Premier Health Group Inc.

Condensed Consolidated Interim Financial Statements

For the six months period ended June 30, 2018 and 2017

(Unaudited)

(Expressed in Canadian dollars)

	Page
Consolidated Statements of Financial Position	3
Consolidated Statements of Loss and Comprehensive Income (Loss)	4
Consolidated Statements of Changes in Shareholders' Equity (Deficiency)	5
Consolidated Statements of Cash Flows	6
Notes to the Consolidated Financial Statements	7 - 25

NOTICE OF NO AUDITOR REVIEW OF CONDENSED INTERIM CONSOLIDATED FINANCIAL STATEMENTS

Under National Instrument 51-102, Part 4, subsection 4.3 (3) (a), if an auditor has not performed a review of the consolidated interim financial statements, they must be accompanied by a notice indicating that an auditor has not reviewed the financial statements.

The accompanying unaudited condensed interim consolidated financial statements of the Company have been prepared by and are the responsibility of the Company's management.

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

PREMIER HEALTH GROUP INC.
Condensed Consolidated Interim Statements of Financial Position
(Expressed in Canadian Dollars)
As at

	June 30, 2018	December 31, 2017
ASSETS		
Current Assets		
Cash *(Note 4)*	**$ 548**	$ 451
Accounts receivable *(Note 5)*	**13,359**	11,216
Marketable securities *(Note 6)*	**1**	1
Due from related parties *(Note 11)*	**60,000**	45,000
Total current assets	**73,908**	56,668
Note receivable *(Note 11)*	**220,000**	220,000
Due from related parties *(Note 11)*	**9,087**	134,142
Property and equipment *(Note 7)*	**-**	-
Total Assets	**$ 302,995**	$ 410,810
LIABILITIES		
Current Liabilities		
Accounts payable and accrued liabilities *(Notes 8, 11)*	**$ 175,797**	$ 135,320
Loan *(Note 9)*	**-**	-
Convertible debenture *(Note 10)*	**1,320,933**	1,189,180
Due to related parties *(Note 11)*	**-**	-
Liabilities from discontinued operations *(Note 12)*	**96,311**	45,453
Total Liabilities	**1,593,041**	1,369,953
SHAREHOLDERS' DEFICIENCY		
Share capital *(Note 13)*	**1,057,100**	1,057,100
Equity component of convertible debenture	**880,845**	880,845
Accumulated other comprehensive income	**(395,997)**	(399,107)
Deficit	**(2,831,901)**	(2,497,890)
Deficiency attributable to shareholders of the Company	**(1,289,953)**	(959,052)
Non-controlling interest	**(93)**	(91)
Total Deficiency	**(1,290,046)**	(959,143)
Total Liabilities and Shareholders' Deficiency	**$ 302,995**	$ 410,810

Nature of operations and going concern *(Note 1)*
Subsequent events *(Note 17)*

Approved and authorized for issuance by the Board of Directors on August 28, 2018

"Yari Nieken"	*"Donald Gordon"*
Yari Nieken, CEO, Director	Donald Gordon, CFO, Director

The accompany notes are an integral part of these condensed consolidated interim financial statements

PREMIER HEALTH GROUP INC.
Condensed Consolidated Interim Statements of Loss and Comprehensive Income (Loss)
(Expressed in Canadian Dollars)
For the three month period ended

	For the three-Month Period Ended		For the six-Month Period Ended	
	June 30, 2018 *(Note 12)*	June 30, 2017 *(Note 12)*	June 30, 2018 *(Note 12)*	June 30, 2017 *(Note 12)*
EXPENSES				
Accretion and interest expense on convertible debt *(Note 10, 11)*	**$ 77,601**	$ 76,259	$ 151,142	$ 150,686
Bank charges an interest	**174**	19	203	43
Consulting fees *(Note 11)*	**-**	22,000	-	26,038
Management fees *(Note 11)*	**10,500**	7,500	21,000	15,000
Office and Administration *(Note 11)*	**1,500**	4,105	3,000	11,026
Professional fees	**7,788**	1,500	9,502	3,000
Rent *(Note 11)*	**1,500**	1,500	3,000	3,750
Transfer Agent and regulatory fees	**12,665**	4,618	15,165	4,728
	(111,728)	(117,501)	(203,012)	(214,271)
Realized gain on marketable securities *(Note 6)*	**-**	107,970	-	445,410
Foreign exchange gain (loss)	**(38,609)**	39,238	(77,032)	58,995
Loss from discontinued operations *(Note 12)*	**(16,979)**	(7,395)	(53,972)	(42,895)
Net loss for the period	**$ (167,316)**	$ 22,312	$ (334,016)	$ 247,239
Net income (loss) attributable to:				
Shareholders of the Company	**$ (167,314)**	$ 22,313	$ (334,011)	$ 247,244
Non-controlling interest	**(2)**	(1)	(5)	(5)
	$ (167,316)	$ 22,312	$ (334,016)	$ 247,239
Other comprehensive income (loss):				
Fair value adjustment on marketable securities	**$ -**	$ (99,450)	$ -	$ (275,000)
Foreign currency translation	**(1,272)**	590	3,113	2,024
Other comprehensive income (loss)	**(1,272)**	(98,860)	3,113	(272,976)
Total comprehensive loss for the period	**$ (168,588)**	$ (76,548)	$ (330,903)	$ (25,737)
Other comprehensive income (loss) attributable to:				
Shareholders of the Company	**$ (1,271)**	$ (98,861)	$ 3,110	$ (272,976)
Non-controlling interest	**(1)**	1	3	-
	$ (1,272)	$ (98,860)	$ 3,113	$ (272,976)
Total comprehensive loss attributable to:				
Shareholders of the Company	**$ (168,585)**	$ (76,548)	$ (330,901)	$ (25,732)
Non-controlling interest	**(3)**	-	(2)	(5)
	$ (168,588)	$ (76,548)	$ (330,903)	$ (25,737)
Basic and diluted loss per common share	**$ (0.01)**	$ (0.00)	$ (0.01)	$ (0.00)
Weighted average number of common shares outstanding	**34,944,031**	34,737,031	34,944,031	34,737,031

