Financial Statements of

DECISIVE DIVIDEND CORPORATION

(A Capital Pool Company)

For the three and nine month periods ended September 30, 2013

(Unaudited – Expressed in Canadian dollars)

NOTICE OF NO AUDIT OR 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 accompanying unaudited interim financial statements of the Company have been prepared by and are the responsibility of the Company's management.

The Company's independent auditor has not performed a review of these financial statements in accordance with standards established by the Canadian Institute of Chartered Accountants for a review of interim financial statements by an entity's auditor.

Decisive Dividend Corporation
Statements of financial position

(Unaudited – expressed in Canadian dollars)

		September 30 2013		December 31 2012
Assets				
Current				
Cash and cash equivalents	**$**	**1,570,192**	$	270,405
HST receivable		**4,393**		1,157
Prepaids		**7,500**		7,500
Deferred finance charges		**-**		6,250
	$	**1,582,085**	$	285,312
Liabilities				
Current				
Accounts payable and accrued liabilities	**$**	**16,343**	$	5,000
Equity				
Share capital (Note 5)				
Common shares		**1,560,563**		295,000
Reserve		**198,084**		-
Deficit		**(192,905)**		(14,688)
		1,565,742		280,312
	$	**1,582,085**	$	285,312

On behalf of the board

"James Paterson" Director *"G. Terence Edwards"* Director

Decisive Dividend Corporation
Statements of loss and comprehensive loss

(Unaudited – expressed in Canadian dollars)

		Three months ended September 30 2013		Nine months ended September 30 2013
Expenses				
Insurance	$	1,500	$	1,500
Professional Fees		-		6,209
Transfer agent and filing fees		11,753		29,919
Stock-based compensation		134,938		134,938
Office		5,211		6,462
		(153,403)		(179,029)
Other income				
Interest		812		812
Net loss and comprehensive loss	$	(152,591)	$	(178,217)
Loss per common share - basic and diluted		**(0.22)**		**(0.28)**
Weighted average number of common shares outstanding		**704,130**		628,462

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

Decisive Dividend Corporation
Statements of changes in equity
(Unaudited – expressed in Canadian dollars)

	Capital Stock		Reserves			
	Number	Amount	Warrants	Options	Deficit	Total equity
Balance as at, October 2, 2012	-	$ -	-	-	$ -	$ -
Shares issued for cash, net of issuance costs Note 5(a)	590,000	295,000	-	-	-	295,000
Net loss and comprehensive loss for the period	-	-	-	-	(14,688)	(14,688)
Balance as at December 31, 2012	590,000	295,000	-	-	(14,688)	280,312
Shares issued for cash Note 5(b)	1,500,000	1,500,000			-	1,500,000
Share issue costs						
Cash - Note 5(b)		(171,291)				(171,291)
Agent Options - Note 5(c)		(63,146)	63,146			-
Options - Note 5(d)				134,938		134,938
Net loss and comprehensive loss for the period	-	-			(178,217)	(178,217)
Balance as at September 30, 2013	**2,090,000**	**$ 1,560,563**	**$ 63,146**	**$ 134,938**	**$ (192,905)**	**$ 1,565,742**

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

Decisive Dividend Corporation
Statements of cash flows
(Unaudited – expressed in Canadian dollars)

	Three months ended September 30 2013	Nine months ended September 30 2013
Cash provided by (used in)		
Operating activities		
Net loss	$ (152,591)	$ (178,217)
Items not affecting cash		
Stock based compensation	134,938	134,938
Change in non-cash operating working capital		
HST receivable	51	(3,236)
Prepaids	-	-
Accounts payable and accrued liabilities	(2,100)	11,343
	(19,702)	(35,172)
Financing activities		
Proceeds from issuance of shares	1,500,000	1,500,000
Share issuance costs	(152,291)	(165,041)
	1,347,709	1,334,959
Increase in cash	1,328,007	1,299,787
Cash, beginning of period	242,186	270,405
Cash, end of period	$ 1,570,192	$ 1,570,192

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

1. Nature and operations:

Decisive Dividend Corporation (the "Company") was incorporated under the British Columbia Business Corporations Act on October 2, 2012. The Company is classified as a Capital Pool Company as defined in Policy 2.4 of the TSX Venture Exchange (the "TSXV" or "Exchange") Corporate Finance Manual ("CPC Policy"). The principal business of the Company is to identify and evaluate assets or businesses with a view to potentially acquiring them or an interest therein by completing a purchase transaction, by exercising of an option or by any concomitant transaction. The purpose of such an acquisition is to satisfy the related conditions of a qualifying transaction under the CPC Policy.

The Company's shares commenced trading on the TSX Venture Exchange under the trading symbol "DE.P" on September 23, 2013.

