No securities regulatory authority or regulator has assessed the merits of these securities or reviewed this Offering Memorandum. Any representation to the contrary is an offence. This is a risky investment. See Item 8 "Risk Factors".

OFFERING MEMORANDUM
November 24, 2014

The Issuer	**Sora Capital Corp.** (the "**Issuer**")	
Head Office:	Address: 302 – 1 Alexander Street, Vancouver, BC V61 1B2 E-mail: info@soracapital.ca	Phone #: 604-446-1827 Fax #: 604-608-9110
Listing & Reporting Jurisdictions:	Listed on Canadian Securities Exchange (the "**Exchange**")	Reporting issuer in British Columbia, Alberta, and Ontario and a SEDAR filer.

The Offering

Securities offered:	Common share units (the "**Units**"). Each Unit will consist of one common share in the capital of the Issuer (a "**Share**") and a one-half common share purchase warrant of the Issuer (a "**Warrant**"). Each whole Warrant will entitle the holder thereof to acquire one additional Share (a "**Warrant Share**") for a period of 12 months from the Closing Date (defined below).
Price per security:	The issue price (the "**Issue Price**") per Unit will be $0.20 per Unit. The exercise price per Warrant (the "**Exercise Price**") will be $0.25 per Warrant Share.
Minimum/Maximum Offering:	**There is no minimum. You may be the only purchaser**. The Issuer is offering (the "**Offering**") up to 5,000,000 Units for gross proceeds of up to $1,000,000 (the "**Maximum Offering**") in reliance on exemptions from the registration and prospectus requirements of applicable securities laws, including, without limitations, the "offering memorandum" exemption and the "accredited investor" exemption. **Funds available under the Offering may not be sufficient to accomplish our proposed objectives.**
Minimum subscription amount:	There is no minimum subscription amount that an investor must invest.
Payment terms:	The full subscription price is payable upon subscription to the Issuer, by certified cheque or bank draft, unless other arrangements are made with the Issuer.
Proposed closing dates:	Closings of the Offering is anticipated to be December 3, 2014, but may take place at such times at the discretion of the Issuer's board of directors or management (each a "**Closing Date**") on or before January 27, 2015. The Issuer may complete the Offering in one or more closings.
Selling Agent:	There is no selling agent for the Offering.
Resale restrictions	You will be restricted from selling your securities for 4 months and a day. See Item 10 "Resale Restrictions".
Purchaser's rights	You have two business days from the date you sign your agreement to purchase these securities. If there is a misrepresentation in this Offering Memorandum, you have the right to sue either for damages or to cancel the agreement. See Item 11 "Purchasers' Rights".

TABLE OF CONTENTS

OFFERING MEMORANDUM

This Offering Memorandum constitutes a private offering of securities only in those jurisdictions and to those persons where and to whom they may be lawfully sold and therein only by those entities permitted to sell such securities. The securities offered hereunder will be issued under exemptions from the registration and prospectus requirements of the applicable securities laws of the Province of British Columbia and certain other provinces of Canada and the rules, regulations and policies thereunder and will be subject to certain resale restrictions. This Offering Memorandum is not, and under no circumstances is it to be construed as a prospectus, advertisement or public offering of the securities referred to herein. These securities will not be offered for sale in the United States of America.

This Offering Memorandum does not constitute, and may not be used for or in conjunction with, an offer or solicitation by anyone in any jurisdiction or in any circumstances in which such offer or solicitation is not authorized, or to any person to whom it is unlawful to make such an offer or solicitation. You are directed to inform yourself of and observe such restrictions and all legal requirements of your jurisdiction of residence in respect of the acquisition, holding and disposition of the securities offered hereby. Investors should thoroughly review this Offering Memorandum and are advised to consult with their professional advisors to assess the business, legal, income tax and other aspects of this investment. The securities offered hereby will be issued only on the basis of information contained in this Offering Memorandum and no other information or representation is authorized or may be relied upon as having been authorized by the Issuer. Any subscription for the securities offered hereby made by any person on the basis of statements or representations not contained in this Offering Memorandum or so provided, or inconsistent with the information contained herein or therein, shall be solely at the risk of such person.

This Offering Memorandum is confidential. By receipt hereof, each prospective investor agrees that they will not transmit, reproduce or make available to anyone, other than their professional advisors, this Offering Memorandum or any information contained herein.

FORWARD-LOOKING INFORMATION

This Offering Memorandum contains “forward-looking statements” that may not be based on historical fact, including without limitations statements regarding the Issuer’s objectives and strategies to achieve those objectives, as well as statements with respect to the Issuer’s anticipated operations, product development, financial condition and operating results, and proposed studies. Often, but not always, forward-looking statements can be identified by the use of the words “intends”, “plans”, “expects” or “does not expect”, “is expected”, “budget”, “scheduled”, “estimates”, “forecasts”, “anticipates” or “does not anticipate”, or “believes”, or variations of such words and phrases or state certain actions, events or results “may”, “could”, “would”, “might” or “will be taken”, “occur” or “be achieved”.

Such statements reflect the Issuer’s current views with respect to future events are based on information currently available to the Issuer and are subject to certain risks, uncertainties, and assumptions, including those discussed elsewhere in this Offering Memorandum. Forward-looking statements involve known and unknown risks, uncertainties, assumptions and other factors which may cause the actual results, performance or achievements expressed or implied by the forward-looking statements to differ. Such risks and other factors include, among others, risks related to the early stage of the Issuer’s operations; lack of revenues and history of losses; additional financing requirements and access to capital; performance of investee companies; government regulations; competition; reliance on key personnel; conflict of interest; potential product liability and volatility of share price, absence of dividends and fluctuation of operating results, as well as those factors discussed in the section entitled “Risk Factors” in this Offering Memorandum.

Actual results and developments are likely to differ, and may differ materially, from those expressed or implied by the forward-looking statements contained in this Offering Memorandum. Such statements are based on a number of assumptions that may prove to be incorrect, including, but not limited to, assumptions about general business and economic conditions, changes in financial markets generally, the ability of the Issuer to obtain shareholder and Exchange approval for its proposed change of business, and the ability of the Issuer to generate revenues from its investments. Although the Issuer has attempted to identify material factors that could cause actual actions, events or results to differ materially from those described in forward-looking statements, there may be other factors that cause actions, events or results to differ from those anticipated, estimated or intended. Forward-looking statements contained in this Offering Memorandum are made as of the date of this Offering Memorandum. There can be no assurance that forward-looking statements will prove to be accurate, as actual results and future events could differ materially from those anticipated in such statements. Accordingly, readers should not place undue reliance on forward-looking statements. The Issuer does not assume the obligations to update forward-looking statements, except as required by applicable law.

ITEM 1
USE OF AVAILABLE FUNDS

1.1 Available Funds

The following table describes the available funds as a result of the Offering as well as the Issuer's working capital surplus/deficiency as of October 31, 2014:

		Assuming Minimum Offering of $0	**Assuming Maximum Offering of $1,000,000**
A	Amount to be raised by the Offering	$0	$1,000,000
B	Selling commissions and fees	$0	$80,000[(1)]
C	Estimated offering costs (e.g., legal, accounting, audit, filing)	$30,000	$30,000
D	Net proceeds: D = A – (B+C)	$(30,000)	$890,000
E	Additional sources of funding required	$0	$0
F	Working capital surplus/deficiency	$(196,615)	$(196,615)
G	**Total: G = (D+E) - F**	**$(226,615)**	**$693,385**

(1) Assumes that the entire Offering is sold with the involvement of a finder

If sufficient proceeds are not raised in the Offering to eliminate the Issuer's working capital deficiency, the Issuer intends to manage the deficiency with the use of short term loan facilities.

1.2 Use of Available Funds

The Issuer had a working capital deficiency of approximately $(196,615) as of October 31, 2014. The Issuer intends to spend the available funds, being the net proceeds of the Offering plus the working capital surplus, in order of priority, as follows:

Description of intended use of available funds (including net proceeds) listed in order of priority	**Assuming Minimum Offering of $0**	**Assuming Maximum Offering of $1,000,000**
Investments	$0	$540,000
Management and consulting	$0	$25,000

Description of intended use of available funds (including net proceeds) listed in order of priority	**Assuming Minimum Offering of $0**	**Assuming Maximum Offering of $1,000,000**
General and administrative costs	$0	$14,385
General Working Capital	$(226,615)	$14,385
Total	$(226,615)	$693,385

1.3 Reallocation

We intend to spend the net proceeds as stated. We will reallocate funds only for sound business reasons. The proceeds of the Offering may not be sufficient to accomplish all of the Issuer's proposed objectives and there is no assurance that alternative financing will be available.

ITEM 2
BUSINESS OF THE ISSUER

2.1 Structure

The Issuer was incorporated under the laws of the State of Nevada on October 29, 1999 under the name "Victor James, Inc.", and on June 16, 2004, the name of the Issuer was changed to "Worldwide Promotional Products Corporation". On January 27, 2009, the Issuer was continued from the State of Nevada to the Province of British Columbia under the *Business Corporations Act* (British Columbia) under the name "Worldwide Promotional Management Inc.". On October 19, 2011, Worldwide Promotional Management Inc. changed its name to "Black Smoker Ventures Inc." On November 30, 2012, Black Smoker Ventures Inc. changed its name to "Jager Resources Inc." On February 20, 2014, Jager Resources Inc. changed its name to Sora Capital Corp.

2.2 Our Business

The Issuer is currently in the business of acquiring, exploring and developing economically viable mineral resource deposits in Canada. The Issuer has rights to certain mineral interests in the Province of Manitoba but has not conducted exploration activity on its properties since September 2012. To date, the Issuer has not generated significant revenues from operations.

The Issuer's board of directors has decided to seek approval for a Proposed COB from a junior mineral exploration company to an investment company (the "**Proposed COB**") from the Issuer's shareholders at the Issuer's annual general meeting scheduled for December 4, 2014. As a "fundamental change" under the policies of the Exchange, the Proposed COB is subject to shareholder approval, the Issuer meeting certain Exchange listing requirements for an investment company, and receipt of Exchange approval. On completion and approval of the Proposed COB, the Issuer intends to be an investment issuer focused on investing in the technology industry.

There can be no guarantee that the Issuer will receive shareholder approval, will meet the minimum net asset requirements or will receive Exchange approval. "*Risk Factors*".

See Item 2.3 "Development of the Business".

2.3 Development of the Business

In 2011, the Issuer acquired a 100% in the Fox Lake mineral property (the "**Fox Lake Property**") located southwest of Lynn Lake, Manitoba and a 100% interest in three non-contiguous mineral properties separately located in central west and southeast Manitoba (known as the "**Kelsey Property**", the "**Vena Property**" and the "**Wyatt Property**").

On September 13, 2012, the Issuer announced that drilling results at Fox Lake had yielded sub anomalous gold, copper and zinc results and that management was evaluating future exploration at Fox Lake. Since then, no exploration activity has taken place on the Fox Lake Property. The Issuer has not conducted any exploration activity on the Kelsey Property, the Vena Property, and the Wyatt Property.

During the year ended September 30, 2013, the Issuer, due to a delay in development, wrote-off the balance of the Fox Lake Property, the Kelsey Property, the Vena Property, and the Wyatt Property.

Proposed COB

After a thorough evaluation of the Issuer's existing resources and a review of strategic options for the Issuer generally, the Issuer determined to refocus its business operations from a junior mineral resource company to an investment company. The Issuer's board of directors (the "**Board**") believes that its network of business contacts, the depth of experience of its management team and its overall entrepreneurial approach will enable it to identify and capitalize upon investment opportunities as an investment company.

The Proposed COB is subject to shareholder approval, the Issuer meeting certain Exchange listing requirements for an investment company, and receipt of Exchange approval. On completion and approval of the Proposed COB, the Issuer intends to be an investment issuer focused on investing in the technology industry.

There can be no guarantee that the Issuer will receive shareholder approval, will meet the minimum net asset requirements or will receive Exchange approval. "*Risk Factors*".

Upon completion of the Proposed COB, the Issuer intends to become a diversified investment firm and merchant banking firm focused on the technology industry. The Issuer's proposed investment activities will primarily be in the technology sector. However, the Issuer may take advantage of special situations and merchant banking opportunities, as such opportunities arise, and make investments in other sectors which the Issuer identifies from time to time as offering particular value.

As part of the Proposed COB, the Issuer proposes to adopt an investment policy (the "**Investment Policy**") and constitute an investment committee (the "**Investment Committee**"), which will monitor its investment portfolio on an ongoing basis and review the status of its investments. The Investment Committee will be subject to the direction of the Board, and will consist of at least three members. It is expected that such members will include directors and/or officers of the Issuer, but the Issuer may also utilize, or appoint to the Investment Committee, qualified independent financial or technology consultants approved by the Board to assist the Investment Committee in making its investment decisions. The members of the Investment Committee will be appointed by the Board, and members of the Investment Committee may be removed or replaced by the Board.

All investments will be submitted to the Board for final approval. The Investment Committee will select all investments for submission to the Board and monitor the Issuer's investment portfolio on an ongoing basis, and will be subject to the direction of the Board. One member of the Investment Committee may be designated and authorized to handle the day-to-day trading decisions in keeping with the directions of the Board and the Investment Committee.

For more information on the Proposed COB, the Investment Policy and the Investment Committee, see the Issuer's management information circular dated October 31, 2014 (the "**Management Information Circular**") delivered in connection with the Issuer's 2014 annual general meeting and filed under the Issuer's profile on SEDAR at www.sedar.com.

Strategic Investments

The Issuer has made two strategic investments in 2014.

HelpHub

On March 24, 2014, the Issuer announced it had made a strategic investment in HelpHub Services Inc. ("**HelpHub**"), a private company incorporated under the *Business Corporations Act* (British Columbia). The Issuer agreed to purchase by way of a share purchase agreement (the "**HelpHub Share Purchase Agreement**") up to 380,000 common shares of HelpHub at $0.6579 per share for an initial investment of up to approximately $250,000. HelpHub is an online tutoring platform which connects students with tutors using real-time text messaging and chat as well as online voice and video. Students may use HelpHub for tutorial services on an immediate basis without having to schedule sessions in advance.

Help Hub was founded in Vancouver in 2013. HelpHub is free to tutors and provides all the facilities to define their own rates and availability, while automatically referring appropriate students using its unique Tutor IQ Points features. Students also sign up for free and can search for appropriate tutors by subject and published profiles. They can also engage in free instant chat to determine the best fit before paying for low-cost instant and individualized services, starting at $0.17 per minute. HelpHub's services are offered as Software as a Service ("**SaaS**").

HelpHub's platform employs a matching algorithm segmented by subject, course, school, or region to make connections between students and tutors on desktop computer and mobile devices. HelpHub offers integrated partnerships with educational institutions, including for scheduling and handling of payment.

The HelpHub Share Purchase Agreement contemplates the Issuer will pay the purchase price in installments. To date, the Issuer has paid $179,000 with the remaining $71,000 to be paid as required.