The accompany notes are an integral part of these condensed consolidated interim financial statements

PREMIER HEALTH GROUP INC.
Condensed Consolidated Interim Statements of Changes in Shareholders' Equity (Deficiency)
(Expressed in Canadian Dollars)

	Number of outstanding shares	Share capital	Equity component of convertible	Shares to be issued	Accumulated other comprehensive income (loss)	Deficit	Non-controlling interest	Total
Balance, December 31, 2016	34,737,031	$ 850,100	$ 880,845	$ -	$ (61,554)	$ (2,343,902)	$ (32)	$ (674,543)
Fair value adjustment	-	-	-	-	(275,100)	-	-	(275,100)
Currency translation adjustment	-	-	-	-	2,024	-	-	2,024
Net income for the period	-	-	-	-	-	247,244	(5)	247,239
Balance, June 30, 2017	**34,737,031**	**$ 850,100**	**$ 880,845**	**$ -**	**$ (334,630)**	**$ (2,096,658)**	**$ (37)**	**$ (700,380)**
Shares issued for cash	7,000	7,000	-	-	-	-	-	7,000
Shares issued for debt settlement	200,000	200,000	-	-	-	-	-	200,000
Revaluation of fixed assets	-	-	-	-	(33,474)	33,458	16	-
Currency translation adjustment	-	-	-	-	(853)	-	(1)	(854)
Fair value adjustment	-	-	-	-	(30,150)	-	-	(30,150)
Net loss for the period	-	-	-	-	-	(434,690)	(69)	(434,759)
Balance, December 31, 2017	**34,944,031**	**$ 1,057,100**	**$ 880,845**	**$ -**	**$ (399,107)**	**$ (2,497,890)**	**$ (91)**	**$ (959,143)**
Currency translation adjustment	-	-	-	-	3,110	-	3	3,113
Net loss for the period	-	-	-	-	-	(334,011)	(5)	(334,016)
Balance, June 30, 2018	**34,944,031**	**$ 1,057,100**	**$ 880,845**	**$ -**	**$ (395,997)**	**$ (2,831,901)**	**$ (93)**	**$ (1,290,046)**

The accompany notes are an integral part of these condensed consolidated interim financial statements

PREMIER HEALTH GROUP INC.
Condensed Consolidated Interim Statements of Cash Flows
(Expressed in Canadian Dollars)
For the years ended

For the Six-Month Period Ended	June 30, 2018	June 30, 2017
Cash provided by (used in):		
Operating activities		
Net Gain (loss)	$ **(334,016)**	$ 247,239
Item not involving cash		
Accretion on convertible debenture	**69,440**	150,685
Amortization	**-**	8,395
Unrealized foreign exchange (gain) loss	**62,313**	(59,333)
Change in non-cash working capital components:		
Accounts receivable	**(2,142)**	(2,455)
Medical supplies	**-**	2,218
Prepaid expenses	**-**	16,178
Accounts payable and accrued liabilities	**40,476**	(12,553)
Due from related parties	**110,055**	(566,180)
Cash used in operating activities	(53,874)	(215,806)
Cash used in discontinued operations	4,733	-
Net cash used in operating activities	**(49,141)**	(215,806)
Investing activities		
Sale of marketable securities	**-**	214,500
Equipment		(641)
Cash used in discontinued operations	(187,748)	-
Net cash (used in) provided by investing activities	**(187,748)**	213,859
Financing activities		
Related party	**-**	33,045
Loan repayments	**-**	(10,285)
Cash provided by discontinued operations	236,986	-
Net cash provided by financing activities	**236,986**	22,760
Increase (decrease) in cash	**97**	20,813
Cash, beginning	**451**	15,610
Cash, ending	$ **548**	$ 36,423
Cash paid for interest	$ -	$ -
Cash paid for income tax	$ -	$ -

The accompany notes are an integral part of these condensed consolidated interim financial statements

1. NATURE OF OPERATIONS AND GOING CONCERN

Premier Health Group Inc. (the "Company") was incorporated on September 19, 2013 and is a reporting issuer in British Columbia, Canada. The parent company of the Company was Web Watcher Systems Ltd. ("Web Watcher"), which was incorporated on April 16, 2010 pursuant to the British Columbia Act. The Company entered into to a Plan of Arrangement (the "Arrangement Agreement") with Web Watcher dated October 23, 2013. Pursuant to the Arrangement Agreement, the Company issued 14,403,698 common shares to the Web Watcher shareholders during the year ended December 31, 2016 in exchange for 100 common shares held by Web Watcher, and became a separate entity from Web Watcher.

On June 17, 2016, the Company completed the acquisition (99.9%) of a multidisciplinary rehabilitation business located in Santiago, Dominican Republic Premier named Clinicas de Rehabilitacion Precer, S. R. L. ("Clinicas") *(Note 3).*

The Company provides physiotherapy, massage therapy, conditioning and return to work treatment supervised by a medical team specializing in physical therapy. These services are provided to patients who are recovering from accidents, surgery, sport injuries, strokes and other neurological conditions. The Company offers a dedicated speech language department, specializing in pediatric services to infants and children with short term delayed language and development conditions.

The address of the Company's corporate office and place of business 440-890 W Pender Street, Vancouver, British Columbia, Canada.

These condensed consolidated interim financial statements have been prepared using International Financial Reporting Standard ("IFRS") on a going concern basis which assumes 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. While the Company has been successful in securing financings in the past, there is no assurance that it will be able to do so in the future. These factors indicate the existence of a material uncertainty that may cast significant doubt about the Company's ability to continue as a going concern. During the six months period ended June 30, 2018, the Company had net loss of $334,016 and as at June 30, 2018 had an accumulated deficit of $2,831,901which has been funded primarily by share subscriptions received and loans from related parties. As at June 30, 2018, the Company had a working capital deficit of $1,519,133. The Company's continuing operations, as intended, and its financial success may be dependent upon the extent to which it can successfully raise the capital to implement an investment plan. These financial statements do not include any adjustments relating to the recoverability and classification of recorded asset amounts and classification of liabilities that might be necessary should the Company be unable to continue in existence.