The Company's continuing operations, as intended, are dependent upon its ability to identify, evaluate and negotiate an acquisition of assets or businesses, or an interest therein. Such an acquisition will be subject to the approval of the regulatory authorities concerned, and, in the case of a non-arm's length transaction, by a majority of the minority shareholders. Where an acquisition is warranted, additional funding may be required. The ability of the Company to fund its potential future operations and commitments could be dependent upon the ability of the Company to obtain additional financing. There is also no assurance that the Company will identify a business or asset that warrants acquisition within the time limitations permissible under the policies of the Exchange. The Exchange may suspend from trading or delist the common shares of the Company should it not carry out a qualifying transaction within 24 months of the date of listing on the Exchange.

The financial statements of the Company for the period from January 1, 2013 to September 30, 2013 were authorized for issue in accordance with a resolution of the Board of Directors on November 4th, 2013. When a Qualifying Transaction is identified, 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 obtain such additional financing. There is no assurance that the Company will identify a business or asset that warrants acquisition or participation within the time limitations permissible under the policies of the Exchange, at which time the Exchange may suspend or de-list the Company's shares from trading.

2. Basis of presentation:

These unaudited condensed interim financial statements have been prepared in accordance with International Accounting Standards ("IAS") 34, *Interim Financial Reporting*, as issued by the International Accounting Standards Board ("IASB") on a basis consistent with the significant accounting policies disclosed in note 2 of the audited financial statements of the

2. Basis of presentation (continued):

Company for the period from incorporation to March 31, 2013. The unaudited condensed interim financial statements do not include all of the information required for full annual financial statements. Accordingly, they should be read in conjunction with our IFRS financial statements for the period from incorporation to March 31, 2013. The accounting policies applied in these unaudited condensed interim financial statements are based on International Financial Reporting Standards ("IFRS") issued and outstanding as of November 4, 2013; the date the Board of Directors approved these unaudited condensed interim financial statements.

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

3. Significant accounting judgments and estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the application of accounting policies and reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the period. Actual results could differ from those estimates.

In making estimates, management relies on external information and observable conditions where possible, supplemented by internal analysis as required. There are no known trends, commitments, events or uncertainties that management believes will materially affect the methodology or assumptions utilized in making those estimates and judgments in these financial statements.

4. Recent accounting pronouncements

a) The Company has applied the following new and revised IFRS's in these unaudited interim financial statements.

IFRS 13, *Fair Value Measurement,* defines fair value, sets out in a single IFRS a framework for measuring fair value and requires disclosures about fair value measurements. IFRS 13 applies when another IFRS requires or permits fair value measurements or disclosures about fair value measurements (and measurements, such as fair value less costs to sell, based on fair value or disclosures about those measurements), except for the following:

- Share-based payment transactions within the scope of IFRS 2, *Share-based Payment*;

4. Recent accounting pronouncements (continued):

- Leasing transactions within the scope of IAS 17, *Leases*;
- Measurements that have some similarities to fair value but that are not fair value, such as net realizable value in IAS 2, *Inventories*, or value in use in IAS 36, *Impairment of Assets*.

b) Accounting standards issued and effective January 1, 2015

IFRS 9, *Financial Instruments,* replaces the current standard IAS 39, *Financial Instruments: Recognition and Measurement*, replacing the current classification and measurement criteria for financial assets and liabilities with only two classification categories: amortized cost and fair value.

5. Share capital	**Shares**	**Amount**
Authorized		
Unlimited number of common shares		
Issued		
Common shares		
Common shares issued for cash to founders	**590,000**	**$ 295,000**
Balance as at December 31, 2012	**590,000**	**$ 295,000**
Common shares issued for cash pursuant to offering	**1,500,000**	**$ 1,500,000**
Share issuance costs	**-**	**(234,437)**
Balance as at September 30, 2013	**2,090,000**	$ **1,560,563**

a) Founders' round

On December 6, 2012, the Company issued 590,000 common shares for cash of $295,000. These shares are held in escrow and will be released in future periods in accordance with the Escrow Agreement to be entered into between the Company and the shareholders.

b) Offering

On September 19, 2013, the Company completed its IPO for the issuance of 1,500,000 common shares at a price of $1.00 per common share for gross proceeds of $1,500,000. The agents to the offering have received a commission of 8% of total proceeds resulting in a total commission of $120,000. In addition, the agents were paid a corporate finance fee of $12,500 and were reimbursed for their disbursements in the amount of $3,468.

5. Share capital (continued):

Legal costs associated with the financing incurred were $35,323. As a result the total cash costs related to the offering were $171,291.

c) Agent's Options

In conjunction with the Company's offering, the Company issued agents' options to purchase 120,000 common shares at an exercise price of $1.00 per common share, exercisable for a period of 24 months from the date of listing of the common shares on TSX-V to the agent.

