Financial Statements of

DECISIVE DIVIDEND CORPORATION

For the year ended December 31, 2013 and the period from October 2, 2012 (date of incorporation) to December 31, 2012

Contents

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Independent Auditor's Report

To the Shareholders of
Decisive Dividend Corporation:

We have audited the accompanying financial statements of Decisive Dividend Corporation, which comprise the statements of financial position as at December 31, 2013 and December 31, 2012, and the statements of loss and comprehensive loss, statements of changes in equity, and statements of cash flows for the year ended December 31, 2013 and for the period from incorporation on October 2, 2012 to December 31, 2012, 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.

Auditor's 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 auditor's 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, the financial statements present fairly, in all material respects, the financial position of Decisive Dividend Corporation as at December 31, 2013 and December 31, 2012, and its financial performance and its cash flows for the year then ended and for the period from incorporation on October 2, 2012 to December 31, 2012 in accordance with International Financial Reporting Standards.

Grant Thornton LLP

Vancouver, Canada
February 26, 2014

Chartered Accountants

DECISIVE DIVIDEND CORPORATION
Statements of Financial Position
As at December 31

		2013		2012
Assets				
Current				
Cash and cash equivalents	$	**1,564,114**	$	270,405
GST receivable		**2,385**		1,157
Prepaids		**5,250**		7,500
Deferred finance charges		**-**		6,250
	$	**1,571,749**	$	285,312
Liabilities				
Current				
Accounts payable and accrued liabilities	$	**27,938**	$	5,000
Equity				
Share capital (Note 5)				
Common shares		**1,560,558**		295,000
Reserve		**185,052**		-
Deficit		**(201,799)**		(14,688)
		1,543,811		280,312
	$	**1,571,749**	$	285,312

On behalf of the Board:

"James Paterson" Director

"Terry Edwards" Director

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

DECISIVE DIVIDEND CORPORATION

Statements of Loss and Comprehensive Loss

		For the year ended December 31, 2013		For the period from incorporation on October 2, 2012 to December 31, 2012
Expenses				
Insurance	$	3,750	$	-
Professional Fees		18,744		10,433
Transfer agent and filing fees		33,035		-
Stock-based compensation (Note 5)		121,906		-
Travel		2,822		3,644
Office		12,064		611
		(192,321)		(14,688)
Other income				
Interest		5,210		-
Net loss and comprehensive loss	$	(187,111)	$	(14,688)
Loss per common share - basic and diluted		(0.19)		(0.09)
Weighted average number of common shares outstanding		996,849		163,889

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

DECISIVE DIVIDEND CORPORATION

Statements of Changes in Equity

	Capital Stock Number	Capital Stock Amount	Reserves Options	Deficit	Total equity
Balance as at, October 2, 2012 (incorporation)	-	$ -	-	$ -	$ -
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)		(171,296)			(171,296)
Agent's Options - Note 5(c)		(63,146)	63,146		-
Options - Note 5(d)			121,906		121,906
Net loss and comprehensive loss for the period	-	-		(187,111)	(187,111)
Balance as at December 31, 2013	**2,090,000**	**$ 1,560,558**	**$ 185,052**	**$ (201,799)**	**$ 1,543,811**

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

DECISIVE DIVIDEND CORPORATION

Statements of Cash Flows

	For the year ended December 31, 2013	For the period from incorporation on October 2, 2012 to December 31, 2012
Cash provided by (used in)		
Operating activities		
Net loss	$ (187,111)	$ (14,688)
Items not affecting cash		
Stock based compensation	121,906	-
Change in non-cash operating working capital		
HST receivable	(1,227)	(1,157)
Prepaids	2,250	(7,500)
Accounts payable and accrued liabilities	10,188	5,000
	(53,995)	(18,345)
Financing activities		
Proceeds from issuance of shares	1,500,000	295,000
Deferred finance costs	6,250	(6,250)
Share issuance costs	(158,546)	-
	1,347,704	288,750
Increase in cash	1,293,709	270,405
Cash, beginning of period	270,405	-
Cash, end of period	$ 1,564,114	$ 270,405

(The accompanying notes are an integral part of these 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 December 31, 2013 were authorized for issue in accordance with a resolution of the Board of Directors on February 26, 2014. 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 preparation:

a) Statement of compliance

These financial statements have been prepared in accordance with International Financial Reporting Standards ("IFRS") as issued by the International Accounting Standards Board ("IASB").