RosterBot

On May 7, 2014, the Issuer announced it had made a strategic investment in Rosterbot Inc. ("**RosterBot**"), a private company incorporated under the *Business Corporations Act* (British Columbia). The Issuer agreed by way of a share purchase agreement (the "**RosterBot Share Purchase Agreement**") to purchase up to 532,763 common shares of RosterBot at $1.877 per share for an initial investment of up to approximately $1.0 million. The Issuer also received a warrant to purchase an additional 55,000 common shares of RosterBot at $1.877 expiring October 15, 2015.

The RosterBot Share Purchase Agreement contemplates the Issuer will pay the purchase price in installments. To date, the Issuer has paid $575,000 with the remaining $425,000 to be paid as required.

The RosterBot Share Purchase Agreement also contemplates RosterBot may complete additional financings.

Founded in 2008, Rosterbot is a team management service supporting athletes of all ages in more than 60 countries and more than 350 different types of sports and activities. The platform automates team management tasks such as payments, scheduling and schedule changes, and player notification including filling open spots. RosterBot's services are offered as SaaS.

RosterBot's functions include fully automated "Position & Spare Assistants", which ensures a team's roster is full without the need for communication amongst team members. RosterBot offers features for teams such as team chats and notification for friends and family. RosterBot intends to pursue partnerships with sports leagues. RosterBot's functionality could also have application for sports outside of North America or in other group settings outside of sports. RosterBot has marketed on traditional radio advertising and to employ social media marketing campaigns.

Other Information

Pursuant to the terms of the RosterBot and HelpHub Share Purchase Agreements, the Issuer has a right to appoint up to two directors to the boards of directors of RosterBot and HelpHub. To date, the Issuer has not exercised this right.

In order to continue funding its investments in RosterBot and HelpHub, the Issuer has obtained bridge loan financing of up to $350,000. The Issuer has drawn approximately $220,000 from such loan facility.

Exchange Asset Requirements

The policies of the Exchange require the Issuer to have certain minimum net assets in order to be classified as an investment company. Pursuant to section 1.7 of Policy 2 of the Exchange ("**Policy 2**"), an investment company must, among other things, have minimum net assets of:

a) $2 million, at least 50% of which has been allocated to at least 2 specific investments; or

b) $4 million; and

c) a track record of acquiring and divesting interests in arm's-length enterprises in a manner that can be characterized as conducting an active business.

In order to meet the Exchange requirements, management is undertaking this Offering. The Offering may not raise sufficient capital to meet the Exchange requirements. Management may close the Offering even if the Exchange requirements have not been met. Management may elect to complete additional financings in order to meet the Exchange requirements.

Alternatively, the Issuer may meet the requirements of the Exchange by obtaining market valuations of its investee companies which value the companies at an amount which is at or above the minimum net assets requirement of Policy 2.

The Exchange requirements may also be met through a combination of market valuations and financing through this Offering or multiple offerings.

There can be no guarantee that the Issuer will raise sufficient capital in an offering or obtain valuations which would allow it to meet the minimum net asset requirements of the Exchange. See "*Risk Factors*".

2.4 Long Term Objectives

The Issuer has two long term objectives.

First, to continue the development of our business and to assist in building our investee companies with the desired objective of increasing their valuation(s).

Second, to continue to monitor the marketplace and to review projects as possible investments which we feel have an opportunity for success and fit the criteria for the Company.

There cannot be any assurance, however, that we will meet either objective. See Item 8 "Risk Factors".

In order to achieve the Issuer's long term objectives as an investment company, it is first necessary to obtain approvals for the Proposed COB as set out in "2.5 Short Term Objectives and How We Intend to Achieve Them", below.

2.5 Short Term Objectives and How We Intend to Achieve Them

During the next 12 months, the Issuer intends to invest the proceeds of the Offering in the manner described in this Offering Memorandum. In addition, the Issuer is seeking shareholder approval for the Proposed COB and intends to seek Exchange approval for the Proposed COB.

The Issuer intends to meet the following objectives for the next 12 months as follows:

What we must do and how we will do it	**Target completion date or, if not known, number of months to complete**	**Cost to Complete**
Obtain shareholder approval for Proposed COB – by ordinary resolution at annual general meeting scheduled for December 4, 2014, as set out in the Management Information Circular delivered in connection with the meeting	December 4, 2014	$5,000
Meet Exchange requirements for minimum net assets for an investment company by raising capital in the Offering or multiple offerings and/or obtaining market valuations of its investee companies which value the companies at an amount which is at or above the minimum net assets requirement of Policy 2	12 months	$80,000
Obtain Exchange approval for Proposed COB	12 months	$1,000
Invest proceeds of Offering	12 months	$540,000

2.6 Insufficient Funds

The proceeds of the Offering may not be sufficient to meet the Exchange's listing requirements for an investment company.

The Offering may not raise sufficient capital to meet the Exchange requirements. Management may close the Offering even if the Exchange requirements have not been met. Management may complete additional financings in order to meet the Exchange requirements. The terms of any such additional financings are unknown at this time.

Alternatively, the Issuer may meet the requirements of the Exchange by obtaining market valuations of its investee companies which value the companies at an amount which is at or above the minimum net assets requirement of the Exchange's policies.

The Exchange requirements may also be met through a combination of market valuations and financing through the Offering or multiple offerings.

There can be no guarantee that the Issuer will raise sufficient capital in an offering or obtain valuations which would allow it to meet the minimum net asset requirements of the Exchange. See "*Risk Factors*".

2.7 Material Agreements

Except for contracts made in the ordinary course of business, including consulting agreements with key officers, the following are the only material contracts entered into by the Issuer which are considered to be material and are still in effect:

- the purchase and sale agreement dated March 28, 2011 between the Issuer and Nekado Capital Canada Corp. pursuant to which the Issuer acquired the Fox Lake Property in consideration for the issuance of 24,615 common shares with a fair value of $592,000;

- the purchase and sale agreement dated August 31, 2011 among the Issuer, William Kuran, DLK Minerals Ltd. and Mark Albert Olsen pursuant to which the Issuer acquired the Kelsey Property, the Vena Property and the Wyatt Property for $30,000 and issuing 10,000 common shares with a value of $182,000;

- The RosterBot Share Purchase Agreement;

- The HelpHub Share Purchase Agreement;

- The Issuer's 2012 Stock Option Plan.

ITEM 3
INTERESTS OF DIRECTORS, MANAGEMENT, PROMOTERS, AND PRINCIPAL HOLDERS

3.1 Compensation and Securities Held

The following table sets out certain information regarding each director, executive officer and promoter of the Issuer, and each person who, directly or indirectly, beneficially owns or controls 10% or more of any class of voting securities of the Issuer:

Name and municipality of principal residence	Positions held	Compensation paid by Issuer or related party in the most recently completed financial year and the compensation anticipated to be paid in the current financial year	Number, type and percentage of securities of the issuer held after completion of maximum Offering
Paul Reinhart British Columbia, Canada	President, CEO and Director	(a) Total compensation for the year ended September 30, 2014 was $52,500. (b) Anticipated compensation for the year ended September 30, 2015 is $60,000.	600,000 common shares(1) Maximum Offering – 3.0%
Justin Blanchet British Columbia, Canada	CFO and Corporate Secretary	(a) Total compensation for the year ended September 30, 2014 was $32,000. (b) Anticipated compensation for the year ended September 30, 2015 is $30,000.	Nil common shares(2) Maximum Offering – N/A
Fred Tejada British Columbia, Canada	Director	(a) Total compensation for the year ended September 30, 2014 was $Nil. (b) Anticipated compensation for the year ended September 30, 2015 is $Nil.	Nil common shares(3) Maximum Offering – N/A
Jason Scharfe British Columbia, Canada	Director	(a) Total compensation for the year ended September 30, 2014 was $Nil. (b) Anticipated compensation for the year ended September 30, 2015 is $Nil.	Nil common shares(4) Maximum Offering – N/A
Greg Hope British Columbia, Canada	Director	(a) Mr. Hope was not a director during the financial year ended September 30, 2014. (b) Anticipated compensation for the year ended September 30, 2015 is $Nil.	850,000 Common Shares(5) Maximum Offering – 4.2%

Notes
(1) Mr. Reinhart also holds options to purchase 100,000 Shares at an exercise price of $0.20 until September 12, 2019.
(2) Mr. Blanchet also holds 100,000 options to purchase common shares at an exercise price of $$0.20 until September 12, 2019 and 3,462 options to purchase common shares at an exercise price of $13 until January 9, 2017.
(3) Mr. Tejada also holds options to purchase 25,000 Shares at an exercise price of $0.20 until September 12, 2019 and 3,845 options to purchase common shares at an exercise price of $19.50 until September 21, 2016 and 1,539 stock options to purchase common shares at an exercise price of $19.50 until January 9, 2017.
(4) Mr. Scharfe also holds options to purchase 100,000 Shares at an exercise price of $0.20 until September 12, 2019 and stock options.
(5) Mr. Hope also holds options to purchase 100,000 Shares at an exercise price of $0.20 until September 12, 2019 and stock options.

Current information regarding the securities held by directors, executive officers and Principal Holders can be obtained from the SEDI website at www.sedi.ca. The Issuer cannot guarantee the accuracy of this information.

3.2 Management Experience

The following table sets out the principal occupations and relevant experience of the Issuer's directors and executive officers.

Name	Principal occupation and related experience
Paul Reinhart CEO, President, and Director	Mr. Reinhart has been involved in numerous private and public companies over the past 25 years, serving in various capacities from Chairman, President, Chief Executive Officer,Director and/or Officers. The companies were primarily engaged in the resource exploration and life sciences industries, including Kokanee Explorations, Far West Mining, Angiotech Pharmaceuticals and Enwave Corporation. During the past five years he has been the Manager of Corporate Relations of Bearing Resources Ltd., (December 2011 to October 2012), a TSXV listed Company. Prior to that Mr. Reinhart was the Vice-President of Chapleau Resources Ltd. (1998 to 2009). Mr. Reinhart was also a director of Next Gen Metals Inc. (formerly, Copper Belt Resources Ltd.), a TSXV listed company (May 2006 to September 2012).
Justin Blanchet CFO and Corporate Secretary	Mr. Blanchet has acquired considerable experience in the areas of financial reporting, regulatory compliance, treasury, and audit for both Canadian and U.S. publicly listed companies. He has international experience working on projects throughout the world and is well versed in the requirements of complex regulatory environments and the requirements of International Financial Reporting Standards. Mr. Blanchet is a Canadian Chartered Accountant and a U.S. Certified Public Accountant (Illinois).
Fred Tejada Director	Mr. Tejada. P.Geo, has over 30 years of international mineral industry experience and has a proven record working with both major mining companies and exploration-focused organizations. Mr. Tejada is a director of Corazon (February 2014 to present).

Name	Principal occupation and related experience
	and he also serves as a director of Argus Metals Corp., a company listed on the TSXV (January 6, 2014 to present) Mr. Tejada is a director of Patriot Minefinders Inc. ("Patriot), a company listed on the OTCBB, (June 2012 to present). Mr. Tejada served as interim Chief Executive Officer, President, Secretary and Treasurer of Patriot (November 2013 to April 2014). Mr. Tejada serves as a director of Green Arrow Resources Inc. (April 24, 2012 to present). Mr. Tejada served as a director of Active Growth Capital Inc. (November 2010 to June 2013); (VP of Operations and Exploration of Tirex Resources Ltd. (June 2011 to October 2011); President of Tirex Resources Ltd. (October 2011 to present), a Vancouver-based public company with projects in Albania; director of 37 Capital Inc. (December 2009 to present); VP Exploration of Panoro Minerals Ltd. (June 2007 to June 2011).
Jason Scharfe Director	Mr. Scharfe serves as a director of Corazon Gold Corp. ("Corazon"), a company listed on the TSXV, (January 2014 to present) and he was a director of Secova Metals Corp. ("Secova"), a company listed on the TSXV, (February 2012 to November 2013) and served as Vice President of Marketing of Secova (July 2009 to February 2012); managing director of Marsh Canada Limited since January 1994; director of Yankee Hat Minerals Ltd. (from June 2010 to present), a company listed on the TSXV; director of Eagle Hill Exploration Corporation (July 2006 to February 2010), a company listed on the Frankfurt Stock Exchange, TSXV and OTCBB; Mr. Scharfe received his Chartered Insurance Professional Certificate from the Insurance Institute of Canada in December 1998; Mr. Scharfe holds a Diploma in Financial Management from the British Columbia Institute of Technology and received his Bachelor of Arts degree from the University of British Columbia in April 1991.
Greg Hope Director	Mr. Hope is Chairman of Hope Media House Inc., a Vancouver based private company (June 2013 to present). Mr. Hope was President of Tidepool Homes Inc, a private company (January 2004 to June 2013). Mr. Hope was Partner Architect and Product Unit Manager for Microsoft Corporation in Redmond Washington in the Windows Server and Tools Division (September 1995 to November 2003). Mr. Hope was Co-founder and Chief Architect at Prologic (Fincentric) Corporation (September 1984 to August 1995). Mr. Hope was Lead Developer for Geac Computer Corporation of Markham Ontario in the Vancouver based Geac Financial System team and the Los Angeles based American Financial System team (August 1978 to August 1984). Mr. Hope is a co-inventor on numerous software patents at both Microsoft and Prologic.

3.3 Penalties, Sanctions, and Bankruptcy

Corporate Cease Trade Orders

As at the date of this Offering Memorandum and within the ten years before the date of this Offering Memorandum, no director, officer or or a securityholder holding sufficient securities of the Issuer to affect materially the control of the Issuer is or has been a director, officer or promoter of any person or company, that while that person was acting in that capacity:

(a) was the subject of a cease trade order or similar order or an order that denied the relevant company access to any exemption under securities legislation, for a period of more than 30 consecutive days; or

(b) was subject to an event that resulted, after the director or executive officer ceased to be a director or executive officer, in the company being the subject of a cease trade or similar order or an order that denied the relevant company access to any exemption under securities legislation for a period of more than 30 consecutive days.

As at the date of this Offering Memorandum and within ten years before the date of this Filing Statement, no director or executive officer of the Issuer, or a securityholder holding sufficient securities of the Issuer to affect materially the control of the Issuer is or has been a director or executive officer of a company, that while that person was acting in that capacity:

(a) became bankrupt, made a proposal under any legislation relating to bankruptcy or insolvency or was subject to or instituted any proceedings, arrangement or compromise with creditors or had a receiver, receiver manager or trustee appointed to hold its assets; or

(b) within a year of that person ceasing to act in that capacity, became bankrupt, made a proposal under any legislation relating to bankruptcy or insolvency or was subject to or instituted any proceedings, arrangement or compromise with creditors or had a receiver, receiver manager or trustee appointed to hold its assets.

Penalties or Sanctions

No director or officer of the Issuer, or a securityholder holding sufficient securities of the Issuer to affect materially the control of the Issuer, has:

(a) been the subject of any penalties or sanctions imposed by a court relating to securities legislation or by a securities regulatory authority or has entered into a settlement agreement with a securities regulatory authority; or

(b) been subject to any other penalties or sanctions imposed by a court or regulatory body, including a self-regulatory body that would be likely to be considered important to a reasonable securityholder making an investment decision.