The success of the Company is dependent upon certain factors that may be beyond management's control. If the Company is unable to fund its investments or otherwise fails to invest in an active business, its business, financial condition or results of operations could be materially and adversely affected.

2. SIGNIFICANT ACCOUNTING POLICIES

a) Basis of Consolidation

The condensed consolidated interim financial statements include the accounts of the Company and its 99.99% owned subsidiary, Premier Clinicas de Rehabilitacion S. R. L. ("Clinicas"), incorporated in the Dominican Republic. All inter-company transactions and balances have been eliminated on consolidation.

b) Basis of Presentation

These condensed consolidated interim financial statements have been prepared in accordance with IFRS as issued by the International Accounting Standards Board ("IASB") and interpretations of the International Financial Reporting Interpretations Committee ("IFRIC").

These condensed consolidated interim financial statements are presented in Canadian dollars, which is the functional currency of the parent Company, while the functional currency of its subsidiary, Clinicas, is the Dominican Peso. These consolidated financial statements have been prepared on a historical cost basis, except for certain financial instruments classified as fair value through profit or loss, and available-for-sale, which are stated at their fair value. In addition, these consolidated financial statements have been prepared using the accrual basis of accounting, except for certain cash flow information.

c) Significant Accounting Judgments and Estimates

The preparation of the condensed consolidated interim financial statements in conformity with IFRS requires management to make estimates and assumptions. These estimates and assumptions affect the reported amounts of assets, liabilities, shareholders' equity, and the disclosure of contingent assets and liabilities, as at the date of the financial statements, and expenses for the years reported.

Critical Judgements

The preparation of these condensed consolidated interim financial statements requires management to make judgements regarding the going concern of the Company, as previously discussed in Note 1, as well as the determination of functional currency. The functional currency is the currency of the primary economic environment in which an entity operates, and has been determined for each entity within the Company. The functional currency for the Company has been determined to be the Canadian dollar, while the functional currency of its subsidiary is the Dominican Peso.

Key Sources of Estimation Uncertainty

Because a precise determination of many assets and liabilities is dependent upon future events, the preparation of financial statements in conformity with IFRS requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of assets and liabilities at the date of the financial statements and the reported amounts of expenses during the reporting periods. Actual results could differ from those estimates and such differences could be significant.

Significant estimates made by management affecting the consolidated financial statements include:

Share-based Payments

Estimating fair value for granted stock options and compensatory warrants requires determining the most appropriate valuation model which is dependent on the terms and conditions of the grant. This estimate also requires determining the most appropriate inputs to the valuation model including the expected life of the option or warrant, volatility, dividend yield, and rate of forfeitures and making assumptions about them.

2. SIGNIFICANT ACCOUNTING POLICIES *(continued…)*

c) Significant Accounting Judgments and Estimates (continued…)

Key Sources of Estimation Uncertainty *(continued…)*

Deferred Tax Assets & Liabilities

The estimation of income taxes includes evaluating the recoverability of deferred tax assets and liabilities based on an assessment of the Company's ability to utilize the underlying future tax deductions against future taxable income prior to expiry of those deductions. Management assesses whether it is probable that some or all of the deferred income tax assets and liabilities will not be realized. The ultimate realization of deferred tax assets and liabilities is dependent upon the generation of future taxable income, which in turn is dependent upon the successful discovery, extraction, development and commercialization of mineral reserves. To the extent that management's assessment of the Company's ability to utilize future tax deductions changes, the Company would be required to recognize more or fewer deferred tax assets or liabilities, and deferred income tax provisions or recoveries could be affected.

Useful Life of Property and Equipment

Property and equipment is depreciated over its estimated useful life. Estimated useful lives are determined based on current facts and past experience, and take into consideration the anticipated physical life of the asset, the potential for technological obsolescence, and regulations.

Allowance for Doubtful Accounts

The Company assesses the collectability of receivables on an ongoing basis. A provision for the impairment of receivables involves significant management judgement and includes the renew of individual receivables based on individual customers, current economic trends and analysis of historical bad debts.

d) Cash

Cash is comprised of cash in banks and bank indebtedness.

e) Property and Equipment

Property and equipment is carried at cost, less accumulated depreciation and accumulated impairment losses.

The cost of an item of property and equipment consists of the purchase price, any costs directly attributable to bringing the asset to the location and condition necessary for its intended use and an initial estimate of the costs of dismantling and removing the item and restoring the site on which it is located. Amortization is provided at rates calculated to write off the cost of property and equipment, less its estimated residual value, using the rates and methods below:

Office furniture	25% - declining balance
Machinery and equipment	15% - declining balance
Vehicle	25% - declining balance
Leasehold improvements	5 years - straight-line

2. SIGNIFICANT ACCOUNTING POLICIES *(continued…)*

f) Impairment

At each financial position reporting date the carrying amounts of the Company's long-lived assets are reviewed to determine whether there is any indication that those assets are impaired. If any 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, which is the present value of future cash flows expected to be derived from 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 the profit or loss for the period.

For the purposes of impairment testing, long-lived assets are allocated to cash-generating units to which the operating activity relates. For an asset that does not generate largely independent cash inflows, 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 so that the increased carrying amount 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.

g) Financial Instruments

All financial instruments are initially recognized at fair value on the statement of financial position. The Company has classified each financial instrument into one of the following categories: (1) financial assets or liabilities at fair value through profit or loss ("FVTPL"), (2) loans and receivables, (3) financial assets available-for-sale, (4) financial assets held-to maturity, and (5) other financial liabilities. Subsequent measurement of financial instruments is based on their classification.

Financial assets and liabilities at FVTPL are subsequently measured at fair value with changes in those fair values recognized in net earnings. Financial assets and liabilities classified as available-for-sale are subsequently measured at fair value with changes in fair value recognized in other comprehensive income (loss), net of tax.

