Financial Statements of

DECISIVE DIVIDEND CORPORATION

(A Capital Pool Company)

For the three month period ended March 31, 2014

(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)

		March 31 2014		December 31 2013
Assets				
Current				
Cash and cash equivalents	$	**1,525,526**	$	1,564,114
GST receivable		**3,478**		2,385
Prepaids		**3,000**		5,250
	$	**1,532,004**	$	1,571,749
Liabilities				
Current				
Accounts payable and accrued liabilities	$	**15,395**	$	27,938
Equity				
Share capital (Note 5)				
Common shares		**1,560,558**		1,560,558
Reserve		**185,052**		185,052
Deficit		**(229,001)**		(201,799)
		1,516,609		1,543,811
	$	**1,532,004**	$	1,571,749

On behalf of the board

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

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

Decisive Dividend Corporation
Statements of loss and comprehensive loss

(Unaudited – expressed in Canadian dollars)

		For the three months ended March 31, 2014		For the three months ended March 31, 2013
Expenses				
Insurance	$	2,250	$	-
Professional Fees		14,059		5,885
Transfer agent and filing fees		10,066		2,500
Office		5,130		32
		(31,505)		(8,417)
Other income				
Interest		4,303		-
Net loss and comprehensive loss	$	(27,202)	$	(8,417)
Loss per common share - basic and diluted		(0.01)		(0.01)
Weighted average number of common shares outstanding		2,090,000		590,000

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 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 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
Net loss and comprehensive loss for the period	-	-		(27,202)	(27,202)
Balance as at March 31, 2014	2,090,000	$ 1,560,558	$ 185,052	$ (229,001)	$ 1,516,609

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)

	For the three months ended March 31, 2014	For the three months ended March 31, 2013
Cash provided by (used in)		
Operating activities		
Net loss	$ (27,202)	$ (8,417)
Change in non-cash operating working capital		
HST receivable	(1,092)	(2,961)
Prepaids	2,250	-
Accounts payable and accrued liabilities	(12,543)	15,591
	(38,588)	4,214
Financing activities		
Deferred finance costs	-	(12,750)
Decrease in cash	(38,588)	(8,536)
Cash, beginning of period	1,564,114	270,405
Cash, end of period	$ 1,525,526	$ 261,869

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, 2014 to March 31, 2014 were authorized for issue in accordance with a resolution of the Board of Directors on May 8^{th}, 2014.

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 Company for the period from incorporation to December 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 December 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

2. Basis of presentation (continued):

May 8th, 2014; 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.

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 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*;
- Leasing transactions within the scope of IAS 17, *Leases*;

4. Recent accounting pronouncements (continued):

- 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	**-**		**(234,442)**
Balance as at December 31, 2013	**2,090,000**	$	**1,560,558**
Balance as at March 31, 2014	**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,

5. Share capital (continued):

- 15% 24 months after the Bulletin,
- 15% 30 months after the Bulletin,
- 15% 36 months after the Bulletin.

At March 31, 2014, 590,000 common shares (December 31, 2013 – 590,000) remain in escrow.

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 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.

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, December 31, 2013	**120,000**	**1.00**	**0.53**
No transactions	-	-	-
Agent options outstanding, March 31, 2014	**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

5. Share capital (continued):

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.

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 issued November 13, 2013	**10,000**	**1.00**	**0.75**
Options outstanding, December 31, 2013	**193,100**	**1.00**	**0.74**
No transactions	-	-	-
Options outstanding, March 31, 2014	**193,100**	**1.00**	**0.74**

6. Related parties transactions

During the three month period ended March 31, 2014, the Company incurred rent and office costs of $3,000 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.

7. Income tax (continued):

	March 31 2014	December 31 2013
Reconciliation of effective tax rate		
Loss for the period	$ **(27,202)**	$ (187,111)
Tax rate	**25%**	25%
Income tax recovery	**(6,800)**	(46,778)
Non-deductible expenses	**(31,715)**	(42,062)
Effect of tax losses not recognized	**38,515**	88,840
	$ -	$ -

As at March 31, 2014, the Company has non-capital losses available for carry forward of approximately $147,885 which may be applied to reduce future years taxable income. These losses, if not utilized, will expire in 2033. The net operating loss carry forward and share issuance costs created a deferred tax asset of approximately $36,971, 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 March 31, 2014, 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).

8. Financial instruments and risks (continued):

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.