Personal Bankruptcies

No director or officer of the Issuer, or a securityholder holding sufficient securities of the Issuer to affect materially the control of the Issuer, or a personal holding company of such persons, has, within the past ten years, become bankrupt, made a proposal under any legislation relating to bankruptcy or insolvency or been subject to or instituted any proceedings, arrangement, or compromise with creditors or had a receiver, receiver manager, or trustee appointed to hold the assets of that individual.

3.4 Loans

As at October 31, 2014, there are no outstanding amounts due to or from related parties.

ITEM 4
CAPITAL STRUCTURE

4.1 Share Capital

The following table provides information about the capital structure of the Issuer:

Description of Security	Number authorized to be issued	Price per Security	Number outstanding as at November 24, 2014	Number outstanding after Minimum Offering of $0	Number outstanding after Maximum Offering of $1,000,000
Common Shares	Unlimited	N/A	15,171,608	15,171,608	20,171,608
Options	10% of issued and outstanding common shares at time of grant(1)	$0.20 - $19.50	1,065,670	1,065,670	1,065,670
Common Share Purchase Warrants	Unlimited	$0.25	1,012,500	1,012,500	3,512,500
Compensation Warrants	Unlimited	$0.25	150,000	150,000	550,000(2)

(1) On January 29, 2009, the Board adopted the Issuer's 2009 stock option plan (the "Plan"). The purpose of the Plan is to advance the interests of the Issuer and its shareholders by attracting, retaining and motivating the performance of selected directors, officers, employees or consultants of the Issuer of high caliber and potential and to encourage and enable such persons to acquire and retain a proprietary interest in the Issuer by ownership of its capital. The Plan provides that, subject to the requirements of any stock exchange on which the Issuer's common shares are listed for trading, the aggregate number of common shares reserved for issuance under the Plan may not exceed 10% of the issued and outstanding common shares of the Issuer at the time of granting of stock options. A copy of the Plan is available under the Company's profile on SEDAR at www.sedar.com.

(2) Assumes that the entire Offering is sold with the involvement of a finder. See Item 7 "Compensation Paid to Sellers and Finders".

Options

The following table sets forth all options to purchase securities of the Issuer that are outstanding as at the date of this Offering Memorandum:

Persons holding Options (as a group)	Number of common shares under Option	Option Exercise Price	Expiration Date
Executive Officers[1]	200,000 3,462	$0.20 $13.00	September 12, 2019 May 18, 2017
Directors (who are not also executive officers)[2]	150,000 3,845 1,539	$0.20 $19.50 $19.50	September 12, 2019 September 21, 2016 January 9, 2017
Consultants and Employees	675,000 12,054 7,885 924 4,615 6,346	$0.20 $18.20 $19.50 $19.50 $19.50 $19.50	September 12, 2019 April 1, 2016 August 3, 2016 September 21, 2016 October 5, 2016 January 9, 2017
TOTAL	**1,065,670**		

Notes

(1) Consists of Paul Reinhart (CEO and a director) and Justin Blanchet (CFO and Corporate Secretary).

(2) Consists of Fred Tejada, Jason Scharfe, and Greg Hope.

Common Share Purchase Warrants

As at the date of this Offering Memorandum, the following common share purchase warrants are outstanding:

Date of Issue	Warrants Outstanding	Exercise Price ($)	Expiration Date
July 18, 2014	437,500	$0.25	January 18, 2015
July 25, 2014	250,000	$0.25	January 25, 2014
September 12, 2014	325,000	$0.25	March 12, 2015
TOTAL	**1,012,500**		

Notes

Compensation Warrants

As at the date of this Offering Memorandum, the following finder's compensation warrants are outstanding:

Date of Issue	Warrants Outstanding	Exercise Price ($)	Expiration Date
July 18, 2014	87,500	$0.25	January 18, 2015
July 25, 2014	50,000	$0.25	January 25, 2014
September 12, 2014	12,500	$0.25	March 12, 2015

Date of Issue	Warrants Outstanding	Exercise Price ($)	Expiration Date
TOTAL	**150,000**		

4.2 Long Term Debt Securities

The Issuer does not have any long-term debt.

4.1 Prior Sales

The following table provides information about the Issuer’s issuances of common shares, or securities convertible or exchangeable into common shares, within the last 12 months:

Date of Issuance	Number and Type of Securities Issued	Price per Security	Total Funds Received	Reason for Issuance
March 5, 2014	7,500,000 Common Shares	$0.05	Nil	Settlement of $375,000 of debt
March 5, 2014	3,640,000 Units(1)	$0.05	$182,000	Non-brokered private placement
July 18, 2014	875,000 Units(2)	$0.20	$175,000	Non-brokered private placement
July 18, 2014	87,500 Common Share purchase warrants(3)	$0.25	N/A	Finder’s warrants in connection with non-brokered private placement.
July 25, 2014	500,000 Units(2)	$0.20	$100,000	Non-brokered private placement
July 25, 2014	50,000 Common Share purchase warrants(3)	$0.25	N/A	Finder’s warrants in connection with non-brokered private placement.
September 12, 2014	650,000 Units(2)	$0.20	$130,000	Non-brokered private placement
September 12, 2014	12,500 Common Share purchase warrants(3)	$0.25	N/A	Finder’s warrants in connection with non-brokered private placement.
September 12, 2014	1,555,000 Common Shares	$0.15	$233,250	Exercise of Common Share purchase warrants
September 12, 2014	1,025,000 Options	$0.20	N/A	Issued to directors, officers, consultants, and employees

Note:

(1) Each unit consists of one Common Share and one-half of one common share purchase warrant. Each whole warrant entitles the holder to purchase one additional Common Share, for a period of 6 months, at an exercise price of $0.15 per Common Share.

(2) Each unit consists of one Common Share and one-half of one common share purchase warrant. Each whole warrant entitles the holder to purchase one additional Common Share, for a period of 6 months, at an exercise price of $0.25 per Common Share.

(3) Each finder's warrant entitles the holder to purchase one additional Common Share for a period of 6 months at an exercises price of $0.25 per Common Share.

ITEM 5
SECURITIES OFFERED

5.1 Terms of Securities

The Offering is up to 5,000,000 Units at an Issue Price of $0.20 per Unit for aggregate proceeds of up to $1,000,000. Each Unit will consist of one Share and one Warrant. Each whole Warrant will entitle the holder thereof to acquire one Warrant Share for a period of 12 months from the Closing Date. The Exercise Price will be $0.25 per Warrant.

Common Shares

The rights of the holders of Shares are equal in all respects and include the rights to vote at any meeting of shareholders of the Issuer, to receive any dividend declared by the Issuer, and to receive the remaining property of the Issuer on dissolution (after payment of all of the Issuer's liabilities). A holder of a Share is entitled to one vote for each Share held on all matters to be voted on by such shareholders. The Shares do not carry any pre-emptive or conversion rights.

Offering Jurisdictions

The Offering is being conducted pursuant to exemptions from the prospectus and dealer registration requirements contained in the securities legislation of British Columbia and Alberta. If the Subscriber is in Alberta and subscribes for more than $10,000, the Subscriber is required to qualify as an "Eligible Investor" pursuant to National Instrument 45-106 *Prospectus and Registration Exemptions* ("**NI 45-106**"). An "Eligible Investor" includes:

(A) a person whose

(i) net assets, alone or with a spouse, in the case of an individual, exceed $400,000,

(ii) net income before taxes exceeded $75,000 in each of the two most recent calendar years and who reasonably expects to exceed that income level in the current calendar year, or

(iii) net income before taxes, alone or with a spouse, in the case of an individual, exceeded $125,000 in each of the two most recent calendar years and who reasonably expects to exceed that income level in the current calendar year, or

(B) a person of which a majority of the voting securities are beneficially owned by eligible investors or a majority of the directors are eligible investors,

(C) a general partnership of which all of the partners are eligible investors,

(D) a limited partnership of which the majority of the general partners are eligible investors,

(E) a trust or estate in which all of the beneficiaries or a majority of the trustees or executors are eligible investors, or

(F) an accredited investor.

5.2 Subscription Procedure

To subscribe for Units, a subscriber must sign, and deliver to the Issuer the following documents (the "**Subscription Documents**"):

- the subscription agreement, including all applicable schedules thereto (the "**Subscription Agreement**");
- notwithstanding the foregoing, the Form 45-106F4 – Risk Acknowledgment Form attached to, and forming part of, the Subscription Agreement; and
- any other forms, declarations and documents as may be required by the Issuer to complete the subscription.

The subscriber must also deliver, with the Subscription Documents, the subscription funds by way of certified cheque or bank draft payable to "**McMillan LLP In Trust**", unless other arrangements are made with the Issuer. The Issuer reserves the right to close the subscription books at any time without notice. The Issuer reserves the right to accept or reject subscriptions in whole or in part and to cease the Offering at any time without notice. The Issuer is not obligated to accept any subscriptions, and will reject any subscription that the Issuer considers to not be in compliance with applicable securities laws. If a subscription is rejected, the Issuer will notify the investor and will return to the investor the subscription funds comprising such subscription, without interest.

The Issuer will hold subscription funds in trust until midnight on the second business day after the subscriber signs the Subscription Agreement, during which period the subscriber may request a return of such funds by delivering a notice to the Issuer.

On closing of the Offering, The Issuer will deliver certificates representing the Shares and Warrants within 30 days of the Closing Date(s), in accordance with the Subscription Agreement.

Closing of the Offering is subject to a number of conditions, including receipt of all necessary corporate and regulatory approvals, including of the Exchange. The closing of the Offering is not subject to receipt of subscriptions for a minimum amount. The Issuer may complete the Offering in one or more closings.

ITEM 6
INCOME TAX CONSEQUENCES AND RRSP ELIGIBILITY

Caution

You should consult your own professional advisers to obtain advice on the income tax consequences that apply to you.

Not all securities are eligible for investment in a registered retirement savings plan (RRSP). You should consult your own professional advisers to obtain advice on the RRSP eligibility of these securities.

ITEM 7
COMPENSATION PAID TO SELLERS AND FINDERS

The Issuer may pay a finder's fee on the Offering within the amount permitted by the policies of the Exchange, up to a maximum of 8% cash commission on the proceeds invested by investors introduced by the finder and 8% finder's warrants entitling the finder to acquire Shares in the capital of the Issuer at a price of $0.25 per Share for a period of 12 months from the date the finder's warrants are issued. The finder's warrants will not be listed for trading.

Assuming the entire Offering is sold with the involvement of a finder, the Issuer would pay a cash commission of $80,000 (assuming the Maximum Offering is completed) and would issue 400,000 finder's warrants (assuming the Maximum Offering is completed).

ITEM 8
RISK FACTORS

The Issuer's Proposed COB exposes the Issuer to a number of risks, which even a combination of careful evaluation, experience and knowledge may not eliminate.

An investor should carefully consider the risks and uncertainties described below, as well as other information contained in this Offering Memorandum and the Issuer's Management Information Circular. The risks and uncertainties described below are not an exhaustive list. Additional risks and uncertainties not presently known to the Issuer or that the Issuer believes to be immaterial may also adversely affect the Issuer's business. If any one or more of the following risks occur, the Issuer's business, financial condition and results of operations could be seriously harmed. Further, if the Issuer fails to meet the expectations of the public market in any given period, the market price of the Issuer's common shares could decline.

The following outlines certain risk factors associated with the Proposed COB and those risk factors specific to the Issuer.

No Assurance of Completion of Proposed COB

The completion of the Proposed COB is subject to a number of requirements, including shareholder approval of the Proposed COB, the Corporation meeting the minimum listing requirements for an investment company, and Exchange approval. There can be no guarantee that the Corporation will raise sufficient capital in an offering or obtain valuations for its investee companies which would allow it to meet the minimum net asset requirements of the Exchange. As of the date of this Circular, the Exchange had not provided conditional acceptance of the Proposed COB. There can be no assurance that the Corporation will be able to satisfy the requirements of the Exchange such that the Exchange will provide approval of the Proposed COB.

In the event that the resolution approving the Proposed COB is not passed, the Corporation does not meet listing requirements for an investment company, or if the Corporation is unable to obtain Exchange approval, then the Proposed COB may not be completed.

Volatility of Stock Price and Market Conditions

The market price of the Shares has been and may continue to be subject to wide fluctuations in response to factors such as actual or anticipated variations in its results of operations, changes in financial estimates by securities analysts, general market conditions and other factors. Market fluctuations, as well as general economic, political and market conditions such as recessions, interest rate changes or international currency fluctuations, may adversely affect the market price of the Shares, even if the Corporation is successful in maintaining revenues, cash flows or earnings. The purchase of Shares involves a high degree of risk and should be undertaken only by investors whose financial resources are sufficient to enable them to assume such risks and who have no need for immediate liquidity in their investment. Securities of the Corporation should not be purchased by persons who cannot afford the possibility of the loss of their entire investment. Furthermore, an investment in the Corporation should not constitute a major portion of an investor's portfolio.

No Operating History as an Investment Issuer

The Corporation does not have any record of operating as an investment issuer. As such, upon completion of the Proposed COB, the Corporation will be subject to all of the business risks and uncertainties associated with any new business enterprise, including the risk that the Corporation will not achieve its financial objectives as estimated by management or at all. Furthermore, past successes of management, the Board or the Corporation's investee corporations does not guarantee future success.

Portfolio Exposure and Sensitivity to Macro-Economic Conditions

Given the nature of the Corporation's proposed investment activities, the results of operations and financial condition of the Corporation will be dependent upon the market value of the securities that will comprise the Corporation's investment portfolio. Market value can be reflective of the actual or anticipated operating results of companies in the portfolio and/or the general market conditions that affect the technology sector. Various factors affecting the technology sector could have a negative impact on the Corporation's portfolio of investments and thereby have an adverse effect on its business. Additionally, the Corporation may invest in small-cap businesses that may never mature or generate adequate returns or may require a number of years to do so. This may create an irregular pattern in the Corporation's investment gains and revenues (if any).

Macroeconomic factors and global political and economic conditions could also negatively affect the Corporation's portfolio of investments. The Corporation may be adversely affected by the falling share prices of the securities of investee companies; as such, share prices may directly and negatively affect the estimated value of the Corporation's portfolio of investments. Moreover, company-specific risks, such as the risks associated with technology operations generally, could have an adverse effect on one or more of the investments that may comprise the portfolio at any point in time. Currently, the Corporation has invested in two companies which supply software as a service or "SaaS". SaaS providers may face risks including, but not limited to, consumer adoption of their products, security breaches, protection of intellectual property rights, and access to or restriction of the Internet by the government entities. Company-specific and industry-specific risks that may materially adversely affect the Corporation's investment portfolio may have a materially adverse impact on operating results. The factors affecting current macro-economic conditions are beyond the control of the Corporation.

Cash Flow and Revenue

Assuming completion of the Proposed COB, it is expected that the Corporation's revenue and cash flow will be generated primarily from financing activities and proceeds from the disposition of investments.

The availability of these sources of income and the amounts generated from these sources are dependent upon various factors, many of which are outside of the Corporation’s direct control. The Corporation’s liquidity and operating results may be adversely affected if its access to capital markets is hindered, whether as a result of a downturn in market conditions generally or to matters specific to the Corporation, or if the value of its investments decline, resulting in losses upon disposition.

