The Company is also required to estimate the future forfeiture rate of options based on historical information in its calculation of share-based payments expense.

The information about significant areas of judgment considered by management in preparing the consolidated financial statements is as follows:

Deferred tax assets

Deferred tax assets are recognized in respect of tax losses and other temporary differences to the extent it is probable that taxable income will be available against which the losses can be utilized. Judgment is required to determine the amount of deferred tax assets that can be recognized based upon the likely timing and level of future taxable income together with future tax planning strategies.

3. SIGNIFICANT ACCOUNTING POLICIES

Share-based payments

The Company may grant stock options to acquire common shares of the Company to directors, officers, employees and consultants. An individual is classified as an employee when the individual is an employee for legal or tax purposes, or provides services similar to those performed by an employee.

The fair value of stock options is measured on the date of grant, using the Black-Scholes option pricing model, and is recognized over the vesting period. Consideration paid for the shares on the exercise of stock options is credited to share capital.

In situations where equity instruments are issued to non-employees and some or all of the goods or services received by the entity as consideration cannot be specifically identified, they are measured at fair value of the share-based payment. Otherwise, share-based payments are measured at the fair value of goods or services received.

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 period end, adjusted for amendments to tax payable with regards to previous years.

3. SIGNIFICANT ACCOUNTING POLICIES (cont'd…)

Deferred tax is recorded by providing for temporary differences, between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes. The following temporary differences are not provided for: goodwill not deductible for tax purposes; the initial recognition of assets or liabilities which affect neither accounting nor taxable loss as well as differences relating to investments in subsidiaries to the extent that they will probably not reverse in the foreseeable future. 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 consolidated statement of financial position date.

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.

Additional income taxes that arise from the distribution of dividends are recognized at the same time as the liability to pay the related dividend. Deferred tax assets and liabilities are offset when there is a legally enforceable right to set off current tax assets against current tax liabilities and 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.

Loss per share

The Company presents basic loss per share for its common shares, calculated by dividing the loss attributable to common shareholders of the Company by the weighted average number of common shares outstanding during the period. Diluted loss per share does not adjust the loss attributable to common shareholders or the weighted average number of common shares outstanding when the effect is anti-dilutive.

Financial instruments

Financial assets

The Company classifies its financial assets into one of the following categories, depending on the purpose for which the asset was acquired. The Company's accounting policy for each category is as follows:

Fair value through profit or loss - This category comprises derivatives, or assets acquired or incurred principally for the purpose of selling or repurchasing it in the near term. They are carried in the statement of financial position, at fair value with changes in fair value recognized in the statement of operations.

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 cost less any provision for impairment. Individually significant receivables are considered for impairment when they are past due or when other objective evidence is received that a specific counterparty will default.

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. If there is objective evidence that the investment is impaired, determined by reference to external credit ratings and other relevant indicators, the financial asset is measured at the present value of estimated future cash flows. Any changes to the carrying amount of the investment, including impairment losses, are recognized in the statement of operations.

3. SIGNIFICANT ACCOUNTING POLICIES (cont'd…)

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 directly in equity. 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 equity and recognized in the statement of operations.

All financial assets except for those 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 any objective evidence that a financial asset or a group of financial assets is impaired. Different criteria to determine impairment are applied for each category of financial assets, which are described above.

Financial liabilities

The Company classifies its financial liabilities into one of two categories, depending on the purpose for which the liability was acquired. The Company's accounting policy for each category is as follows:

Fair value through profit or loss - This category comprises derivatives, or liabilities acquired or incurred principally for the purpose of selling or repurchasing it in the near term. They are carried in the statement of financial position at fair value with change in fair value recognized in the statement of operations.

Other financial liabilities: This category includes accrued liabilities which are recognized at amortized cost.

The Company has classified its cash as fair value through profit and loss. The Company's accounts payable and accrued liabilities and due to related party are classified as other financial liabilities.

4. NEW ACCOUNTING PRONOUNCEMENTS

New standards adopted during the year

Effective January 1, 2015, the following standards were adopted but did not have a material impact on the financial statements.

- IAS 32 (Amendment): Standard amended to clarify requirements for offsetting financial assets and financial liabilities, effective for annual periods beginning on or after January 1, 2015.
- IFRS 7: Amended to require additional disclosures on transition from IAS 39 and IFRS 9, effective for annual periods beginning on or after January 1, 2015.