An amount of $63,146 was recorded as share issuance costs during the nine months ended September 30, 2013 for the estimated fair value of the agents' options granted during the period. The fair value of the agents' options were estimated using the Black-Scholes option-pricing model with the following assumptions: Dividend yield of $nil, expected volatility of 100%, risk-free interest rate of 1.19%, forfeiture rate of 0% and weighted average life of 2 years.

The Company has granted agent's options as follows:

	Number of shares	Weighted average Exercise price	Weighted average grant date fair value
		$	$
Agent options outstanding, December 31, 2012	-	-	-
Agent options issued September 19, 2013	**120,000**	**1.00**	**0.53**
Agent options outstanding, September 30, 2013	**120,000**	**1.00**	**0.53**

d) Stock options

The Company has a stock option plan, which allows the Company to issue options to the directors, officers and consultants of the Company to purchase common shares of the Company at a stipulated price. The option grants will not exceed 10% of the issued and outstanding common shares of the Company. The Company measures these amounts at fair value at the grant date and compensation expense is recognized over the vesting period.

An amount of $134,938 was recorded during the nine months ended September 30, 2013 for in connection with options granted. The fair value of the options were estimated using the Black-Scholes option-pricing model with the following assumptions: Dividend yield of $nil, expected volatility of 100%, risk-free interest rate of 1.69%, forfeiture rate of 0% and weighted average life of 4.87 years.

5. Share capital (continued):

The Company has granted stock options to various officers, directors, and employees of the Company as follows:

	Number of shares	Weighted average Exercise price	Weighted average grant date fair value
		$	$
Options outstanding, December 31, 2012	**41,300**	**1.00**	**0.71**
Options issued April 25, 2013	**11,800**	**1.00**	**0.72**
Options issued September 24, 2013	**130,000**	**1.00**	**0.75**
Options outstanding, September 30, 2013	**183,100**	**1.00**	**0.74**

6. Related parties transactions

As disclosed in Note 5, on December 18, 2012, the Company granted stock options to directors and officers of the Company to purchase 41,300 common shares at $1.00 per share, and on April 25th, 2013 a further 11,800 stock options were issued to two new directors, under the same terms. On September 24, 2013, a further 130,000 options were issued to nine directors under the same terms as the prior two tranches of options. The options may not be exercised until the Company has completed its Qualifying Transaction.

During the nine month period ended September 30, 2013 the Company incurred share issuance costs of $12,750 with a law firm in which two directors of the Company are either a partner or an employee. This amount was incurred in the normal course of operations and was measured at the exchange amount, which is the amount of the consideration established and agreed to by the related parties. As these costs pertain to a financing that closed on September 19th, 2013, they have been offset against share capital.

During the nine month period ended September 30, 2013 the Company incurred costs of $2,500 related to the development of their corporate website by a relative of a director.

7. Income tax

a) Provision for current tax

No provision has been made for current income taxes, as the Company has no taxable income.

7. Income tax (continued):

b) Provision for deferred tax

As future taxable profits of the Company are uncertain, no deferred tax asset has been recognized since it is not probable that the Company will be able to utilize this loss.

	September 30 2013	December 31 2012
Reconciliation of effective tax rate		
Loss for the period	$ **(178,217)**	$ (14,688)
Tax rate	**25%**	25%
Income tax recovery	**(44,554)**	(3,672)
Non-deductible expenses	**(42,470)**	(33)
Effect of tax losses not recognized	**87,024**	3,705
	$ **-**	$ -

As at September 30, 2013, the Company has non-capital losses available for carry forward of approximately $82,700 which may be applied to reduce future years taxable income. These losses, if not utilized, will expire in 2032 and 2033. The net operating loss carry forward and share issuance costs created a deferred tax asset of approximately $ 20,700, which has not been recognized in the financial statements.

8. Financial instruments and risks

Financial instruments

The fair value of cash and cash equivalents, and accounts payable approximates their carrying value due to their short term nature.

As at September 30, 2013 the Company does not have any financial instruments measured at fair value.

Financial risk management

Liquidity risk
Liquidity risk is the risk that the Company will not be able to meet its financial obligations when they become due. To mitigate this risk, the Company has a planning and budgeting

8. Financial instruments and risks (continued):

process in place to determine the funds required to support its ongoing operations and capital expenditures. The Company's cash is held in business accounts which are available on demand for the Company's programs. The accounts payable are due within 12 months of the dates on the statements of financial position.

9. Capital management

The Company's objectives when managing capital are to safeguard the Company's ability to continue as a going concern, so that it can provide returns for shareholders and benefits for other stakeholders.

The capital structure of the Company currently consists of shareholders' equity. The Company manages the capital structure and makes adjustments to it in the light of changes in economic conditions and the risk characteristics of the underlying assets. In order to maintain or adjust the capital structure, the Company may issue new shares or sell assets to fund operations. Management reviews its capital management approach on a regular basis. The Company is not subject to externally imposed capital requirements.