Private Issuers and Illiquid Securities

The Corporation may invest in securities of private issuers, illiquid securities of public issuers and publicly-traded securities that have low trading volumes. The value of these investments may be affected by factors such as investor demand, resale restrictions, general market trends and regulatory restrictions. Fluctuation in the market value of such investments may occur for a number of reasons beyond the control of the Corporation and there is no assurance that an adequate market will exist for investments made by the Corporation. Many of the investments made by the Corporation may be relatively illiquid and may decline in price if a significant number of such investments are offered for sale by the Corporation or other investors.

Trading Price of the Common Shares Relative to Net Asset Value

Assuming completion of the Proposed COB, the Corporation will neither be a mutual fund nor an investment fund and, due to the nature of its business and investment strategy and the composition of its investment portfolio, the market price of its Shares, at any time, may vary significantly from the Corporation’s net asset value per Share. This risk is separate and distinct from the risk that the market price of the Shares may decrease.

Available Opportunities and Competition for Investments

Assuming completion of the Proposed COB, the success of the Corporation’s operations will depend upon, among others: (a) the availability of appropriate investment opportunities; (b) the Corporation’s ability to identify, select, acquire, grow and exit those investments; and (c) the Corporation’s ability to generate funds for future investments. The Corporation can expect to encounter competition from other entities having similar investment objectives, including institutional investors and strategic investors. These groups may compete for the same investments as the Corporation, will have a longer operating history and may be better capitalized, have more personnel and have different return targets. As a result, the Corporation may not be able to compete successfully for investments. In addition, competition for investments may lead to the price of such investments increasing, which may further limit the Corporation’s ability to generate desired returns. There can be no assurance that there will be a sufficient number of suitable investment opportunities available to invest in or that such investments can be made within a reasonable period of time. There can also be no assurance that the Corporation will be able to identify suitable investment opportunities, acquire them at a reasonable cost or achieve an appropriate rate of return. Identifying attractive opportunities is difficult, highly competitive and involves a high degree of uncertainty. Potential returns from investments will be diminished to the extent that the Corporation is unable to find and make a sufficient number of investments.

Share Prices of Investments

Investments in securities of public companies are subject to volatility in the share prices of such companies. There can be no assurance that an active trading market for any of the subject shares comprising the Corporation’s investment portfolio is sustainable. The trading prices of such subject shares could be subject to wide fluctuations in response to various factors beyond the Corporation’s control, including, but not limited to, quarterly variations in the subject companies’ results of operations, changes in earnings, results of research and development activities, estimates by analysts, conditions in the technology industry and general market or economic conditions. In recent years, equity markets have experienced extreme price and volume fluctuations. These fluctuations have had a substantial effect on market prices, often unrelated to the operating performance of the specific companies. Such market fluctuations could adversely affect the market price of the Corporation’s investments.

Concentration of Investments

Other than as described herein, assuming completion of the Proposed COB, there are no restrictions on the proportion of the Corporation’s funds and no limit on the amount of funds that may be allocated to any particular investment. The Corporation may participate in a limited number of investments and, as a consequence, its financial results may be substantially adversely affected by the unfavourable performance of a single investment. Completion of one or more investments may result in a highly concentrated investment in a particular company or technology industry sector, resulting in the performance of the Corporation depending significantly on the performance of such company or sector.

Dependence on Management, Directors and Investment Committee

Assuming completion of the Proposed COB, the Corporation will be dependent upon the efforts, skill and business contacts of key members of management, the Board and the Investment Committee for, among other things, the information and deal flow they generate during the normal course of their activities and the synergies that exist amongst their various fields of expertise and knowledge. Accordingly, the Corporation’s success may depend upon the continued service of these individuals to the Corporation. The loss of the services of any of these individuals could have a material adverse effect on the Corporation’s revenues, net income and cash flows and could harm its ability to maintain or grow assets and raise funds.

From time to time, the Corporation will also need to identify and retain additional skilled management to efficiently operate its business. Recruiting and retaining qualified personnel is critical to the Corporation’s success and there can be no assurance of its ability to attract and retain such personnel. If the Corporation is not successful in attracting and training qualified personnel, the Corporation’s ability to execute its business model and growth strategy could be affected, which could have a material and adverse impact on its profitability, results of operations and financial condition.

Additional Financing Requirements

The Corporation anticipates ongoing requirements for funds to support its growth and may seek to obtain additional funds for these purposes through public or private equity, or debt financing. There are no assurances that additional funding will be available at all, on acceptable terms or at an acceptable level. Any limitations on the Corporation’s ability to access the capital markets for additional funds could have a material adverse effect on its ability grow its investment portfolio.

No Guaranteed Return

There is no guarantee that an investment in the securities of the Corporation will earn any positive return in the short-term or long-term. The task of identifying investment opportunities, monitoring such investments and realizing a significant return is difficult. Many organizations operated by persons of competence and integrity have been unable to make, manage and realize a return on such investments successfully.

Due Diligence

The due diligence process undertaken by the Corporation in connection with investments may not reveal all facts that may be relevant in connection with an investment. Before making investments, the Corporation will conduct due diligence that it deems reasonable and appropriate based on the facts and circumstances applicable to each investment. When conducting due diligence, the Corporation may be required to evaluate important and complex business, financial, tax, accounting, technological and legal issues. Outside consultants, legal advisors, accountants and investment banks may be involved in the due diligence process in varying degrees depending on the type of investment. Nevertheless, when conducting due diligence and making an assessment regarding an investment, the Corporation will rely on resources available, including information provided by the target of the investment and, in some circumstances, third-party investigations. The due diligence investigation that is carried out with respect to any investment opportunity may not reveal or highlight all relevant facts that may be necessary or helpful in evaluating such investment opportunity. Moreover, such an investigation will not necessarily result in the investment being successful.

Non-Controlling Interests

The Corporation's investments are likely to consist only of debt instruments and equity securities of companies that it does not control. These investments will be subject to the risk that the Corporation in which the investment is made may make business, financial or management decisions with which the Corporation does not agree or that the majority stakeholders or the management of the investee company may take risks or otherwise act in a manner that does not serve the Corporation's interests. If any of the foregoing were to occur, the values of the Corporation's investments could decrease and its financial condition, results of operations and cash flow could suffer as a result.

Potential Conflicts of Interest

Certain of the directors and officers of the Corporation and the members of the Investment Committee are or may, from time to time, be involved in other financial investments and professional activities that may on occasion cause a conflict of interest with their duties to the Corporation. These include serving as directors, officers, advisers or agents of other public and private companies, including companies involved in similar businesses to the Corporation or companies in which the Corporation may invest, management of investment funds, purchases and sales of securities and investment and management counselling for other clients. Such conflicts of the Corporation's directors and officers and members of the Investment Committee may result in a material and adverse effect on the Corporation's results of operations and financial condition.

Potential Transaction and Legal Risks

The Corporation intends to manage transaction risks through allocating and monitoring its capital investments in circumstances where the risk to its capital is minimal, carefully screening transactions, and engaging qualified personnel to manage transactions, as necessary. Nevertheless, transaction risks may arise from the Corporation's investment activities. These risks include market and credit risks associated with its operations. An unsuccessful investment may result in the total loss of such an investment and may have a material adverse effect on the Corporation's business, results of operations, financial condition and cash flow.

The Corporation may also be exposed to legal risks in its business, including potential liability under securities or other laws and disputes over the terms and conditions of business arrangements. The Corporation also faces the possibility that counterparties in transactions will claim that it improperly failed to inform them of the risks involved or that they were not authorized or permitted to enter into such transactions with the Corporation and that their obligations to the Corporation are not enforceable. During a prolonged market downturn, the Corporation expects these types of claims to increase. These risks are often difficult to assess or quantify and their existence and magnitude often remains unknown for substantial periods of time. The Corporation may incur significant legal and other expenses in defending against litigation involved with any of these risks and may be required to pay substantial damages for settlements and/or adverse judgments. Substantial legal liability or significant regulatory action against the Corporation could have a material adverse effect on its results of operations and financial condition.

The foregoing statement of risks does not purport to be a complete explanation of all the risks involved in purchasing the Units and prospective investors are strongly urged to consult with their legal, tax and financial advisers before making a decision to invest in the Units.

ITEM 9
REPORTING OBLIGATIONS

The Issuer must comply with the reporting and disclosure obligations under applicable securities laws and under the policies and rules of the Exchange. Among other obligations, the Issuer must promptly disseminate news releases disclosing material information relating to the business, operations, assets or ownership of the Issuer, and the Issuer must send its interim financial statements and related Management Discussion and Analysis ("**MD&A**") and annual financial statements and related MD&A to all shareholders who request a copy of these documents. The Issuer is also required to send a notice of meeting, form of proxy and information circular to registered shareholders entitled to notice of shareholders meetings. The Issuer's continuous disclosure documents must also be filed on SEDAR and are available for viewing on the SEDAR website at www.sedar.com. Information about the Issuer is also available at the Exchange's website at www.cnsx.ca. Corporate information about the Issuer is available at the website of BC Corporate Registry in Victoria, British Columbia (http://www.bcregistryservices.gov.bc.ca/bcreg/corppg/index.page?).

ITEM 10
RESALE RESTRICTIONS

These securities will be subject to a number of resale restrictions, including a restriction on trading. Until the restriction on trading expires, you will not be able to trade the securities unless you comply with an exemption from the prospectus and registration requirements under securities legislation.

Unless permitted under securities legislation, you cannot trade the securities before the date that is four (4) months and a day after the distribution date.

ITEM 11
PURCHASERS' RIGHTS

If you purchase these securities you will have certain rights, some of which are described below. For information about your rights you should consult a lawyer.

Securities legislation in the certain of the provinces and territories of Canada provides a purchaser with remedies for rescission or, in some jurisdictions, damages if this Offering Memorandum and any amendment contains a misrepresentation or is not delivered to the purchaser, provided that the remedies for rescission or damages are exercised by the purchaser within the time limit prescribed by the securities legislation of the purchaser's province or territory. The purchaser should refer to any applicable provisions of the securities legislation of the purchaser's province for the particulars of these rights or consult with a legal adviser.

The rights of action described herein are in addition to and without derogation from any other right or remedy that the investor may have at law.

Two Day Cancellation Right

You can cancel your agreement to purchase these securities. To do so, you must send a notice to the Issuer by midnight on the second business day after you sign the agreement to buy the securities (i.e. the Subscription Agreement).

Statutory Rights in British Columbia

If there is a misrepresentation (as defined under the *Securities Act* (British Columbia)) in this Offering Memorandum and you are a purchaser under securities legislation in British Columbia, you have a statutory right to sue:

(a) the Issuer to cancel your agreement to buy these securities, or

(b) for damages against the Issuer, every director of the Issuer at the date of this Offering Memorandum, and every person who signed this Offering Memorandum.

This statutory right to sue is available to you whether or not you relied on the misrepresentation. However, there are various defences available to the persons or companies that you have a right to sue. In particular, they have a defence if you knew of the misrepresentation when you purchased the securities. In the case of an action for damages, the defendant will be liable for all or any portion of the damages that the defendant proves do not represent the depreciation in value of the securities as a result of the misrepresentation and in no case will the amount recoverable in such action exceed the price at which the securities were sold to the purchaser.

If you intend to rely on the rights described in (a) or (b) above, you must do so within strict time limitations. You must commence your action for rescission of the agreement not more than 180 days from the day of the transaction that gave rise to the cause of action. You must commence your action for damages before or on the earlier of (i) 180 days from the day the purchaser first had knowledge of the facts giving rise to the cause of action and (ii) three years from the day of the transaction that gave rise to the cause of action.

Statutory Rights in Alberta

If there is a misrepresentation (as defined under the *Securities Act* (Alberta)) in this Offering Memorandum and you are a purchaser under securities legislation in Alberta, you have a statutory right to sue:

(a) the Issuer to cancel your agreement to buy these securities, or

(b) for damages against the Issuer, every director of the Issuer at the date of this Offering Memorandum and every person or company who signed this Offering Memorandum.

This statutory right to sue is available to you whether or not you relied on the misrepresentation. However, there are various defences available to the persons or companies that you have a right to sue. In particular, they have a defence if they prove you knew of the misrepresentation when you purchased the securities. In the case of an action for damages, the defendant will not be liable for all or any portion of the damages that it proves do not represent the depreciation in value of the securities as a result of the misrepresentation and in no case will the amount recoverable in such action exceed the price at which the securities were sold to the purchaser.

If you intend to rely on the rights described in (a) or (b) above, you must do so within strict time limitations. You must commence your action for rescission of the agreement not more than 180 days from the day of the transaction that gave rise to the cause of action. You must commence your action for damages not more than the earlier of (i) 180 days from the day the purchaser first had knowledge of the facts giving rise to the cause of action or (ii) 3 years from the day of the transaction that gave rise to the cause of action.

ITEM 12
FINANCIAL STATEMENTS

[See attached]

JAGER RESOURCES INC.

CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED SEPTEMBER 30, 2013

INDEPENDENT AUDITORS' REPORT

To the Shareholders of
Jager Resources Inc.

We have audited the accompanying consolidated financial statements of Jager Resources Inc., which comprise the consolidated balance sheets as at September 30, 2013 and 2012 and the consolidated statements of loss and comprehensive loss, cash flows and changes in shareholders' equity (deficiency) for the years then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with International Financial Reporting Standards, and for such internal control as management determines is necessary to enable the preparation of consolidated 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 consolidated 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 consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the consolidated 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 consolidated 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.

1200 - 609 Granville Street, P.O. Box 10372, Pacific Centre, Vancouver, B.C., Canada V7Y 1G6
Telephone (604) 687-0947 Fax (604) 687-6172

Opinion

In our opinion, these consolidated financial statements present fairly, in all material respects, the financial position of Jager Resources Inc. as at September 30, 2013 and 2012 and its financial performance and its cash flows for the years then ended in accordance with International Financial Reporting Standards.

Emphasis of Matter

Without qualifying our opinion, we draw attention to Note 1 in the consolidated financial statements which describes conditions and matters that indicate the existence of a material uncertainty that may cast significant doubt about the ability of Jager Resources Inc. to continue as a going concern.

"DAVIDSON & COMPANY LLP"

Vancouver, Canada — Chartered Accountants

January 27, 2014

JAGER RESOURCES INC.
CONSOLIDATED BALANCE SHEETS
(Expressed in Canadian Dollars)

AS AT		September 30, 2013		September 30, 2012
ASSETS				
Current				
Cash	$	861	$	110,623
Receivables		2,041		119,915
Prepaid expenses and advances (Note 9)		7,329		48,916
Marketable securities (Note 5)		-		32,913
		10,231		312,367
Equipment (Note 6)		1,714		3,060
Mineral properties (Note 7)		-		1,691,267
	$	11,945	$	2,006,694
LIABILITIES AND SHAREHOLDERS' EQUITY (DEFICIENCY)				
Current				
Accounts payable and accrued liabilities	$	366,758	$	397,599
Shareholders' equity (deficiency)				
Share capital (Note 8)		5,090,615		5,087,670
Reserves (Note 8)		535,102		538,047
Deficit		(5,980,530)		(4,016,622)
		(354,813)		1,609,095
	$	11,945	$	2,006,694

Nature of operations and going concern (Note 1)

Approved and authorized by the Board on January 27, 2014.