New standards and interpretations not yet adopted

Certain new standards, interpretations, amendments and improvements to existing standards were issued by the IASB or IFRIC that are mandatory for accounting periods beginning on or after January 1, 2016. The following have not yet been adopted by the Company and are being evaluated to determine their impact.

- IFRS 9: New standard that replaced IAS 39 for classification and measurement, tentatively effective for annual periods beginning on or after January 1, 2018.

Other accounting standards or amendments to existing accounting standards that have been issued but have future effective dates are either not applicable or are not expected to have a significant impact on the Company's financial statements.

5. SHARE CAPITAL AND RESERVES

Authorized: Unlimited common shares with no par value and unlimited preferred shares with no par value.

Transactions during the year ended December 31, 2015:

a) During the year ended December 31, 2015, the Company issued 2,244,000 common shares at $0.05 per share for gross proceeds of $112,200.

b) On June 12, 2015 the Company completed its IPO by issuance of 3,000,000 common shares at a price of $0.10 per common share for gross proceeds of $300,000, (the "Offering"). In connection with the Offering, the Agent received a cash commission of 10% of the gross proceeds of the Offering, a corporate finance fee, and Agent's Warrants to purchase up to 300,000 common shares of the Company at a price of $0.10 per share exercisable until June 15, 2017, which is 24 months after the Company's shares commenced trading. The Agent's Warrants had a fair value of $29,500.

Transactions during the period from incorporation on December 15, 2014 to December 31, 2014:

a) During the period, the Company issued 368,001 common shares at $0.05 per share for gross proceeds of $18,400 of which $18,400 is recorded as subscriptions receivable as at December 31, 2014, and were collected in full subsequent thereto.

Escrowed shares

On November 19, 2014, 1,640,004 common shares were placed in escrow. The common shares are to be released from escrow when the Company completes its qualifying transaction. The shares will be released from escrow under the following terms: 10% to be released from the date the qualifying transaction bulletin is issued, and 15% to be released every six months thereafter.

As at December 31, 2015, 1,640,004 (2014 – nil) common shares are held in escrow.

Stock options

The Company maintains a Stock Option Plan (the "Plan") under which it is authorized to grant stock options to executive officers, directors, employees, and consultants. Under the Plan, the number of options that may be issued is limited to no more than 10% of the Company's issued and outstanding shares immediately prior to the grant. While the Company is a CPC until completion of a Qualifying Transaction, the aggregate number of common shares that may be reserved for issuance under the Plan shall not exceed 10% of the common shares to be outstanding as at the closing of the Company's IPO. The exercise price of each stock option shall equal the market price of the Company's shares, less any applicable discount, as calculated on the date of grant. The options can be granted for a maximum term of 10 years and vest at the discretion of the Board of Directors.

Stock option transactions and the number of options outstanding are summarized as follows:

	Number of Options	Weighted Average Exercise Price

Outstanding at December 31, 2014	**-**	**$**	**-**
Granted	561,200		0.10
Outstanding at December 31, 2015	**561,200**	**$**	**0.10**

5. SHARE CAPITAL AND RESERVES (cont'd...)

The fair value of the options granted was estimated at the date of grant using the Black-Scholes Option Pricing Model using the following weighted average assumptions:

	December 31, 2015	December 31, 2014
Expected stock price volatility	100%	N/A
Expected life of options	10 years	N/A
Risk free interest rate	1.00%	N/A
Expected forfeitures	0%	N/A
Expected dividend yield	0%	N/A
Weighted average fair value per option granted	$ 0.10	N/A

Warrants

Warrant transactions and the number of warrants outstanding are summarized as follows:

	Number of Warrants		Weighted Average Exercise Price
Outstanding at December 31, 2014	**-**	**$**	**-**
Granted	300,000		0.10
Outstanding at December 31, 2015	**300,000**	**$**	**0.10**

The fair value of the Agent's warrants granted in connection with the Company's IPO were estimated at the date of grant using the Black-Scholes Option Pricing Model using the following weighted average assumptions:

	December 31, 2015	December 31, 2014
Expected stock price volatility	100%	N/A
Expected life of warrants	2 years	N/A
Risk free interest rate	1.00%	N/A
Expected dividend yield	0%	N/A
Weighted average fair value per warrant	$ 0.10	N/A

6. RELATED PARTY TRANSACTIONS

Key management personnel

Key management personnel include those persons having authority and responsibility for planning, directing and controlling the activities of the Company as a whole. The Company has determined that key management personnel consist of executive and non-executive members of the Company's Board of Directors and corporate officers and/or companies controlled by those individuals.