2. Basis of preparation (continued):

b) Basis of presentation

The financial statements have been prepared on an accrual basis and are based on the historical cost basis except for selected financial instruments, which have been measured at fair value as set out in the relevant accounting policies.

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

The preparation of these financial statements requires management to make certain critical accounting estimates, which are discussed in Note 3. It also requires management to exercise judgment in applying the Company's accounting policies.

3. Significant accounting policies:

a) 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.

b) Cash and cash equivalents:

Cash and cash equivalents include cash on hand, unrestricted cash and other short-term highly liquid investments with original maturities of three months or less that is readily convertible to known amounts of cash and subject to an insignificant risk of change in value.

c) Share capital

The Company records proceeds from share issuances net of issue costs and any tax effects in shareholders' equity. Common shares held by the Company are classified as treasury stock and recorded as a reduction to shareholders' equity

3. Significant accounting policies (continued):

d) Loss per share

Basic loss or earnings per common share is computed by dividing the net income or loss applicable to common shares of the Company by the weighted average number of common shares issued and outstanding for the relevant period.

Diluted loss or earnings per common share is computed by dividing the net income or loss applicable to common shares by the sum of the weighted average number of common shares issued and outstanding and all additional common shares that would have been outstanding, if potentially dilutive instruments were converted.

e) Share-based payments

The Company has a share-based compensation plan, under which the consideration paid for services provided by employees and non-employees consist of equity instruments in the form of options to purchase common shares.

The fair value of stock options granted to employees is measured on the grant date. Stock options granted to non-employees are measured on the date that the goods or services are received.

The fair value of the employee and non-employee services received in exchange for granting options is recognized as an expense. For employee options, the total amount to be expensed is determined by reference to the fair value of the options granted, as determined by an option pricing model, and the vesting periods. For non-employee options, the total amount to be expensed is determined by the fair value of the goods or services received, or the fair value of the options granted if the fair value of the goods or services received cannot be reliably determined. The total expense is recognized over the vesting period, which is the period over which all of the specified vesting conditions are satisfied.

f) Income taxes

Provision for income taxes consists of current and deferred tax expense. Income tax expense is recognized in the statement of income (loss) except to the extent that it relates to items recognized either in other comprehensive income or loss or directly in equity, in which case it is recognized in other comprehensive income or loss or in equity, respectively. 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 (continued):

f) Income taxes (continued)

Deferred tax is recognized in respect of temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes. Deferred tax is not recognized for temporary differences associated with the initial recognition of assets or liabilities in a transaction that is not a business combination and that affects neither accounting nor taxable income or loss and temporary differences relating to investments in subsidiaries to the extent that it is probable that they will not reverse in the foreseeable future. Deferred tax is measured at the tax rates that are expected to be applied to temporary differences when they reverse based on the laws that have been enacted or substantively enacted at the reporting date.

A deferred tax asset is recognized to the extent that it is probable that future taxable profits will be available against which the temporary difference can be utilized. Deferred tax assets are reviewed at each reporting date and are reduced to the extent that it is no longer probable that the related tax benefit will be realized.

g) Financial instruments

Financial assets

Financial assets are classified into one of the following categories based on the purpose for which the asset was acquired. Management determines the classification of its financial assets and liabilities at initial recognition. All transactions related to financial instruments are recorded on a trade date basis. The Company's accounting policy for each category is as follows:

Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are initially recognized at fair value plus transaction costs that are directly attributable to their acquisition or issue and subsequently carried at amortized cost, using the effective interest rate method, less any impairment losses. Amortized cost is calculated taking into account any discount or premium on acquisition and includes fees that are an integral part of the effective interest rate and transaction costs. Gains and losses are recognized in the profit or loss when the loans and receivables are derecognized or impaired as well as through the amortization process. The Company's loans and receivables consist of cash and cash equivalents and GST receivable.