"Paul Reinhart" Director *"Fred Tejada"* Director
Paul Reinhart Fred Tejada

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

JAGER RESOURCES INC.
CONSOLIDATED STATEMENTS OF LOSS AND COMPREHENSIVE LOSS
(Expressed in Canadian Dollars)

Year ended September 30	2013	2012
EXPENSES		
Depreciation (Note 6)	$ 1,346	$ 1,529
Filing and other fees	23,050	61,003
General and administrative	53,000	132,151
Investor relations	19,987	189,632
Loss on fair value of marketable securities (Note 5)	-	8,228
Management fees	60,000	120,000
Professional fees	114,148	133,227
Property investigation costs	3,000	98,500
Share-based payments (Note 8)	-	126,842
Travel	4,456	170,809
	(278,987)	(1,041,921)
OTHER ITEMS		
Loss on sale of mineral properties (Note 7)	(19,607)	-
Impairment of mineral properties (Note 7)	(1,670,865)	-
Gain on extinguishment of debt	18,764	-
Loss on sale investment (Note 5)	(13,213)	-
	(1,684,921)	-
Loss from continued operations	(1,963,908)	(1,041,921)
Loss from discontinued operations (Note 4)	-	(209,616)
Loss and comprehensive loss for the year	$ (1,963,908)	$ (1,251,537)
Basic and diluted loss per common share	$ (0.43)	$ (0.30)
Weighted average number of common shares outstanding	4,516,109	4,173,520

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

JAGER RESOURCES INC.
CONSOLIDATED STATEMENTS OF CASH FLOWS
(Expressed in Canadian Dollars)

For the year ended September 30	2013	2012
CASH FLOWS FROM OPERATING ACTIVITIES		
Loss for the year	$ (1,963,908)	$ (1,251,537)
Items not affecting cash:		
Depreciation	1,346	1,529
Share-based payments	-	190,342
Loss on sale of mineral property	19,607	-
Gain on extinguishment of debt	(70,156)	-
Impairment of mineral properties	1,670,865	-
Unrealized loss on marketable securities	13,213	8,228
	(329,033)	(1,051,438)
Changes in non-cash working capital items:		
Receivables	117,874	94,888
Inventory	-	2,824
Prepaid expenses and advances	41,587	(41,083)
Accounts payable and accrued liabilities	69,346	(46,017)
	(100,226)	(1,040,826)
CASH FLOWS FROM INVESTING ACTIVITIES		
Mineral properties expenditures	(39,236)	(691,645)
Sale of market securities	19,700	-
Sale of mineral properties	10,000	-
Acquisition of equipment	-	(3,433)
	(9,536)	(695,078)
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds received from private placements	-	1,470,515
Equity issuance costs	-	(95,185)
Proceeds on exercise of options	-	71,119
	-	1,446,449
Change in cash during the year	(109,762)	(289,455)
Cash, beginning of year	110,623	400,078
Cash, end of year	$ 861	$ 110,623

Supplemental disclosure with respect to cash flows (Note 11)

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

JAGER RESOURCES INC.
CONSOLIDATED STATEMENT OF CHANGES IN SHAREHOLDERS EQUITY (DEFICIENCY)
(Expressed in Canadian Dollars)

	Share Capital								
	Number		Amount		Reserves		Deficit		Total
Balance, September 30, 2011	3,231,512	$	3,491,455	$	506,787	$	(2,772,614)	$	1,225,628
Private placement	1,191,427		1,534,015		-		-		1,534,015
Share issuance costs – cash	-		(109,472)		-		-		(109,472)
Share issuance costs – warrants	-		(22,301)		22,301		-		-
Exercise of stock options	54,708		129,552		(58,433)		-		71,119
Issuance of shares – properties	38,462		12,500		-		-		12,500
Expiry of agent warrants	-		51,921		(51,921)		-		-
Share-based payments	-		-		126,842		-		126,842
Forfeited stock options	-		-		(7,529)		7,529		-
Loss for the year	-		-		-		(1,251,537)		(1,251,537)
Balance, September 30, 2012	4,516,109		5,087,670		538,047		(4,016,622)		1,609,095
Expiry of agent warrants	-		2,945		(2,945)		-		-
Loss for the year	-		-		-		(1,963,908)		(1,963,908)
Balance, September 30, 2013	4,516,109	$	5,090,615	$	535,102	$	(5,980,530)	$	(354,813)

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

1. NATURE OF OPERATIONS AND GOING CONCERN

Jager Resources Inc. (the "Company") was incorporated under the laws of the State of Nevada on October 29, 1999. On January 27, 2009, the Company was continued from the State of Nevada to the Province of British Columbia under the Business Corporation Act. The Company was in the business of exploring economically viable mineral resource deposits in Canada.

During the year ended September 30, 2012, the board of directors authorized a 13-for-1 share consolidation. The number of issued and outstanding shares has been retrospectively restated for all periods presented unless otherwise stated.

The Company's head office, principal address and registered and records office is 700 - 510 West Hastings Street, Vancouver, British Columbia, Canada V6B 1L8.

The business of mining and exploring for minerals involves a high degree of risk and there can be no assurance that current exploration and development programs will result in profitable mining operations. The recoverability of amounts shown for mineral properties is dependent upon the discovery of economically recoverable reserves, receipt of necessary permits and regulatory approvals, the ability of the Company to obtain financing to complete project development, and future profitable operations or sale of the properties.

These consolidated 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 Company has incurred losses from inception and does not currently have the financial resources to sustain operations in the long-term. While the company has been successful in obtaining its required funding in the past, there is no assurance that such future financing will be available on favourable terms. An inability to raise additional financing may impact the future assessment of the Company as a going concern. These material uncertainties may cast significant doubt about the ability of the Company to continue as a going concern.

The consolidated 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. Continued operations of the Company are dependent on the Company's ability to receive financial support, necessary financings, or generate profitable operations in the future.

2. BASIS OF PREPARATION

Statement of Compliance

These consolidated financial statements, including comparatives, have been prepared using accounting policies consistent with IFRS as issued by the International Accounting Standards Board ("IASB") and Interpretations of the International Financial Reporting Interpretations Committee ("IFRIC").

Basis of Presentation and Consolidation

The consolidated financial statements have been prepared on a historical cost basis except for certain financial assets measured at fair value. In addition, these consolidated financial statements have been prepared using the accrual basis of accounting, except for cash flow information.

These consolidated financial statements incorporate the financial statements of the Company and its controlled subsidiary. Control exists when the Company has the power, directly or indirectly, to govern the financial and operating policies of an entity so as to obtain benefits from its activities. The financial statements include the accounts of the Company and its direct wholly-owned subsidiary. All significant intercompany transactions and balances have been eliminated. On September 30, 2012, the Company wound down its subsidiary and these consolidated financial statements ceased to be consolidated.

Use of Estimates and Judgments

The preparation of these consolidated financial statements requires management to make certain estimates, judgments and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported expenses during the period. Actual results could differ from these estimates.

2. BASIS OF PREPARATION *(Cont'd…)*

Use of Estimates and Judgments *(cont'd…)*

Significant assumptions about the future and other sources of estimation uncertainty that management has made at the end of the reporting period, that could result in a material adjustment to the carrying amounts of assets and liabilities in the event that actual results differ from assumptions made, relate to:

Critical accounting estimates

i. Share-based payments are subject to estimation of the value of the award at the date of grant using pricing models such as the Black-Scholes option valuation model. The option valuation model requires the input of highly subjective assumptions including the expected share price volatility.

ii. The determination of income tax and possible penalties, interest charges and indemnification provision related to over renounced flow-through shares under the look-back rule is inherently complex and requires making certain estimates and assumptions about future events. However, changes in facts and circumstances as a result of income tax audits, reassessments, jurisprudence and any new legislation may result in an increase or decrease in our provision for income taxes and related charges.

Critical accounting judgments

i. The carrying value and recoverability of exploration and evaluation assets requires management to make certain estimates, judgments and assumptions about each project. Management considers the economics of the project, including the latest resources prices and the long-term forecasts, and the overall economic viability of the project.

ii. The determination that the Company will continue as a going concern for the next year.

iii. When flow-through capital raisings are performed, there is judgment required as to which exploration and evaluation expenditures qualify to be renounced.

3. SIGNIFICANT ACCOUNTING POLICIES

Provision for environmental rehabilitation

The Company recognizes liabilities for legal, statutory or constructive obligations associated with the retirement of mineral properties and equipment. The net present value of future rehabilitation costs is capitalized to the related asset along with a corresponding increase in the rehabilitation provision in the period incurred. Discount rates using a pre-tax rate that reflect the time value of money are used to calculate the net present value.

The Company's estimates of reclamation costs could change as a result of changes in regulatory requirements, discount rates and assumptions regarding the amount and timing of the future expenditures. These changes are recorded directly to the related assets with a corresponding entry to the rehabilitation provision. The increase in the provision due to the passage of time is recognized as interest expense.

Equipment

Equipment is recorded at cost less accumulated depreciation, with depreciation calculated as follows:

Computer and office equipment	Straight-line over 48 months

Flow-through shares

Canadian Income Tax legislation permits an enterprise to issue securities referred to as flow-through shares, whereby the investor can claim the tax deductions arising from the renunciation of the related resource expenditures. A premium liability is recognized for the share price premium paid by investors when acquiring the flow-through shares. The premium liability is reduced and other income is recognized on the renounced tax deductions as eligible expenditures are incurred.

3. SIGNIFICANT ACCOUNTING POLICIES *(Cont'd…)*

Share-based payments

The Company grants 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.

If and when the stock options are exercised, the applicable amounts of reserves are transferred to share capital. When vested options are forfeited or not exercised at the expiry date the amount previously recognized in share-based payments is revised from reserves to deficit. Amounts recorded for forfeited or expired unexercised warrants are transferred to share capital.

Mineral properties

Costs directly related to the exploration and evaluation of mineral properties are capitalized once the legal rights to explore the mineral properties are acquired or obtained. When the technical and commercial viability of a mineral resource have been demonstrated and a development decision has been made, the capitalized costs of the related property are transferred to mining assets and depreciated using the units of production method on commencement of commercial production.

If it is determined that capitalized acquisition, exploration and evaluation costs are not recoverable, or the property is abandoned or management has determined an impairment in value, the property is written down to its recoverable amount. Mineral properties are reviewed for impairment when facts and circumstances suggest that the carrying amount may exceed its recoverable amount.

From time to time, the Company acquires or disposes of properties pursuant to the terms of option agreements. Options are exercisable entirely at the discretion of the optionee and, accordingly, are recorded as mineral property costs or recoveries when the payments are made or received. After costs are recovered, the balance of the payments received are recorded as a gain on option or disposition of mineral property.

Foreign exchange

The functional currency of the Company and its former subsidiary is the currency of the primary economic environment in which the subsidiary operated. The consolidated financial statements are presented in Canadian dollars, which is the Company and former subsidiary's functional currency. The functional currency determinations were conducted through an analysis of the consideration factors indentified in IAS 21, *The Effects of Changes in Foreign Exchange Rates*.

The Company uses the Canadian dollar functional currency to record transactions in currencies other than the Canadian dollar at exchange rates prevailing on the dates of the transactions. At the end of each reporting period, monetary assets and liabilities denominated in foreign currencies are translated into Canadian dollars at the period end exchange rate while non-monetary assets and liabilities are translated at historical rates. Revenues and expenses are translated at the exchange rates approximating those in effect on the date of the transactions.

Loss per share

Basic loss per share is computed by dividing loss available to common shareholders by the weighted average number of shares outstanding during the reporting period. Diluted loss per share is computed similar to basic loss per share except that the weighted average shares outstanding are increased to include additional shares for the assumed exercise of stock options and warrants, if dilutive. The number of additional shares is calculated by assuming that outstanding stock options and warrants were exercised and that the proceeds from such exercises were used to acquire common stock at the average market price during the reporting periods.

3. SIGNIFICANT ACCOUNTING POLICIES *(Cont'd…)*

Income taxes

Income tax expense 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. Current tax expense is the expected tax payable on 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.

Deferred tax is recorded using the liability method, providing for temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes. Temporary differences are not provided for the initial recognition of assets or liabilities that affect neither accounting or taxable loss, and 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 balance sheet 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. To the extent that the Company does not consider it probable that a deferred tax asset will be recovered, it does not provide for the excess.

Impairment of tangible assets

At the end of each reporting period, the Company's assets are reviewed to determine whether there is any indication that those assets may be impaired. If such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment, if any. The recoverable amount is the higher of fair value less costs to sell and value in use. Fair value is determined as the amount that would be obtained from the sale of the asset in an arm's length transaction between knowledgeable and willing parties. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount and the impairment loss is recognized in profit or loss for the period. For an asset that does not generate largely independent cash flows, the recoverable amount is determined for the cash generating unit to which the asset belongs.

Where an impairment loss subsequently reverses, the carrying amount of the asset (or cash-generating unit) is increased to the revised estimate of its recoverable amount, but to an amount that does not exceed the carrying amount that would have been determined had no impairment loss been recognized for the asset (or cash-generating unit) in prior years. A reversal of an impairment loss is recognized immediately in profit or loss.

Financial Instruments

Financial assets

All financial assets are initially recorded at fair value and designated upon inception into one of the following four categories: held to maturity, available for sale, loans and receivables or at fair value through profit or loss ("FVTPL").

Financial assets classified as FVTPL are measured at fair value with unrealized gains and losses recognized through profit and loss. The Company's cash and marketable securities are classified as FVTPL. Financial assets classified as loans and receivables and held to maturity assets are measured at amortized cost. The Company's receivables are classified as loans and receivables. Financial assets classified as available for sale are measured at fair value with unrealized gains and losses recognized in other comprehensive income and loss except for losses in value that are considered other than temporary which are recognized in earnings. At September 30, 2013, the Company has not classified any financial assets as available for sale.

Transaction costs associated with FVTPL financial assets are expensed as incurred.

(Expressed in Canadian Dollars)

3. SIGNIFICANT ACCOUNTING POLICIES *(Cont'd…)*

Financial Instruments *(Cont'd…)*

Financial liabilities

All financial liabilities are initially recorded at fair value and designated upon inception as FVTPL or other financial liabilities. Financial liabilities classified as FVTPL include financial liabilities held for trading and financial liabilities designated upon initial recognition as FVTPL. Derivatives, including separated embedded derivatives are also classified as held for trading and recognized at fair value with changes in fair value recognized in earnings unless they are designated as effective hedging instruments. Fair value changes on financial liabilities classified as FVTPL are recognized in earnings. The Company has not classified any financial liabilities as FVTPL.