Remuneration attributed to key management personnel can be summarized as follows:

	For the periods ended	
	December 31, 2015	**December 31, 2014**
Share-based payments	$ 55,185	$ -

a) During the year ended December 31, 2015, the Company incurred professional fees of $56,101 (period from incorporation on December 15, 2014 to December 31, 2014 - $3,000) to a company controlled by a director of the Company.

b) As at December 31, 2015, $19,045 (December 31, 2014 - $2,000) is included in due to related party.

7. FINANCIAL INSTRUMENTS

Fair value

Financial instruments measured at fair value are classified into one of three levels in the fair value hierarchy according to the relative reliability of the inputs used to estimate the fair values. The three levels of the fair value hierarchy are:

- Level 1 – Unadjusted quoted prices in active markets for identical assets or liabilities;
- Level 2 – Inputs other than quoted prices that are observable for the asset or liability either directly or indirectly; and
- Level 3 – Inputs that are not based on observable market data.

Cash is carried at fair value using a level 1 fair value measurement. The recorded values of sales tax receivable accounts payable and accrued liabilities and due to related party approximate their fair values due to their short-term to maturity.

7. FINANCIAL INSTRUMENTS (cont'd…)

Financial risk management

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 an unexpected loss if a customer or third party to a financial instrument fails to meet its contractual obligations. The Company limits its exposure to credit risk by placing its cash with a major financial institution. Management feels that the Company's credit risk with respect to cash is remote. The Company's sales tax receivable consists of input tax credits receivable from the Government of Canada. Accordingly, the Company does not believe it is subject to significant credit risk.

Interest rate risk

The Company is exposed to interest rate risk to the extent that the cash maintained at the financial institutions is subject to a floating rate of interest. The interest rate risk on cash is not considered significant.

Liquidity risk

All of the Company's financial liabilities are classified as current and are anticipated to mature within the next fiscal period. The Company intends to settle these with funds from its positive working capital position.

Foreign currency risk

Currency risk is the risk that the fair value or future cash flows from a financial instrument will fluctuate due to changes in foreign exchange rates. As at December 31, 2015, the Company did not have any financial instruments denominated in foreign currencies and considers foreign currency risk insignificant.

Price risk

Equity price risk is defined as the potential adverse impact on the Company's earnings due to movements in individual equity prices or general movements in the level of the stock market. The Company closely monitors individual equity movements, and the stock market to determine the appropriate course of action to be taken by the Company.

8. INCOME TAXES

A reconciliation of income taxes at statutory rates with reported taxes is as follows:

		Year ended December 31, 2015		Period From Incorporation on December 15, 2014 to December 31, 2014
Loss before income taxes	$	159,456	$	3,000
Expected income tax recovery	$	(41,000)	$	(1,000)
Permanent difference		14,000		-
Unrecognized deductible temporary differences		27,000		1,000
Total income tax expense (recovery)	$	-	$	-

Unused tax losses that have not been included on the statements of financial position are as follows:

		December 31, 2015	Expiry Date		December 31, 2014	Expiry Date
Temporary Differences						
Share issue costs	$	42,000	2036 to 2039	$	-	-
Non-capital losses available for future periods	$	107,000	2034 to 2035	$	3,000	2034

Tax attributes are subject to review, and potential adjustment, by tax authorities.

9. CAPITAL MANAGEMENT

Capital is comprised of the Company's shareholders' equity (deficiency). As at December 31, 2015, the Company's shareholders' equity was $270,829 and there was no long term debt outstanding. The Company manages its capital structure to maximize its financial flexibility making adjustments to it in response to changes in economic conditions and the risk characteristics of the underlying assets and business opportunities. The Company does not presently utilize any quantitative measures to monitor its capital. The Company currently is not subject to externally imposed capital requirements.

10. SUBSEQUENT EVENT

As discussed in Note 1, the Company announced on January 6, 2016, that it had entered into an agreement in principle dated December 14, 2015 for the completion of the Company's Qualifying Transaction.