Financial assets "held-to-maturity", "loans and receivables", and "other financial liabilities" are subsequently measured at amortized cost using the effective interest method. The Company's financial assets and liabilities are recorded and measured as follows:

Asset or Liability	Category	Measurement
Cash	FVTPL	Fair value
Marketable securities	Available-for-sale	Fair value
Receivables	Loans and receivables	Amortized cost
Due from related parties	Loans and receivables	Amortized cost
Notes receivable	Loans and receivables	Amortized cost
Payables	Other liabilities	Amortized cost
Due to related parties	Other liabilities	Amortized cost
Loans	Other liabilities	Amortized cost
Convertible debt	Other liabilities	Amortized cost
Liabilities from discontinued operations	Available for sale	Fair value

2. SIGNIFICANT ACCOUNTING POLICIES *(continued…)*

g) Financial Instruments *(continued…)*

The Company determines the fair value of financial instruments according to the following hierarchy based on the amount of observable inputs used to value the instrument.

Level 1 – Quoted prices are available in active markets for identical assets or liabilities as of the reporting date. Active markets are those in which transactions occur in sufficient frequency and volume to provide pricing information on an ongoing basis.

Level 2 – Pricing inputs are other than quoted prices in active markets included in Level 1. Prices in Level 2 are either directly or indirectly observable as of the reporting date. Level 2 valuations are based on inputs, including quoted forward prices for commodities, time value and volatility factors, which can be substantially observed or corroborated in the marketplace.

Level 3 – Valuations in this level are those with inputs for the asset or liability that are not based on observable market data.

Cash and marketable securities have been measured at fair value using Level 1 inputs.

h) Revenue Recognition

Revenue is measured at fair value of the consideration received or receivable, and represents receivable amounts for goods supplied or services rendered, stated net of discounts and returns. The Company recognizes revenue when the amount of revenue can be reliably measured, when it is probable that future economic benefits will flow to the Company, and when specific criteria have been met for each of the Company's activities, as described below.

Rendering services
The Company recognizes revenue from the rendering of independent medical assessments, and patient services in the accounting period in which the services are rendered, by reference to stage of completion of the specific transaction and assessed on the basis of the actual service provided as a proportion of the total services to be provided.

i) Earnings/(Loss) Per Share

Basic earnings/(loss) per share is computed by dividing the income/(loss) for the period by the weighted average number of common shares outstanding during the period. Contingently returnable escrow shares are removed from the calculation.

For diluted per share computations, assumptions are made regarding potential common shares outstanding during the period. The weighted average number of common shares is increased to include the number of additional common shares that would be outstanding if, at the beginning of the period, or at time of issuance, if later, all options and warrants are exercised. Proceeds from exercise are used to purchase the Company's common shares at their average market price during the period, thereby reducing the weighted average number of common shares outstanding. If these computations prove to be anti-dilutive, diluted earnings/(loss) per share is the same as basic earnings/(loss) per share.

2. SIGNIFICANT ACCOUNTING POLICIES *(continued…)*

j) Share-Based Payments

The Company grants stock options to buy common shares of the Company to directors, officers, employees and service providers. The Company recognizes share-based compensation expense based on the estimated fair value of the options. A fair value measurement is made for each vesting instalment within each option grant and is determined using the Black-Scholes option-pricing model. The fair value of the options is recognized over the vesting period of the options granted as both share-based compensation expense and reserves. This includes a forfeiture estimate, which is revised for actual forfeitures in subsequent periods. The reserves account is subsequently reduced if the options are exercised and the amount initially recorded is then credited to capital stock.

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 the fair value of the share-based payment. Otherwise, share-based payments are measured at the fair value of the goods or services received.

k) Income Taxes

Income tax on profit or loss for the year comprises of current and deferred tax. Current tax is the expected tax paid or payable on the taxable income for the year, using tax rates enacted or substantively enacted at the statement of financial position date, and any adjustment to tax paid or payable in respect of previous years.

Deferred tax is recorded by providing for temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes.

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. Deferred tax assets are reduced to the extent that it is no longer probable that the related tax benefit will be realized. The effect on deferred tax assets and liabilities of a change in income tax rates is recognized in the period that includes the date of the enactment or substantive enactment of the change. Deferred tax assets and liabilities are presented separately except where there is a right of set-off within fiscal jurisdictions.

l) Foreign Currency Translation

The functional currency of Premier Health Inc., the parent, is the Canadian Dollar, and the functional currency of the subsidiary Clinicas, is the Dominican Peso. The presentation currency of the consolidated financial statements is the Canadian Dollar.

Transactions and balances:

Foreign currency transactions are translated into functional currency using the exchange rates prevailing at the date of the transaction. Foreign currency monetary items are translated at the period-end exchange rate. Non-monetary items measured at historical cost continue to be carried at the exchange rate at the date of the transaction. Non-monetary items measured at fair value are reported at the exchange rate at the date when fair values were determined.

Exchange differences arising on the translation of monetary items or on settlement of monetary items are recognized in profit or loss in the period in which they arise, except where deferred in equity as a qualifying cash flow or net investment hedge.

2. SIGNIFICANT ACCOUNTING POLICIES *(continued…)*

l) Foreign Currency Translation *(continued…)*

Transactions and balances: *(continued…)*

Exchange differences arising on the translation of non-monetary items are recognized in other comprehensive income in to the extent that gains and losses arising on those non-monetary items are also recognized in other comprehensive income. Where the non-monetary gain or loss is recognized in profit or loss, the exchange component is also recognized in profit or loss.

Foreign operations:

The financial results and position of foreign operations whose functional currency is different from the Company's presentation currency are translated as follows:

- assets and liabilities are translated at period-end exchange rates prevailing at that reporting date; and
- income and expenses are translated at average exchange rates for the period.