Financial liabilities classified as other financial liabilities are initially recognized at fair value less directly attributable transaction costs. After initial recognition, other financial liabilities are subsequently measured at amortized cost using the effective interest rate method. The effective interest rate method is a method of calculating the amortized cost of a financial liability and of allocating interest expense over the relevant period. The effective interest rate is the rate that discounts estimated future cash payments through the expected life of the financial liability, or, where appropriate, a shorter period. The Company's accounts payable and accrued liabilities are classified as other financial liabilities.

Financial instrument disclosures

The Company provides disclosures that enable users to evaluate (a) the significance of financial instruments for the entity's financial position and performance; and (b) the nature and extent of risks arising from financial instruments to which the entity is exposed during the period and at the date of the statement of financial position, and how the entity manages these risks.

The Company provides information about its financial instruments measured at fair value at one of three levels according to the relative reliability of the inputs used to estimate the fair value:

Level 1 – quoted prices (unadjusted) in active markets for identical assets or liabilities;

Level 2 – inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (i.e., as prices) or indirectly (i.e., derived from prices); and

Level 3 – inputs for the asset or liability that are not based on observable market data (unobservable inputs).

New standards not yet adopted

The following new standards, amendments to standards and interpretations have been issued but are not effective during the year ended September 30, 2013:

IFRS 9	New financial instruments standard that replaces IAS 39 for classification and measurement of financial assets(iii)
IFRS 10	New standard to establish principles for the presentation and preparation of consolidated financial statements when an entity controls multiple entities(i)
IFRS 11	New standard to account for the rights and obligations in accordance with a joint agreement(i)
IFRS 12	New standard for the disclosure of interests in other entities not within the scope of IFRS 9/IAS 39(i)
IFRS 13	New standard on the measurement and disclosure of fair value(i)
IAS 28 (Amendment)	New standard issued that supercedes IAS 28 (2003) to prescribe the accounting for investments in associates and joint ventures(i)
IAS 32 (Amendment)	New standard amends IAS 32 to provide clarifications on the application of the offsetting rules (ii)

(i) Effective for annual periods beginning on or after January 1, 2013
(ii) Effective for annual periods beginning on or after January 1, 2014
(iii) Effective for annual periods beginning on or after January 1, 2015

The Company anticipates that the application of these standards, amendments and interpretations will not have a material impact on the results and financial position of the Company.

(Expressed in Canadian Dollars)

4. DISCONTINUED OPERATIONS

In fiscal 2004, the Company had acquired a subsidiary, Worldwide Promotional Products 2004 Corporation ("WW"). The Company distributed such products and provided such services to build brand awareness for its customers, and in some cases, to increase employee loyalty and recognition for its customers. During the year ended September 30, 2012, the Company halted operations and wound down the subsidiary.

As a result, the Company wrote-off the operations as follows:

		2013		2012
SALES, LESS SALES RETURNS	$	-	$	(34,884)
COST OF GOODS SOLD		-		50,248
EXPENSES				
General and administrative		-		7,534
Management fees		-		180,765
Professional fees		-		3,347
Travel		-		2,606
Net loss (income) from discontinued operations	$	-	$	209,616

		2013		2012
Cash flows from discontinued operations				
Net cash used in (from) operating activities	$	-	$	209,616
Net cash used in (from) investing activities		-		-
Net cash used in (from) financing activities		-		-
Net cash used in (from) discontinued operations	$	-	$	209,616

5. MARKETABLE SECURITIES

During the year ended September 30, 2013, the Company sold marketable securities for gross proceeds of $19,700. The marketable securities had a book value at time of sale of $20,571 (September 30, 2012 - $32,913), accordingly, the Company recognized a loss of $871 at the time of sale and $12,342 for the year ended September 30, 2013. During the year ended September 30, 2012, the Company recognized an unrealized loss of $8,228.

6. EQUIPMENT

		Computer and office equipment
Cost		
Balance, September 30, 2012 and 2013	$	6,108
Accumulated depreciation		
Balance, September 30, 2011	$	14,548
Disposals		(13,029)
Depreciation		1,529
Balance, September 30, 2012	$	3,048
Depreciation		1,346
Balance, September 30, 2013	$	4,394
Carrying amounts		
As at September 30, 2012	$	3,060
As at September 30, 2013	$	1,714

(Expressed in Canadian Dollars)

7. MINERAL PROPERTIES

	British Columbia	Fox Lake	Other Manitoba	Total
Acquisition costs				
Balance, September 30, 2011	$ -	$ 592,000	$ 232,300	$ 824,300
Shares issued	12,500	-	-	12,500
Cash	17,107	-	-	17,107
Balance, September 30, 2012	29,607	592,000	232,300	853,907
Sale of mineral properties	(29,607)	-	-	(29,607)
Impairment of mineral properties	-	(592,000)	(232,300)	(824,300)
Balance, September 30, 2013	-	-	-	-
Exploration costs				
Balance, September 30, 2011	-	90,500	-	90,500
Drilling	-	598,550	-	598,550
Field personnel	-	96,209	-	96,209
Government refund	-	(83,203)	-	(83,203)
Surveying costs	-	29,700	-	29,700
Room and board	-	81,186	-	81,186
Travel	-	24,418	-	24,418
Balance, September 30, 2012	-	837,360	-	837,360
Field personnel	-	9,205	-	9,205
Impairment of mineral properties	-	(846,565)	-	(846,565)
Balance, September 30, 2013	-	-	-	-
Total, September 30, 2013	$ -	$ -	$ -	$ -

Title to mineral property interests involves certain inherent risks due to the difficulties of determining the validity of certain claims as well as the potential for problems arising from the frequently ambiguous conveyance history characteristic of many mineral property interests. The Company has investigated title to all of its mineral property interests and, to the best of its knowledge, title to all of its properties are in good standing.

Fox Lake

The Company acquired a 100% interest in the Fox Lake mineral property located southwest of Lynn Lake, Manitoba in consideration for the issuance of 246,154 common shares with a fair value of $592,000. The property is subject to a 2.5% Net Smelter Royalty ("NSR") of which 1.5% may be purchased by the Company for $500,000 for each 0.5% purchased. During the year ended September 30, 2013, the Company, due to a delay in development, wrote-off the balance of $1,438,565 to the statement of loss and comprehensive loss.

Other Manitoba

The Company acquired 100% of three non-contiguous mineral properties separately located in central west and southeast Manitoba for $30,000 and issuing 100,000 common shares with a value of $182,000. The properties are subject to a 2.0% NSR, of which 1.0% may be purchased by the Company in consideration of $500,000 for each 0.5% purchased. Finder's fees associated with the acquisition included the issuance of 11,154 common shares with a value of $20,300 to an arm's length party. During the year ended September 30, 2013, the Company, due to a delay in development, wrote-off the balance of $232,300 to the statement of loss and comprehensive loss.

7. MINERAL PROPERTIES *(Cont'd…)*

British Columbia

The Company acquired a 100% interest in certain mineral claims located in British Columbia by paying $10,000 and issuing 38,462 common shares of the Company with a fair value of $12,500.

During the year ended September 30, 2013, the Company sold its British Columbia claims for $10,000 and recorded a loss on sale of mineral properties of $19,607 on the statement of loss and comprehensive loss.

8. SHARE CAPITAL AND RESERVES

During the year ended September 30, 2012, the board of directors authorized a 13-for-1 share consolidation. The number of issued and outstanding shares has been retrospectively restated for all periods presented unless otherwise stated.

a) Authorized share capital

Unlimited number of common and preferred shares without par value.

b) Issued share capital

During the year ended September 30, 2012, the Company completed a non-brokered private placement for 283,942 units at a price of $1.04 per unit. Each unit consists of one flow-through common share and one-half of one common share purchase warrant. Each warrant entitles the holder to acquire one common shares of the Company at a price of $1.82 until April 17, 2013. In connection with the offering, the Company paid certain finders a cash commission totaling $13,000 and issued to the finders 12,500 common share purchase warrants exercisable at $1.30 until April 17, 2013 with a fair value of $2,945 using the Black-Scholes pricing model with an expected life of 1 year, volatility of 85%, and a discount rate of 1.33%.

During the year ended September 30, 2012, the Company completed a non-brokered private placement for 907,484 units at a price of $1.365 per unit. Each unit consists of one common share and one-half of one common share purchase warrant. Each whole warrant entitles the holder to acquire one common share of the Company at a price of $3.90 until December 2, 2013. If the volume weighted average trading price of the Company's common shares on the CNSX or other recognized stock exchange exceeds $6.50 for a period of 20 consecutive trading days, the Company may, within 5 days after such event, provide notice to the warrant holders of early expiry and thereafter, the warrants will expire on the date which is 30 days after the date of such notice. In connection with the offering, the Company paid certain finders a cash commission and other related fees totaling $96,472 and issued to the finders 54,933 common share purchase warrants with the same terms as the warrants in the units that had a fair value of $19,356 using the Black-Scholes option pricing model with an expected life of 2 years, volatility of 85%, and a discount rate of 1.36%.

c) Stock options and warrants

On January 27, 2009, the Company adopted a rolling stock option plan whereby the maximum number of shares reserved for issue under the plan shall not exceed 10% of the outstanding common shares of the Company, as at the date of the grant. The maximum number of common shares reserved for issue to any one person under the plan cannot exceed 5% of the issued and outstanding number of common shares at the date of the grant and the maximum number of common shares reserved for issue to a consultant or a person engaged in investor relations activities cannot exceed 2% of the issued and outstanding number of common shares at the date of the grant. The exercise price of each option granted under the plan may not be less than the Discounted Market Price (as defined in the policies of the CNSX). Options may be granted for a maximum term of five years from the date of the grant, are non-transferable and expire 30 days after termination of employment or holding office as a director or officer of the Company and, in the case of death, expire six months thereafter. Upon death, the options may be exercised by the legal representative or designated beneficiaries of the holder of the option.

(Expressed in Canadian Dollars)

8. SHARE CAPITAL AND RESERVES *(Cont'd…)*

c) Stock options and warrants *(Cont'd...)*

Share purchase warrants and stock option transactions are summarized as follows:

	Share Purchase Warrants			Stock Options		
	Number		Weighted average exercise price	Number		Weighted average exercise price
Outstanding, September 30, 2011	477,195	$	2.71	305,628	$	2.42
Exercised	-		-	(54,706)		1.30
Forfeited	-		-	(65,384)		1.61
Expired	(477,195)		2.71	-		-
Issued / granted	663,146		3.41	225,000		1.75
Outstanding, September 30, 2012	663,146		3.41	410,538		1.85
Expired	(154,471)		1.78	-		-
Outstanding and exercisable, September 30, 2013	508,675	$	3.90	410,538	$	1.85

As at September 30, 2013, inventive stock options and share purchase warrants were outstanding as follows:

	Number		Exercise price	Expiry Date
Stock options	1,923	$	1.30	January 27, 2014
	1,923		1.30	June 30, 2014
	120,538		1.82	April 1, 2016
	78,846		1.95	August 3, 2016
	47,692		1.95	September 21, 2016
	46,154		1.95	October 5, 2016
	78,846		1.95	January 9, 2017
	34,616		1.30	May 23, 2017
	410,538			
Share purchase warrants	508,675	$	3.90	December 2, 2013*

* Expired subsequent to year-end.

During the year ended September 30, 2013, the Company recognized share-based payments of $Nil (2012 - $190,342) including $Nil (2012 - $63,500) included in investor relations expense for common shares issued for services. The weighted average fair value of options granted was $Nil (2012 - $0.78) per share.

The fair value of all compensatory options granted is estimated on grant date using the Black-Scholes option pricing model. The weighted average assumptions used in calculating the fair values are as follows:

	2013	2012
Risk-free interest rate	-	1.32%
Expected life	-	5.00 years
Volatility	-	85%
Forfeiture rate	-	5%
Dividend rate	-	-

9. RELATED PARTY TRANSACTIONS

The remuneration of the key management personnel, comprised of the directors and officers is as follows:

Paid or accrued management fees of $60,000 (2012 - $120,000) to a company where CEO of the Company is a partner.

Paid or accrued professional fees of $36,000 (2012 - $26,500) to a company controlled by the CFO of the Company and $24,000 to a company that an officer of the Company is a director of.

Paid or accrued property investigation costs of $Nil (2012 - $35,000) to a company, whom a director of the Company is the President of.

Paid or accrued share issuance costs of $Nil (2012 - $14,245) to a company controlled by a director.

Paid or accrued share-based payments of $Nil (2012 - $65,591) to directors and officers of the Company.

The amount of $Nil (2012 - $25,597) is included in prepaid expenses and advances for prepayment of office costs to a company where the CEO of the Company is a partner and $221,284 (2012 - $28,465) is due to related parties. All balances are unsecured, non-interest bearing, have no fixed repayment terms, and are due on demand.

10. SEGMENTED INFORMATION

The Company's operations comprise a single reportable operating segment engaged in resource exploration. Amounts disclosed in the financial statements for loss and loss per share represent segment amounts.

All of the company's operations and assets are located in Canada.

11. SUPPLEMENTAL DISCLOSURE WITH RESPECT TO CASH FLOWS

Significant non-cash transactions for the year ended September 30, 2013 included:

a) Warrants previously issued expired during the period and as a result the fair value of $2,945 was removed from reserves and put to share capital; and

a) Included in accounts payable and accrued liabilities is $155,494 of accrued mineral property costs.

Significant non-cash transactions for the year ended September 30, 2012 included:

b) Issued agent warrants with a fair value of $22,301 that was included in share issuance costs;

c) Received common shares with a fair value of $41,141 for debt;

d) Included in accounts receivable is $83,203 for a refund on mineral property costs;

e) Issued 38,462 common shares with a fair value of $12,5000 for mineral properties;

f) Options previously issued expired during the year and as a result the fair value of $7,529 was removed from reserves and put to deficit;

g) Warrants previously issued expired during the period and as a result the fair value of $51,921 was removed from reserves and put to share capital; and

h) Included in accounts payable and accrued liabilities is $185,525 of accrued mineral property costs and $14,287 for share issuance costs.

12. CAPITAL MANAGMENT

The Company's primary objectives in capital management are to safeguard the Company's ability to continue as a going concern in order to provide returns for shareholders and to maintain sufficient funds to finance the exploration and development of its mineral property interests. Capital is comprised of the Company's shareholders' equity (deficiency) . 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 and is not subject to externally imposed capital requirements.

13. FINANCIAL INSTRUMENTS AND RISK MANAGEMENT

Cash and marketable securities are carried at fair value using a level 1 fair value measurement. The carrying value of receivables and accounts payable and accrued liabilities approximated their fair value because of the short-term nature of these instruments.

Fair value estimates of financial instruments are made at a specific point in time, based on relevant information about financial markets and specific financial instruments. As these estimates are subjective in nature, involving uncertainties and matters of significant judgment, they cannot be determined with precision. Changes in assumptions can significantly affect estimated fair values.

Financial risk factors

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 potential loss to the Company if the counterparty to a financial instrument fails to meet its contractual obligations. The Company's credit risk is primarily attributable to its liquid financial assets including cash. The Company limits exposure to credit risk on liquid financial assets through maintaining its cash with high-credit quality financial institutions. Receivables mainly consist of Goods and Service Tax receivable from the government of Canada.