3. Significant accounting policies (continued):

Financial assets at fair value through profit or loss

An instrument is classified at fair value through profit or loss if it is held for trading or is designated as such upon initial recognition. Financial instruments are designated at fair value through profit or loss if the Company manages such investments and makes purchases and sale decisions based on their fair value in accordance with the Company's risk management or investment strategy. Upon initial recognition, attributable transaction costs are recognized in profit or loss when incurred. Financial instruments at fair value through profit or loss are measured at fair value, and changes therein are recognized in profit or loss. The Company does not have any financial instruments classified as fair value through profit or loss.

Held-to-maturity investments

Held to maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturity other than loans and receivables. Investments are classified as held to maturity if the company has the intention and ability to hold them until maturity.

Held-to-maturity investments are initially measured at fair value, including transaction costs and subsequently at amortized cost using the effective interest method. Any changes in the carrying amount of the investment are recognized in profit or loss. The Company does not have any held-to-maturity investments.

Available-for-sale financial assets

Available-for-sale financial assets are non-derivative financial assets that are either designated in this category or not classified in any of the other categories and are initially measured at cost. They are included in non-current assets unless the investment matures or management intends to dispose of it within 12 months of the end of the reporting period. Subsequent to initial recognition, available-for-sale financial assets are measured at fair value and changes therein, other than impairment losses and foreign currency differences on available-for-sale equity instruments, are recognized in other comprehensive income or loss. When an instrument is derecognized, the cumulative gain or loss in other comprehensive income or loss is transferred to profit or loss. The Company does not have any available-for-sale financial assets.

Financial liabilities

Financial liabilities other than derivative liabilities are recognized initially at fair value and are subsequently stated at amortized cost using the effective interest method. These liabilities include accounts payable and accrued liabilities. Transaction costs on financial assets and liabilities other than those classified as fair value through profit and loss are treated as part of the carrying value of the asset or liability. Transaction costs for liabilities at fair value through profit and loss are expensed as incurred.

4. Recent accounting pronouncements

The Company has reviewed new and revised accounting pronouncements that have been issued but are not yet effective. The Company has not yet early adopted any of these standards and is currently evaluating the impact, if any, that these standards might have on its financial statements.

a) Accounting standards issued and effective January 1, 2014

IFRS 10, *Consolidated Financial Statements,* establishes principles for the presentation and preparation of consolidated financial statements when an entity controls one or more other entities. This standard:

- Requires a parent entity (an entity that controls one or more other entities) to present consolidated financial statements
- Defines the principle of control, and establishes control as the basis for consolidation;
- Sets out how to apply the principle of control to identify whether an investor controls an investee and therefore must consolidate the investee; and
- Sets out the accounting requirements for the preparation of consolidated financial statements

IFRS 10 supersedes IAS 27 and SIC-12, *Consolidation – Special Purpose Entities*.

IFRS 11, *Joint Arrangements,* establishes the core principle that a party to a joint arrangement determines the type of joint arrangement in which it is involved by assessing its rights and obligations and accounts for those rights and obligations in accordance with that type of joint arrangement.

IFRS 12, *Disclosure of Interests with Other Entities,* requires the disclosure of information that enables users of consolidated financial statements to evaluate the nature of, and risks associated with, its interests in other entities and the effects of those interests on its financial position, financial performance and cash flows.

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*;
- 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*.

4. Recent accounting pronouncements (continued):

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			
Opening balance, October 2, 2012	**-**	**$**	**-**
Common shares issued for cash to founders	**590,000**	**$**	**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	**-**		**(234,442)**
Balance as at December 31, 2013	**2,090,000**	**$**	**1,560,558**

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, in accordance with the Escrow Agreement entered into between the Company and the shareholders. The release of the shares from escrow is dependent on the completion of a Qualifying Transaction ("QT"). Upon completion of the QT the shares are released as follows:

- 10% on completion of receipt of a Final Exchange Bulletin from the TSXV for the QT (the "Bulletin"),
- 15% 6 months after the Bulletin,
- 15% 12 months after the Bulletin,
- 15% 18 months after the Bulletin,
- 15% 24 months after the Bulletin,
- 15% 30 months after the Bulletin,
- 15% 36 months after the Bulletin.