Exchange differences arising on translation of foreign operations are recognized in other comprehensive income and recorded in the Company's foreign currency translation reserve in equity. These differences are recognized in the profit or loss in the period in which the operation is disposed.

m) Comprehensive Income (Loss)

Comprehensive income (loss) is the change in the Company's net assets that results from transactions, events and circumstances from sources other than the Company's shareholders and includes items that are not included in net profit. Other comprehensive income (loss) consists of changes to unrealized gain and losses on available for sale financial assets, changes to unrealized gains and losses on the effective portion of cash flow hedges and changes to foreign currency translation adjustments of self-sustaining foreign operations during the period. Comprehensive income measures net earnings for the period plus other comprehensive income. Amounts reported as other comprehensive income (loss) are accumulated in a separate component of shareholders' equity as accumulated other comprehensive income (loss).

n) Non-controlling Interest

Non-controlling interest is measured at its proportionate share of the acquirer's identifiable net assets or liabilities. Net income or loss and comprehensive income or loss for the period are allocated between non-controlling interest and shareholders of the parent. Non-controlling interest in subsidiaries must be presented in the consolidated statement of financial position within equity, separately from the equity of the owners of the parent.

Changes in the Company's interest in a subsidiary that do not result in a loss of control are accounted for as equity transactions.

o) Reclassification

Certain prior period's amounts have been reclassified to conform to the current year's presentation.

2. SIGNIFICANT ACCOUNTING POLICIES *(continued…)*

p) Accounting Standards Issued but not yet Effective

Amendments to IFRS 2 – "Share-Based Payments"
This amendment clarifies the measurement basis for cash-settled, share-based payments and the accounting for modifications that change an award from cash-settled to equity-settled. The Company is in the process of determining the impact of the adoption of this standard on the consolidated financial statements, if any. Effective for annual periods beginning on or after January 1, 2018.

New standard IFRS 9 – "Financial Instruments"
This new standard is a partial replacement of IAS 39 "Financial Instruments: Recognition and Measurement". IFRS 9 introduces new requirements for the classification and measurement of financial assets, additional changes relating to financial liabilities, a new general hedge accounting standard which will align hedge accounting more closely with risk management. The new standard also requires a single impairment method to be used, replacing the multiple impairment methods in IAS 39. IFRS 9 is effective for annual periods beginning on or after January 1, 2018 with early adoption permitted.

New standard IFRS 15 – "Revenue from Contracts with Customers"
This new standard contains a single model that applies to contracts with customers and two approaches to recognizing revenue: at a point in time or over time. The model features a contract-based five-step analysis of transactions to determine whether, how much and when revenue is recognized. New estimates and judgmental thresholds have been introduced, which may affect the amount and/or timing of revenue recognized. IFRS 15 is effective for annual periods beginning on or after January 1, 2018 with early adoption permitted.

New standard IFRS 16 – "Leases"
This new standard replaces IAS 17 "Leases" and the related interpretative guidance. IFRS 16 applies a control model to the identification of leases, distinguishing between a lease and a service contract on the basis of whether the customer controls the asset being leased. For those assets determined to meet the definition of a lease, IFRS 16 introduces significant changes to the accounting by lessees, introducing a single, on-balance sheet accounting model that is similar to current finance lease accounting, with limited exceptions for short-term leases or leases of low value assets. Lessor accounting is not substantially changed. The standard is effective for annual periods beginning on or after January 1, 2019, with early adoption permitted for entities that have adopted IFRS 15.

IFRIC 22 – "Foreign Currency Transactions and Advance Consideration"
This IFRIC addresses foreign currency transactions or parts of transactions where there is consideration that is denominated or priced in a foreign currency. The Company has considered the change and assessed that it will have no material impact on adoption. Effective for annual periods beginning on or after January 1, 2018.

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

3. BUSINESS ACQUISITION

On June 17, 2016, the Company completed acquisition (99.9%) of Clinicas, a multidisciplinary rehabilitation business located in Santiago, Dominican Republic. The acquisition price was $1,931,700 (US$ 1,500,000). The acquisition was financed by convertible promissory note in the amount of US$ 1,500,000 *(Note 10).*

The business provides physiotherapy, massage therapy, conditioning and return to work treatment supervised by a medical team specializing in physical therapy. These services are provided to patients who are recovering from accidents, surgery, sport injuries, strokes and other neurological conditions. Premier offers a dedicated speech language department, specializing in pediatric services to infants and children with short term delayed language and development conditions. In addition to servicing the private patient community, the business holds national contracts with insurance companies and government agencies.

The total purchase price of $1,931,700 was allocated to the fair value of the net assets of Premier Clinicas de Rehabilitacion, S. R. L. as follows:

Cash	$	2,958
Receivables		111,496
Medical supplies		11,315
Prepaid		42,772
Leasehold improvements		12,128
Vehicles, machineries, and equipment		55,484
Accounts payable and accrued liabilities		(41,550)
Revolving loans		(5,851)
Bank loan		(33,646)
Impairment of goodwill		1,776,594
Purchase price – fair value	$	1,931,700

4. CASH

Cash consist of cash held with banks, as well as overdraft facilities at those banks.

5. ACCOUNTS RECEIVABLE

Accounts receivable consist of the following:

		June 30, 2018		**December 31, 2017**
Trade receivables	$	95,258	$	121,140
GST receivable		13,359		11,217
Allowance for doubtful account		(93,792)		(93,792)
Receivables from discontinued operations *(Note 12)*		(1,466)		(27,349)
	$	13,359	$	11,216

An allowance for doubtful accounts of $93,792 has been provided against these accounts receivable amounts, which the Company has determined represents a reasonable estimate of amounts that may be uncollectible.

6. MARKETABLE SECURITIES

Company owns 4,000,000 shares of Moag Copper Gold Resources Inc. ("MOG"). The shares were acquired in exchange for 20,000,000 common shares of the Company. MOG shares were under ceased trading order as at June 30, 2018 and December 31, 2017, and therefore, the Company has valued the investments in MOG shares at $1.