Liquidity risk

The Company's approach to managing liquidity risk is to try and have sufficient liquidity to meet liabilities when due. As at September 30, 2013, the Company had a cash balance of $861 (2012 - $110,623) to settle current liabilities of $366,758 (2012 - $397,599). All of the Company's accounts payable and accrued liabilities have contractual maturities of 30 days or due on demand and are subject to normal trade terms. To maintain liquidity, the Company is currently investigating financing opportunities.

Market risk

Market risk is the risk of loss that may arise from changes in market factors such as interest rates, foreign exchange rates, and commodity and equity prices. We do not have a practice of trading derivatives.

a) Interest rate risk

The Company's financial assets exposed to interest rate risk consist of cash balances. The Company's current policy is to invest excess cash in investment-grade short-term deposit certificates issued by its banking institutions. The Company periodically monitors the investments it makes and is satisfied with the credit ratings of its banks. As at September 30, 2013, the Company did not have any investments in investment-grade short-term deposit certificates.

b) Foreign currency risk

The Company's foreign exchange risk arises from transactions denominated in other currencies. The Company has no mineral properties outside of Canada and therefore considers this low risk.

(Expressed in Canadian Dollars)

13. FINANCIAL INSTRUMENTS AND RISK MANAGEMENT *(cont'd…)*

c) Price risk

The Company is exposed to price risk with respect to commodity and equity prices. 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. Commodity price risk is defined as the potential adverse impact on earnings and economic value due to commodity price movements and volatilities. The Company closely monitors commodity prices, individual equity movements, and the stock market to determine the appropriate course of action to be taken by the Company.

14. INCOME TAXES

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

	2013	2012
Loss for the year	$ (1,963,908)	$ (1,251,537)
Expected income tax (recovery)	$ (501,000)	$ (325,000)
Impact of future income tax rates applied versus current statutory rate	(228,000)	3,000
Non-deductible expenditures and non-taxable revenues	2,000	62,000
Share issue cost	-	(28,000)
Change in unrecognized deductible temporary differences	727,000	288,000
Income tax expenses (recovery)	$ -	$ -

The Canadian income tax rate declined during the year due to changes in the law that reduced corporate income tax rates in Canada.

The significant components of the Company`s unrecorded deferred tax assets are as follows:

	2013	2012
Deferred tax assets:		
Exploration and evaluation assets	$ 434,000	$ -
Allowable capital losses	91,000	85,000
Other	2,000	3,000
Share issue costs	23,000	40,000
Non-capital losses available for future periods	733,000	428,000
	1,283,000	556,000
Unrecognized deferred tax assets	(1,283,000)	(556,000)
Net deferred tax assets	$ -	$ -

The significant components of the company's unrecognized temporary differences and tax losses are as follows:

	2013	2012	Expiry date range
Allowable capital losses	$ 352,000	$ 682,000	No expiry date
Exploration and evaluation assets	1,489,000	-	No expiry date
Share issue costs	87,000	162,000	2034-2037
Non-capital losses available for future periods	2,818,000	1,522,000	2029-2033

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

(FORMERLY JAGER RESOURCES INC.)

CONDENSED INTERIM FINANCIAL STATEMENTS

PERIOD ENDED JUNE 30, 2014

SORA CAPITAL CORP.

(Formerly Jager Resources Inc.)
CONDENSED INTERIM BALANCE SHEETS
(Unaudited - Expressed in Canadian Dollars)

AS AT		June 30, 2014		September 30, 2013
ASSETS				
Current				
Cash	$	57	$	861
Receivables		10,537		2,041
Prepaid expenses and advances		1,000		7,329
		11,594		10,231
Equipment (Note 3)		1,070		1,714
Investments (Note 5)		309,000		-
	$	321,664	$	11,945
LIABILITIES AND SHAREHOLDERS' EQUITY (DEFICIENCY)				
Current				
Accounts payable and accrued liabilities	$	126,191	$	366,758
Short term loan (Note 8)		99,900		-
		226,091		366,758
Shareholders' equity (deficiency)				
Share capital (Note 6)		5,787,634		5,090,615
Warrants exercise received in advance (Note 6)		9,750		-
Reserves (Note 6)		515,746		535,102
Deficit		(6,217,557)		(5,980,530)
		95,573		(354,813)
	$	321,664	$	11,945

Nature of operations and going concern (Note 1)
Subsequent events (Note 12)

Approved and authorized by the Board on August 27, 2014.

"Paul Reinhart" Director	*"Fred Tejada"* Director
Paul Reinhart	Fred Tejada

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

SORA CAPITAL CORP.

(Formerly Jager Resources Inc.)
CONDENSED INTERIM STATEMENTS OF LOSS AND COMPREHENSIVE LOSS
(Unaudited - Expressed in Canadian Dollars)

FOR THE	Three months ended June 30, 2014	Three months ended June 30, 2013	Nine months ended June 30, 2014	Nine months ended June 30, 2013
EXPENSES				
Depreciation (Note 3)	$ 215	$ 368	$ 644	$ 1,131
Filing and other fees	3,610	2,676	18,722	19,276
Finance fee	15,900	-	15,900	-
General and administrative	16,202	11,895	31,968	40,400
Investor relations	3,000	229	4,380	18,285
Management fees	31,500	-	46,500	45,000
Professional fees	22,453	2,706	118,913	83,286
Property investigation costs	-	-	-	3,000
Travel	-	157	-	4,456
	(92,880)	(18,031)	(237,027)	(214,834)
OTHER ITEMS				
Loss on sale of mineral properties (Note 4)	-	-	-	(19,607)
Impairment of mineral properties (Note 4)	-	-	-	(1,670,865)
Gain on extinguishment of debt	-	-	-	23,528
Unrealized loss on marketable securities	-	(871)	-	(13,213)
	-	(18,902)	-	(1,894,991)
Loss and comprehensive loss for the period	$ (92,880)	$ (18,902)	$ (237,027)	$ (1,894,991)
Basic and diluted loss per common share	(0.01)	(0.04)	(0.04)	(4.20)
Weighted average number of common shares outstanding	12,034,740	451,608	5,373,604	451,608

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

SORA CAPITAL CORP.

(Formerly Jager Resources Inc.)
CONDENSED INTERIM STATEMENTS OF CASH FLOWS
(Unaudited - Expressed in Canadian Dollars)

FOR THE NINE MONTHS ENDED		June 30, 2014		June 30, 2013
CASH FLOWS FROM OPERATING ACTIVITIES				
Net loss for the period	$	(237,027)	$	(1,894,991)
Items not affecting cash:				
Depreciation		644		1,131
Finance fee		15,900		-
Gain on extinguishment of debt		-		(23,528)
Impairment of mineral properties		-		1,670,865
Gain on extinguishment of debt		-		13,213
		(220,483)		(233,310)
Changes in non-cash working capital items:				
Receivables		(8,496)		115,151
Prepaid expenses and advances		6,329		38,256
Accounts payable and accrued liabilities		134,433		(39,696)
		(88,217)		(119,599)
CASH FLOWS FROM INVESTING ACTIVITIES				
Mineral property expenditures		-		(19,629)
Sale of marketable securities		-		19,700
Sale of mineral properties		-		10,000
Investment in HelpHub (Note 5)		(79,000)		-
Investment in Rosterbot (Note 5)		(230,000)		-
		(309,000)		(10,071)
CASH FLOWS FROM FINANCING ACTIVITIES				
Cash received from issuance of common shares		182,000		-
Short term loan (Note 8)		84,000		
Share issuance costs		(7,587)		-
Warrants exercise (Note 6)		128,250		-
Warrants exercise received in advance (Note 6)		9,750		-
		396,413		-
Change in cash during the period		(804)		(109,528)
Cash, beginning of period		861		110,623
Cash, end of period	$	57	$	1,095

Supplemental disclosure with respect to cash flows (Note 9)

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

SORA CAPITAL CORP.
(Formerly Jager Resources Inc.)
CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY
(Unaudited - Expressed in Canadian Dollars)

	Share Capital					
	Number	**Amount**	**Warrants exercise received in advance**	**Reserves**	**Deficit**	**Total**
Balance, September 30, 2012	451,608	$ 5,087,670	-	$ 538,047	$ (4,016,622)	$ 1,609,095
Expiry of agent warrants	-	2,945	-	(2,945)	-	-
Loss for the period	-	-	-	-	(1,894,991)	(1,894,991)
Balance, June 30, 2013	451,608	5,090,615	-	535,102	(5,911,613)	(285,896)
Loss for the period	-	-	-	-	(68,917)	(68,917)
Balance, September 30, 2013	451,608	5,090,615	-	535,102	(5,980,530)	(354,813)
Shares issued for private placement (Note 6)	3,640,000	182,000	-	-	-	182,000
Shares issuance costs (Note 6)	-	(7,587)	-	-	-	(7,587)
Shares issued for debt (Note 6)	7,500,000	375,000	-	-	-	375,000
Expiry of agent warrants	-	19,356	-	(19,356)	-	-
Exercise of share purchase warrants (Note 6)	855,000	128,250	-	-	-	128,250
Warrants exercise cash received in advance (Note 6)	-	-	9,750	-	-	9,750
Loss for the period	-	-	-	-	(237,027)	(237,027)
Balance, June 30, 2014	12,446,608	$ 5,787,634	$ 9,750	$ 515,746	$ (6,217,557)	$ 95,573

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

1. NATURE OF OPERAITONS AND GOING CONCERN

Sora Capital Corp. (the “Company”) (formerly Jager Resources Inc.) was incorporated under the laws of the State of Nevada on October 29, 1999. On January 27, 2009, the Company was continued from the State of Nevada to the Province of British Columbia under the Business Corporation Act. The Company is in the business of exploring economically viable mineral resource deposits in Canada.

During the period ended June 30, 2014, the board of directors authorized a 10-for-1 share consolidation. The number of issued and outstanding shares has been retrospectively restated for all periods presented unless otherwise stated.

The Company’s head office, principal address and registered and records office is 700 - 510 West Hastings Street, Vancouver, British Columbia, Canada V6B 1L8.

The business of mining and exploring for minerals involves a high degree of risk and there can be no assurance that current exploration and development programs will result in profitable mining operations. The recoverability of amounts shown for mineral properties is dependent upon the discovery of economically recoverable reserves, receipt of necessary permits and regulatory approvals, the ability of the Company to obtain financing to complete project development, and future profitable operations or sale of the properties.

These condensed interim 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 Company has incurred losses from inception and does not currently have the financial resources to sustain operations in the long-term. While the company has been successful in obtaining its required funding in the past, there is no assurance that such future financing will be available on favourable terms. An inability to raise additional financing may impact the future assessment of the Company as a going concern. These material uncertainties may cast significant doubt about the ability of the Company to continue as a going concern.

The condensed interim 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. Continued operations of the Company are dependent on the Company’s ability to receive financial support, necessary financings, or generate profitable operations in the future.

2. BASIS OF PREPARATION

Statement of Compliance

These condensed interim financial statements, including comparatives, have been prepared in accordance with International Accounting Standards (“IAS”) 34 ‘Interim Financial Reporting’ (“IAS 34”) using accounting policies consistent with IFRS issued by the International Accounting Standards Board (“IASB”) and Interpretations of the International Financial Reporting Interpretations Committee (“IFRIC”).

Basis of Presentation

The condensed interim financial statements have been prepared on a historical cost basis except for certain financial assets measured at fair value. In addition, these condensed interim financial statements have been prepared using the accrual basis of accounting, except for cash flow information.

Use of Estimates and Judgments

The preparation of these condensed interim financial statements requires management to make certain estimates, judgments and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported expenses during the period. Actual results could differ from these estimates.

Significant assumptions about the future and other sources of estimation uncertainty that management has made at the end of the reporting period, that could result in a material adjustment to the carrying amounts of assets and liabilities in the event that actual results differ from assumptions made, relate to:

2. BASIS OF PREPARATION *(Cont'd…)*

Use of Estimates and Judgments *(Cont'd…)*

Critical accounting estimates

i. Share-based payments is subject to estimation of the value of the award at the date of grant using pricing models such as the Black-Scholes option valuation model. The option valuation model requires the input of highly subjective assumptions including the expected stock price volatility. Because the Company's stock options have characteristics significantly different from those of traded options and because the subjective input assumptions can materially affect the calculated fair value, such value is subject to measurement uncertainty.

ii. The determination of income tax is inherently complex and requires making certain estimates and assumptions about future events. While income tax filings are subject to audits and reassessments, the Company has adequately provided for all income tax obligations. However, changes in facts and circumstances as a result of income tax audits, reassessments, jurisprudence and any new legislation may result in an increase or decrease in our provision for income taxes.

Critical accounting judgments

i. The carrying value and recoverability of exploration and evaluation assets requires management to make certain estimates, judgments and assumptions about each project. Management considers the economics of the project, including the latest resources prices and the long-term forecasts, and the overall economic viability of the project.

ii. The determination that the Company will continue as a going concern for the next year.

New standards, interpretations and amendments adopted

The accounting policies adopted in the preparation of the condensed interim financial statements are consistent with those followed in the preparation of the Company's annual audited consolidated financial statements for the year ended September 30, 2013, except for the adoption of new standards and interpretations effective as of October 1, 2013.

The Company applies, for the first time, certain standards and amendments that require restatement of previous financial statements. These include IFRS 10 *Consolidated Financial Statements*, IFRS 11 *Joint Arrangements*, and IFRS 13 *Fair Value Measurement*. As required by IAS 34, the nature and the effect of these changes are disclosed below. In addition, the application of IFRS 12 *Disclosure of Interest in Other Entities* would result in additional disclosures in the annual consolidated financial statements.

Several other new standards and amendments apply for the first time in 2013. However, they are not applicable to the annual audited consolidated financial statements of the Company or the condensed interim financial statements of the Company.

The nature and the impact of each new standard are described below:

IFRS 10 Consolidated Financial Statements and IAS 27 Separate Financial Statements

IFRS 10 establishes a single control model that applies to all entities including special purpose entities. IFRS 10 replaces the parts of previously existing IAS 27 *Consolidated and Separate Financial Statements* that dealt with consolidated financial statements and SIC-12 *Consolidation – Special Purpose Entities*. IFRS 10 changes the definition of control such that an investor controls an investee when it is exposed, or has rights, to variable returns from its involvement with the investee and has the ability to affect those returns through its power over the investee. To meet the definition of control in IFRS 10, all three criteria must be met, including: (a) an investor has power over an investee; (b) the investor has exposure, or rights, to variable returns from its involvement with the investee; and (c) the investor has the ability to use its power over the investee to affect the amount of the investor's returns. IFRS 10 had no impact on the consolidation of investments held by the Company.

(Unaudited - Expressed in Canadian Dollars)

2. BASIS OF PREPARATION *(Cont'd…)*

IFRS 11 Joint Arrangements

IFRS 11 replaces IAS 31 *Interests in Joint Ventures* and SIC-13 *Jointly-controlled Entities — Non-monetary Contributions by Venturers*. IFRS 11 removes the option to account for jointly controlled entities (JCEs) using proportionate consolidation. Instead, JCEs that meet the definition of a joint venture under IFRS 11 must be accounted for using the equity method. As the Company does not have any partnerships in JCEs, the adoption of this standard had no impact on the financial statements of the Company.