At December 31, 2013, 590,000 common shares (December 31, 2012 – 590,000) remain in escrow.

5. Share capital (continued):

b) Offering

On September 19, 2013, the Company completed its Initial public offering ("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.

Legal costs associated with the financing incurred were $35,328. As a result, the total cash costs related to the offering were $171,296.

c) Agent's Options

In conjunction with the IPO, the Company issued agent's 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 year ended December 31, 2013 for the estimated fair value of the agent's options granted during the period. The fair value of the agent's 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
		$	$
Opening balance, October 2, 2012	-	-	-
Agent's options outstanding, December 31, 2012	-	-	-
Agent's options issued September 19, 2013	120,000	1.00	0.53
Agent's options outstanding, December 31, 2013	120,000	1.00	0.53

d) Stock options

The Company has a stock option plan ("the 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.

5. Share capital (continued):

An amount of $121,906 was recorded during the year ended December 31, 2013 in connection with options granted under the Plan. The fair value of the options was 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 4.57 years.

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
		$	$
Opening balance, October 2, 2012	-	-	-
Options issued December 18, 2012	41,300	1.00	0.33
Options outstanding, December 31, 2012	41,300	1.00	0.33
Options issued April 25, 2013	11,800	1.00	0.33
Options issued September 24, 2013	130,000	1.00	0.75
Options issued November 13, 2013	10,000	1.00	0.75
Options outstanding, December 31, 2013	193,100	1.00	0.63

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, and on November 13, 2013, a further 10,000 options were issued to a director under the same terms as the prior three tranches of options. The options may not be exercised until the Company has completed its Qualifying Transaction unless the option holder agrees in writing to place any shares obtained into escrow until such time as the Qualifying Transaction. All optionees have agreed in writing to place any shares obtained through exercise of their options into escrow until such time as the Qualifying Transaction. The total compensation expense recognized in relation to these options for the year ended December 31, 2013 was $121,906.

During the year ended December 31, 2013 the Company incurred share issuance costs of $12,750 (2012-nil) 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,

6. Related parties transactions (continued):

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 year ended December 31, 2013 the Company incurred costs of $2,500 (2012 – nil) related to the development of their corporate website by a relative of a director.

During the year ended December 31, 2013, the Company incurred rent and office costs of $3,000 (2012 – nil) to a company controlled by a director of the Company. The agreement is on a month to month basis.

7. Income tax

a) Provision for current tax

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

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.

		December 31 2013		December 31 2012
Reconciliation of effective tax rate				
Loss for the period	**$**	**(187,111)**	$	(14,688)
Tax rate		**25%**		25%
Income tax recovery		**(46,778)**		(3,672)
Non-deductible expenses		**(42,062)**		(33)
Effect of tax losses not recognized		**88,840**		3,705
	$	**-**	$	-

As at December 31, 2013, the Company has non-capital losses available for carry forward of $112,483 (2012: $14,819) which may be applied to reduce future year's taxable income. These losses, if not utilized, will expire in 2033. The net operating loss carry forward and share issuance costs created a $28,120 (2012: $5,189) deferred tax asset, which has not been recognized in the financial statements.

8. Financial instruments and risks

Financial instruments

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

The Company's financial assets and financial liabilities are measured at fair value by level within the fair value hierarchy described below. Assets and liabilities are classified in their entirety based on the lowest level of input that is significant to the fair value measurement.

As at December 31, 2013, the Company does not have any financial instruments measured at fair value.

Fair Value Hierarchy

Level 1 – Unadjusted quoted prices in active markets that are accessible at the measurement date for identical, unrestricted assets or liabilities.

Level 2 – Quoted prices in markets that are not active, or inputs that are observable, either directly or indirectly, for substantially the full term of the asset or liability.

Level 3 – Prices or valuation techniques that require inputs that are both significant to the fair value measurement and unobservable (supported by little or no market activity).

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 process in place to determine the funds required to support its ongoing operations and capital expenditures. The Company's cash and cash equivalents are 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.