On May 9, 2016, the Company acquired 1,000,000 shares of CENTRIC HEALTH CORP. ("CHH"), for 200,000 units of the Company. Each unit consists of one share and one share purchase warrant of the Company. Each warrant shall entitle the holder to purchase one common share of the Company at a price of $1.50 per share for a period of two years from date of issuance.

During the year ended December 31, 2017, the Company sold 925,000 (2016 – 75,000) shares of CHH shares for total proceeds of $707,030 (2016 - $40,981), resulting realized gain of $475,780 (2016 - $22,231).

Total Marketable Securities:

	MOG	CHH	Total
Cost			
Balance at December 31, 2015	$ -	$ -	$ -
Additions	400,000	250,000	650,000
Dispositions	-	(18,750)	(18,750)
Balance at December 31, 2016	400,000	231,250	631,250
Dispositions	-	(231,250)	(231,250)
Balance at December 31, 2017 and June 30, 2018	400,000	-	400,000
Adjustments to Fair Value			
Balance at December 31, 2015	-	-	-
Adjustment for the year	(399,999)	305,250	(94,749)
Balance at December 31, 2016	(399,999)	305,250	(94,749)
Adjustment for the year	-	(305,250)	(305,250)
Balance at December 31, 2017 and June 30, 2018	(399,999)	-	(399,999)
Fair Value			
At December 31, 2017 and June 30, 2018	$ 1	$ -	$ 1

7. PROPERTY AND EQUIPMENT

	Office furniture	Machinery and equipment	Vehicle	Leasehold improvement	Total
Cost					
Balance at December 31, 2015	$ -	$ -	$ -	$ -	$ -
Additions	10,487	51,765	26,713	12,128	101,093
Balance at December 31, 2016	10,487	51,765	26,713	12,128	101,093
Additions	-	598	-	-	598
Balance at December 31, 2017	10,487	52,363	26,713	12,128	101,691
Written off	-	-	-	(12,128)	(12,128)
Additions	3,007	426	-	184,315	187,748
Balance at June 30, 2018	$ 13,494	$ 52,789	$ 26,713	$ 184,315	$ 277,311
Accumulated Amortization					
Balance at December 31, 2015	$ -	$ -	$ -	$ -	$ -
Amortization	1,419	4,195	3,614	1,309	10,537
Balance at December 31, 2016	1,419	4,195	3,614	1,309	10,537
Amortization	2,188	6,923	5,576	2,577	17,264
Balance at December 31, 2017	3,607	11,118	9,190	3,886	27,801
Written off	-	-	-	(3,886)	(3,886)
Amortization	1,039	3,084	2,172	9,140	15,435
Balance at June 30, 2018	$ 4,646	$ 14,202	$ 11,362	$ 9,140	$ 39,350
Foreign exchange for the period ended June 30, 2018	$ (382)	$ (2,678)	$ (1,147)	$ 4,365	$ 158
Amounts from discontinued operations as at June 30, 2018 *(Note 12)*	$ (8,466)	$ (35,909)	$ (14,204)	$ (179,540)	$ (238,119)
Net Book Value					
December 31, 2017 and June 30, 2018	$ -	$ -	$ -	$ -	$ -

8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	June 30, 2018	December 31, 2017
Trade payables	$ 72,615	$ 148,751
Accrued liabilities	15,000	15,000
Interest payable on convertible debentures *(Note 11)*	141, 847	45,425
Trade payables from discontinued operations *(Note 12)*	(53,665)	(73,856)
	$ 175,797	$ 135,320

9. LOANS

The Company entered into several promissory loans with Banco Popular. The loans have a maturity date of July 20, 2019. As at June, 2018, the Company owes $12,770 included as part of the net liabilities from discontinued operations *(Note 12)* (December 31, 2017 – $18,343). The promissory loans are payable in monthly installments of $1,237 of which $605 corresponds to interest and commissions. The promissory loans bear interest at 21% per annum.

10. CONVERTIBLE DEBENTURE

During the year ended December 2016, the Company issued a convertible debenture to the former sole shareholder of Clinicas, who is also a director of the Company, in order to finance the acquisition. The debenture has a face value of $1,931,700 (US $1,500,000) which matures on June 21, 2021 (the "Maturity Date"). The debenture accrues interest at a rate of 8.5% per annum, calculated and paid annually. At the option of the debenture holder, the debenture shall be convertible at any time prior to the Maturity Date in whole into common shares of the Company at a price of $0.25 per common share.

On issuance, $880,845, attributed to the equity conversion features of the debenture was classified as an equity component of the convertible debenture. The debt component (calculated using an effective interest rate of 26.6%) will be accreted systematically to its face value over the term of the note by the recording of additional interest expense. $69,440 accretion, and $81,702 interest was recorded as expense for the period ended June 30, 2018 (2017 – accretion and interest of $150,686).

11. RELATED PARTY TRANSACTIONS

Key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the Company, directly or indirectly. Key management personnel include the Company's executive officers and Board of Director members.

The aggregate values of transactions relating to key management personnel were as follows:

	June 30, 2018	June 30, 2017
Management fees to the CFO	$ 21,000	$ 15,000
Administration fees paid to a company owned by the CFO	3,000	3,000
Rent paid to a company owned by the CFO	3,000	3,750
Consulting fees to the CEO, included in loss from discontinued operations *(Note 12)*	7,821	8,915
Accretion and interest expense on convertible debenture to the CEO *(Note 10)*	151,142	150,686

As at June, 2018, the Company had $69,807 (December 31, 2017 - $179,142) due from the CFO and a company owned by the CFO. The CFO is also a director of the Company. This amount will be repaid to the Company, commencing April 1, 2018 at $5,000 per month; with the entire amount to be paid by October 1, 2019. Interest of 6.5% will be accrued. As a result, as at June 30, 2018, $60,000 (December 31, 2017 - $45,000) has been recorded as a current asset, with the remaining $9,807 (December 31, 2017 - $134,142) recorded as a long-term asset.