IFRS 12 Disclosure of Interests in Other Entities

IFRS 12 sets out the requirements for disclosures relating to an entity's interests in subsidiaries, joint arrangements, associates and structured entities. None of these disclosure requirements are applicable for interim condensed consolidated financial statements, unless significant events and transactions in the interim period requires that they are provided. The Company has not had any changes in its corporate structure or investments during the period; accordingly, the Company has not made such disclosures.

IFRS 13 Fair Value Measurement

IFRS 13 establishes a single source of guidance under IFRS for all fair value measurements. IFRS 13 does not change when an entity is required to use fair value, but rather provides guidance on how to measure fair value under IFRS when fair value is required or permitted. The application of IFRS 13 has not materially impacted the fair value measurements carried out by the Company.

IFRS 13 also requires specific disclosures on fair values, some of which replace existing disclosure requirements in other standards, including IFRS 7 Financial Instruments: Disclosures. Some of these disclosures are specifically required for financial instruments by IAS 34.16A(j), thereby affecting the interim condensed financial statements period. The Company provides these disclosures in Note 9.

New standards not yet adopted

The following new standards, amendments to standards and interpretations have been issued but are not effective during the period ended June 30, 2014:

IFRS 9	New financial instruments standard that replaces IAS 39 for classification and measurement of financial assets(i)
IAS 32 (Amendment)	New standard amends IAS 32 to provide clarifications on the application of the offsetting rules (ii)

(i) Effective for annual periods beginning on or after January 1, 2015
(ii) Effective for annual periods beginning on or after January 1, 2014

The Company anticipates that the application of these standards, amendments and interpretations will not have a material impact on the results and financial position of the Company.

(Unaudited - Expressed in Canadian Dollars)

3. EQUIPMENT

		Computer and office equipment
Cost		
Balance, September 30, 2012, 2013 and June 30, 2014	$	6,108
Accumulated depreciation		
Balance, September 30, 2012	$	3,048
Depreciation		1,346
Balance, September 30, 2013	$	4,394
Depreciation		644
Balance, June 30, 2014	$	5,038
Carrying amounts		
As at September 30, 2013	$	1,714
As at June 30, 2014	$	1,070

4. MINERAL PROPERTIES

	British Columbia	Fox Lake	Other Manitoba	Total
Acquisition costs				
Balance, September 30, 2012	29,607	592,000	232,300	853,907
Sale of mineral properties	(29,607)	-	-	(29,607)
Impairment of mineral properties	-	(592,000)	(232,300)	(824,300)
Balance, September 30, 2013 And June 30, 2014	-	-	-	-
Exploration costs				
Balance, September 30, 2012	-	920,563	-	920,563
Government refund	-	(83,203)	-	(83,203)
Field personnel	-	9,205	-	9,205
Impairment of mineral properties	-	(846,565)	-	(846,565)
Balance, September 30, 2013 And June 30, 2014	-	-	-	-
Total, June 30, 2014	$ -	$ -	$ -	$ -

Title to mineral property interests involves certain inherent risks due to the difficulties of determining the validity of certain claims as well as the potential for problems arising from the frequently ambiguous conveyance history characteristic of many mineral property interests. The Company has investigated title to all of its mineral property interests and, to the best of its knowledge, title to all of its properties are in good standing.

4. MINERAL PROPERTIES *(Cont'd…)*

Fox Lake

The Company acquired a 100% interest in the Fox Lake mineral property located southwest of Lynn Lake, Manitoba in consideration for the issuance of 24,615 common shares with a fair value of $592,000. The property is subject to a 2.5% Net Smelter Royalty ("NSR") of which 1.5% may be purchased by the Company for $500,000 for each 0.5% purchased. During the year ended September 30, 2013, the Company, due to a delay in development, wrote-off the balance of $1,438,565 to the statement of loss and comprehensive loss.

Other Manitoba

The Company acquired 100% of three non-contiguous mineral properties separately located in central west and southeast Manitoba for $30,000 and issuing 10,000 common shares with a value of $182,000. The properties are subject to a 2.0% NSR, of which 1.0% may be purchased by the Company in consideration of $500,000 for each 0.5% purchased. Finder's fees associated with the acquisition included the issuance of 1,115 common shares with a value of $20,300 to an arm's length party. During the year ended September 30, 2013, the Company, due to a delay in development, wrote-off the balance of $232,300 to the statement of loss and comprehensive loss.

British Columbia

The Company acquired a 100% interest in certain mineral claims located in British Columbia by paying $10,000 and issuing 3,846 common shares of the Company with a fair value of $12,500.

During the year ended September 30, 2013, the Company sold its British Columbia claims for $10,000 and recorded a loss on sale of mineral properties of $19,607 on the statement of loss and comprehensive loss.

5. INVESTMENTS

Rosterbot Inc.

On March 6, 2014, amended March 31, 2014, the Company agreed to purchase up to 532,763 common shares of Rosterbot Inc. ("Rosterbot") through the execution of a share purchase agreement at a price of $1.877 per common share for an aggregate cost of $1,000,000 ("Purchase Price") paid periodically. The Company paid $230,000 as of June 30, 2014 and subsequent to June 30, 2014 an additional $150,000.

In addition, the Company received 55,000 share purchase warrants of Rosterbot exercisable at a price of $1.877 per share purchase warrant expiring October 15, 2015.

Upon completion of the above payments by the Company to Rosterbot, the Company will have significant influence in Rosterbot and accordingly will account for the investment as an equity investment as per IAS 28 *Investments in associates and joint ventures*.

HelpHub

On March 19, 2014, the Company agreed to purchase 380,000 shares of HelpHub Services Inc. ("HelpHub") through the execution of a share purchase agreement at a price of $0.6579 per common share for an aggregate cost of $250,000 ("Purchase Price HH") paid over 18 months with $75,000 upon execution of agreement (paid) in exchange for 114,000 common shares of HelpHub and the balance in a series of payments. The Company paid $79,000 as of June 30, 2014 and subsequent to June 30, 2014 an additional $40,000.

Additional HelpHub shares will be issued from time to time as additional payments are paid by the Company to HelpHub toward the Purchase Price. Upon completion of the payments by the Company to HelpHub, the Company will have significant influence in HelpHub and accordingly will account for the investment as an equity investment as per IAS 28 *Investments in associates and joint ventures*.

6. SHARE CAPITAL AND RESERVES

During the period ended June 30, 2014, the board of directors authorized a 10-for-1 share consolidation. The number of issued and outstanding shares has been retrospectively restated for all periods presented unless otherwise stated.

a) Authorized share capital

Unlimited number of common and preferred shares without par value.

b) Issued share capital

During the period ended June 30, 2014, the Company:

Issued 7,500,000 common shares at $0.05 per share for settlement of $375,000 in debt with arm's length and non-arm's-length parties.

Completed a private placement whereby 3,640,000 units were issued at a price of $0.05 per unit for gross proceeds of $182,000. Each unit consisted of one common share and one half or one share purchase warrant. Each whole warrant entitled the holder to purchase one common share of the Company at a price of $0.15 until September 5, 2014.

No common shares issued during the year ended September 30, 2013.

c) Stock options and warrants

During the period ended June 30, 2014, 855,000 warrants were exercised at $0.15 for gross proceeds of $128,250. The Company recorded warrants exercise cash received in advance of $9,750.

On January 27, 2009, the Company adopted a rolling stock option plan whereby the maximum number of shares reserved for issue under the plan shall not exceed 10% of the outstanding common shares of the Company, as at the date of the grant. The maximum number of common shares reserved for issue to any one person under the plan cannot exceed 5% of the issued and outstanding number of common shares at the date of the grant and the maximum number of common shares reserved for issue to a consultant or a person engaged in investor relations activities cannot exceed 2% of the issued and outstanding number of common shares at the date of the grant. The exercise price of each option granted under the plan may not be less than the Discounted Market Price (as defined in the policies of the Canadian Stock Exchange). Options may be granted for a maximum term of five years from the date of the grant, are non-transferable and expire 30 days after termination of employment or holding office as a director or officer of the Company and, in the case of death, expire six months thereafter. Upon death, the options may be exercised by the legal representative or designated beneficiaries of the holder of the option.

(Unaudited - Expressed in Canadian Dollars)

6. SHARE CAPITAL AND RESERVES *(Cont'd…)*

c) Stock options and warrants *(Cont'd...)*

Warrants and stock option transactions are summarized as follows:

	Warrants			Stock Options		
	Number		Weighted average exercise price	Number		Weighted average exercise price
Outstanding, September 30, 2012	66,315	$	34.10	41,054	$	18.50
Expired	(15,447)		17.80	-		-
Outstanding, September 30, 2013	50,868		39.00	41,054		18.50
Granted	1,820,000		0.15	-		-
Expired	(50,868)		39.00	(384)		13.00
Exercised	(855,000)		0.15	-		-
Outstanding and exercisable, June 30, 2014	965,000	$	0.15	40,670	$	18.56

As at June 30, 2014, inventive stock options and warrants were outstanding as follows:

	Number		Exercise price	Expiry Date
Stock options	12,054	$	18.20	April 1, 2016
	7,885		19.50	August 3, 2016
	4,769		19.50	September 21, 2016
	4,615		19.50	October 5, 2016
	7,885		19.50	January 9, 2017
	3,462		13.00	May 23, 2017
	40,670			
Warrants	965,000	$	0.15	September 5, 2014

During the periods ended June 30, 2014 and 2013, the Company did not recognize any share-based payments.

7. RELATED PARTY TRANSACTIONS

The remuneration of the key management personnel, comprised of the directors and officers is as follows:

Paid or accrued management fees of $Nil (2013 - $45,000) to a company where former CEO of the Company is an owner and $37,500 (2013 - $Nil) to the current CEO.

Paid or accrued professional fees of $34,210 (2013 - $45,000) to two companies controlled by the CFO of the Company.

The amount of $Nil (2013 - $50,194) is included in prepaid expenses and advances for prepayment of office costs to a company where the former CEO of the Company is an owner. As at June 30, 2014, the amount of $24,132 (2013 - $68,465) is due to related parties. All balances are unsecured, non-interest bearing, have no fixed repayment terms, and are due on demand.

8. SHORT TERM LOAN

On April 1, 2014, the Company signed a Credit Facility Demand Grid ("Credit Facility") whereby the Company can borrow up to $100,000 (the "Limit") as needed. The Credit Facility bears an interest rate of 6% per annum. The Company is able to borrow at any time up to the Limit until April 1, 2015.

As consideration for the loan, the Company has agreed to pay a onetime bonus of $15,000, which is included in the balance. As of June 30, 2014, the Company recorded interest of $900 (2013 - $Nil).

9. SEGMENTED INFORMATION

The Company's operations comprise a single reportable operating segment engaged in resource exploration. Amounts disclosed in the financial statements for loss and loss per share represent segment amounts.

All of the company's operations and assets are located in Canada.

10. SUPPLEMENTAL DISCLOSURE WITH RESPECT TO CASH FLOWS

Significant non-cash transactions for the period ended June 30, 2014 included:

a) options previously issued expired during the period and as a result the fair value of $19,356 was removed from reserves and share capital; and

b) issuing 7,500,000 common shares at a value of $0.05 per share to settle $375,000 in accounts payable and accrued liabilities (Note 6).

Significant non-cash transactions for the period ended June 30, 2013 included:

a) in accounts payable and accrued liabilities is $155,494 of accrued mineral property costs.

b) options previously issued expired during the period and as a result the fair value of $2,945 was removed from reserves and put to share capital.

11. FINANCIAL INSTRUMENTS AND RISK MANAGEMENT

Cash and marketable securities are carried at fair value using a level 1 fair value measurement. The carrying value of receivables and accounts payable and accrued liabilities approximated their fair value because of the short-term nature of these instruments.

Fair value estimates of financial instruments are made at a specific point in time, based on relevant information about financial markets and specific financial instruments. As these estimates are subjective in nature, involving uncertainties and matters of significant judgment, they cannot be determined with precision. Changes in assumptions can significantly affect estimated fair values.

Financial risk factors

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 potential loss to the Company if the counterparty to a financial instrument fails to meet its contractual obligations. The Company's credit risk is primarily attributable to its liquid financial assets including cash. The Company limits exposure to credit risk on liquid financial assets through maintaining its cash with high-credit quality financial institutions. Receivables mainly consist of Goods and Service Tax receivable from the government of Canada.

11. FINANCIAL INSTRUMENTS AND RISK MANAGEMENT *(cont'd…)*

Liquidity risk

The Company's approach to managing liquidity risk is to try and have sufficient liquidity to meet liabilities when due. As at June 30, 2014, the Company had a cash balance of $57 (September 30, 2013 - $861) to settle current liabilities of $234,491 (September 30, 2013 - $366,758). All of the Company's accounts payable and accrued liabilities have contractual maturities of 30 days or due on demand and are subject to normal trade terms. To maintain liquidity, the Company is currently investigating financing opportunities.

Market risk

Market risk is the risk of loss that may arise from changes in market factors such as interest rates, foreign exchange rates, and commodity and equity prices. We do not have a practice of trading derivatives.

a) Interest rate risk

The Company's financial assets exposed to interest rate risk consist of cash balances. The Company's current policy is to invest excess cash in investment-grade short-term deposit certificates issued by its banking institutions. The Company periodically monitors the investments it makes and is satisfied with the credit ratings of its banks. As at June 30, 2014, the Company did not have any investments in investment-grade short-term deposit certificates.

b) Foreign currency risk

The Company's foreign exchange risk arises from transactions denominated in other currencies. The Company has no mineral properties outside of Canada and therefore considers this low risk.

c) Price risk

The Company is exposed to price risk with respect to commodity and equity prices. 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. Commodity price risk is defined as the potential adverse impact on earnings and economic value due to commodity price movements and volatilities. The Company closely monitors commodity prices, individual equity movements, and the stock market to determine the appropriate course of action to be taken by the Company.

12. SUBSEQUENT EVENTS

Subsequent to June 30, 2014, the Company:

a) Had 15,000 warrants exercised at a price of $0.15 for gross proceeds of $2,250; and

b) Completed the first tranche of a non-brokered private placement by issuing 875,000 units at a price of $0.20 per unit for gross proceeds of $175,000 and a second tranche by issuing 500,000 units for gross proceeds of $100,000. Each unit consisted of one common share of the Company and one-half of a warrant with each whole warrant allowing the holder to purchase one common share at a price of $0.25 until January 18, 2015 and January 25, 2015 respectively.

ITEM 13

DATE AND CERTIFICATE

Dated: November 24, 2014

This offering memorandum does not contain a misrepresentation.

SORA CAPITAL CORP.

(signed) "Paul Reinhart"
Paul Reinhart
Chief Executive Officer

(signed) "Justin Blanchet"
Justin Blanchet
Chief Financial Officer

ON BEHALF OF THE BOARD OF DIRECTORS:

(signed) "Jason Scharfe"
Jason Scharfe, Director

(signed) "Fred Tejada"
Fred Tejada, Director

(signed) "Greg Hope"
Greg Hope, Director