During the year ended December 31, 2017, the Company issued 200,000 common shares with a fair value of $200,000 to settle related party debt of $200,000. This debt resulted from the interest payable to the CEO on the convertible debenture, and was purchased by certain shareholders of the Company, and then settled for shares. *(Note 10).*

As at June 30, 2018, the Company has a convertible debenture valued at $1,320,933 (December 31, 2017 - $1,189,180) to the CEO, who is also a director and significant shareholder of the Company. As at June 30, 2018 $141,847 (December 31, 2017- $45,425) of accrued interest on this debenture is included in accounts payable and accrued liabilities. During the six months period ended June 30, 2018, $69,440 of accretion expense, and $81,702 of interest expense, for a total of $151,142 was recorded as accretion and interest expense (2017 - $150,686). (Note 10).

As at June 30, 2018, the Company had $298,913 owing to the CEO, who is also a director and significant shareholder of the Company (the former sole shareholder of Clinicas) (December 31, 2017 $51,267). This amount is included in the net liabilities from discontinued operations as at June 30, 2018 and December 31, 2017.

11. RELATED PARTY TRANSACTIONS (continued…)

As at June 30, 2018 and December 31, 2017, the Company had $220,000./ receivable from a company partially owned by the CFO of the Company. As at December 31, 2017, this note had no terms of repayment. Subsequent to June 30, 2018, this note was converted into a convertible promissory note, with accrued interest of 6.5% per annum, payable on April 1, 2019. The Company has the right to convert this promissory note at any time at $0.25 per share.

12. DISCONTINUED OPERATIONS

Subsequent to December 31, 2017, the Company entered into a share purchase agreement (the "Purchase Agreement") with the Company's CEO, who is also the former sole shareholder of Clinicas (the "Purchaser"). The Purchase Agreement was entered into as a prerequisite to entering into an acquisition agreement that may result in a change of control of the Company. The terms of the Purchase Agreement are as follows:

- The Company will transfer 51% of the shares of Clinicas to the Purchaser immediately on the closing date, and transfer the remaining 49% of the shares of Clinicas of when the Company has a satisfactory replacement assets in place to satisfy corporate law requirement to maintain a business undertaking at all time, as well as continue to qualify for Listing on the Canadian Securities Exchange. See Note 18 for potential acquisition and change of control.

- The Purchaser will forgive the convertible debenture of US $1,500,000 and all accrued interest proportionally to the shares of Clinicas transferred *(Note 10).*

This Purchase Agreement constitutes a discontinued operation involving the loss of control of Clinicas by the Company as at December 31, 2017. As a result, all of the assets and liabilities of Clinicas have been classified as held-for-sale as at June 30, 2018 and December 31, 2017. This resulted in a net liability of $96,311 (December 31, 2017 - $45,453) from discontinued operation as at June 30, 2018.

The revenues and expenses of Clinicas have been determined to be a discontinued operation by the Company, and as a result, have been disclosed separately on the statement loss and comprehensive loss.

Revenues and expenses from Clinicas are as follows:

		June 30, 2018		June 30, 2017
REVENUE	**$**	**106,310**	$	159,369
EXPENSES				
Advertising		**7,861**		12,140
Amortization *(Note 7)*		**13,914**		8,416
Leasehold improvements written off *(Note 7)*		**12,787**		-
Bank charges an interest		**8,422**		11,145
Consulting fees *(Note 11)*		**7,821**		8,915
Insurance		**3,186**		2,755
Office and Administration		**17,375**		22,676
Professional fees		**10,755**		11,243
Rent		**-**		39,179
Repair and maintenance		**2,558**		6,107
Wages and related expenses		**68,934**		78,464
Other expenses		**6,669**		1,224
Loss from discontinued operations	**$**	**(53,972)**	$	(42,895)

13. SHARE CAPITAL

a) Authorized: unlimited common shares without par value

b) Issued and Outstanding:

On September 20, 2017, the Company issued 200,000 common shares at a price of $1 per share for debt settlement of $200,000 (US $145,520). The debt settled was a portion of the interest accrued on the convertible note *(Notes 10, 11).*

On September 20, 2017, the Company issued 7,000 common shares at a price of $1 per share to the CFO of the Company, for cash.

On May 9, 2016, the Company has cancelled 100 incorporation shares and issued 14,403,698 common shares to the Web Watcher Systems Ltd. Shareholders under the Plan of Arrangement *(Note 1).*

On May 9, 2016, pursuant to an agreement dated August 27, 2015 with Winston Ventures Inc. ("Winston") a company owned and controlled by Gary Brown, the Company issued 20,000,000 common shares to Winston in exchange for 4,000,000 shares of Moag Copper Gold Resources Inc. ("MOG").

On May 9, 2016, the Company issued 200,000 units in consideration for 1,000,000 shares of CENTRIC HEALTH CORP., symbol CHH on the TSX. Each unit consists of one share and one share purchase warrant (the "Warrant") of the Company. Each warrant shall entitle the holder to purchase one common share of the Company at a price of $1.50 per share for a period of two years from date of issuance. Based on the trading value of CHH shares the value of the units is $250,000.

On May 9, 2016, pursuant to a private placement agreement for $200,000 dated February 5, 2016, the Company issued 133,333 units at a price of $1.50 per unit. Each unit consists of one share and one share purchase warrant (the "Warrant") of the Company. Each warrant entitles the holder to purchase one common share of the Company at a price of $1.50 per share for a period of two years from date of issuance.

c) Share Purchase Warrants

The following is a summary of warrant activities during the period ended June 30, 2018:

	Number of Warrants	Weighted Average Exercise Price
Outstanding, December 31, 2016 and 2017	333,333	$ 1.50
Issued	(333,333)	$ (1.50)
Outstanding, June 30, 2018	-	$ -

As at June 30, 2018, no warrants were outstanding.

13. SHARE CAPITAL *(continued…)*

d) Escrow shares

As at June 30, 2018 and December 31, 2017, the Company has 19,080,000 common shares held in escrow.

Escrow shares will be released as follows:

- 3,180,000 shares on May 28, 2018 and the same amount released each six months thereafter until the last 3,180,000 are released on May 17, 2020.

e) Stock Options

The Company has adopted an incentive stock option plan (the "Option Plan") which provides that the Board of Directors of the Company may from time to time, in its discretion, and in accordance with the applicable stock exchange's requirements, grant to directors, officers, employees and consultants to the Company, non-transferable options to purchase common shares. Pursuant to the Option Plan, the number of common shares reserved for issuance will not exceed 10% of the issued and outstanding common shares of the Company. Options granted under the Option Plan can have a maximum exercise term of 5 years from the date of grant. Vesting terms will be determined at the time of grant by the Board of Directors. As at June 30, 2018, no options were outstanding.

14. CAPITAL MANAGEMENT

The Company's objectives when managing capital are to safeguard its ability to continue as a going concern, so that it can provide returns for shareholders and benefits for other stakeholders. The Company considers the items included in shareholders' equity (deficiency) as capital. The Company manages the capital structure and makes adjustments to it in response to changes in economic conditions and the risk characteristics of the underlying assets. The Company's primary objective with respect to its capital management is to ensure that it has sufficient cash resources to fund the operation of the Company. To secure the additional capital necessary to pursue these plans, the Company intends to raise additional funds through equity or debt financing. The Company is not subject to any externally imposed capital requirements. There were no changes to the Company's approach in its management of capital during the year.

15. FINANCIAL INSTRUMENTS

The Company's financial instrument consist of cash, accounts receivable, accounts payable, amounts due from and to related parties, notes receivable, loans payable, net liabilities from discontinued operations and the convertible debenture.

The Company's cash and marketable securities are measured at fair value under the fair value hierarchy based on level one quoted prices in active markets for identical assets or liabilities. The Company's accounts receivable, accounts payable, amounts due and from related parties, note receivable and loans payable have amortized costs that approximate their fair value due to their short terms to maturity. The net liabilities from discontinued operations are recorded at fair value due to their short-term to maturity. The Company's other financial instruments, being the convertible debenture, is measured at amortized cost.

15. FINANCIAL INSTRUMENTS *(continued…)*

The Company's risk exposures and the possible impact of these expenses on the Company's financial instruments are summarized below:

Credit Risk

Credit risk is the risk that one party to a financial instrument will cause a loss for the other party by failing to discharge an obligation. As of June 30, 2018, the Company is exposed to credit risk to the extent that its clients become unable to meet their payment obligations. Trade receivables include amounts receivables from the sale of services and GST receivables.

Liquidity Risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The Company's approach to managing liquidity risk is to ensure that it will have sufficient liquidity to meet liabilities when due. As at June 30, 2018, the Company did not have sufficient cash on hand to meet its current liabilities, and will need to source different methods of financing.

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.

a) Interest rate risk

Interest risk is the risk that the fair value or future cash flows will fluctuate as a result of changes in market risk. The Company's sensitivity to interest rates is insignificant.

b) Currency risk

Currency risk is the risk that the fair value or future cash flows of a financial instrument denominated in a foreign currency will fluctuate because of changes in foreign exchange rates. The Company operates internationally, which gives rise to the risk that cash flows may be adversely impacted by exchange rate fluctuations. Amounts subject to currency risks are primarily cash, accounts receivable, accounts payable and loans that are held in foreign currency. In addition, the Company holds convertible debentures which are denominated in US Dollars. A change in foreign currency exchange rates can have an impact on net income and comprehensive income. As a result, the Company is exposed to foreign exchange rate risk with respects to the US Dollar and the Dominican Peso. As at June 30, 2018, the Company had net financial liabilities denominated in foreign currencies of approximately $1,320,000. A 10% change in the value of the Dominican Peso versus the Canadian dollar would give rise to a gain or loss of approximately $9,600, and a 10% change in the value of the US Dollar versus the Canadian dollar would give rise to a gain or loss of approximately $132,000. The Company has not entered into any foreign exchange contracts to hedge this risk.

c) Price risk

The Company is exposed to price risk with respect to equity prices, since the Company possesses investments in publicly traded securities. The Company closely monitors those prices to determine the appropriate course of action to be taken. The maximum exposure to the Company is the fair value of its marketable securities, which have been recorded at $1.

16. SEGMENTED INFORMATION

The Company operates in one industry, the healthcare industry, which is located in Canada and the Dominican Republic. Segmented geographical information is as follows:

	Canada	Dominican Republic	Total
Assets			
As at June, 2018	$ 302,995	$ -	$ 302,995
As at December 31, 2017	$ 410,810	$ -	$ 410,810
Revenue for the six months period ended *(Note 12)*:			
June 30, 2018	$ -	$ 106,310	$ 106,310
June 30, 2017	$ -	$ 159,369	$ 159,369
Net loss for the six month period ended:			
June 30, 2018	$ (280,045)	$ (53,971)	$ (334,016)
June 30, 2017	$ 290,134	$ (42,895)	$ 247,239

17. SUBSEQUENT EVENTS

On July 25, 2018 the Company announced it closed a private placement raising aggregate gross proceeds of $3,555,000 on issuance issued of an aggregate of 14,220,000 Common Shares at a subscription price of $0.25 per Common Share.

The transaction described in note 12 under Share Purchase Agreement has not been completed as of the date of these interim financial statements.

On August 2, 2018 the Company announced the acquisition of all the issued and outstanding shares of HealthVue Ventures Ltd. thereof in consideration of $1,000,000 in cash and an aggregate of 12,000,000 common shares of the Company at a deemed price of $.25 per share, of which 10.800.000 of such shares are restricted from trading with 1/6 released from the restriction every 6 months commencing January 30, 2019.
On August 14, 2018 the Company announced it has issued 4,000,000 stock options to Directors, Officers, Consultants and employees exercisable at $.50 per share for a five-year term from date of grant.

On August 14, 2018 the Company announced it has issued 4,000,000 stock options to Directors, Officers, Consultants and employees exercisable at $.50 per share for a five-year term from date of grant.