



LINK GLOBAL TECHNOLOGIES INC.

CONDENSED INTERIM CONSOLIDATED FINANCIAL STATEMENTS

FOR THE NINE-MONTH PERIOD ENDED AUGUST 31, 2019

(EXPRESSED IN US DOLLARS)

(UNAUDITED)

LINK GLOBAL TECHNOLOGIES INC.

CONDENSED INTERIM CONSOLIDATED STATEMENTS OF FINANCIAL POSITION

(Expressed in United States Dollars)

	Note	August 31, 2019	November 30, 2018
		(unaudited)	
ASSETS			
Current Assets			
Cash		\$ 62,312	\$ 51,871
Digital currencies	3	6,795	2,783
Other receivables		11,255	-
Prepaid and deposits	4	94,357	93,155
		174,719	147,809
Equipment	5	341,495	462,699
Total Assets		\$ 516,214	\$ 610,508
LIABILITIES AND SHAREHOLDERS' DEFICIENCY			
Current Liabilities			
Trade payables and accrued liabilities	6	\$ 183,044	\$ 138,595
Short-term loan payable	7	15,629	-
Derivative liability	9	843,498	885,267
		1,042,171	1,023,862
Loans Payable	8	718,369	706,439
Total Liabilities		1,760,540	1,730,301
Shareholders' Deficiency			
Share capital	10	1,107,937	1,007,413
Reserve	11	394,787	225,504
Deficit		(2,747,050)	(2,352,710)
		(1,244,326)	(1,119,793)
Total Liabilities and Shareholders' Deficiency		\$ 516,214	\$ 610,508

Approved on behalf of the Board of Directors

"Stephen Jenkins"
Director

"Kevin Ma"
Director

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

LINK GLOBAL TECHNOLOGIES INC.
CONDENSED INTERIM CONSOLIDATED STATEMENTS OF COMPREHENSIVE LOSS
(Unaudited, Expressed in United States Dollars)

	Note	Nine Months Ended August 31, 2019	Period from incorporation on January 22, 2018 to August 31, 2018	Three Months Ended August 31, 2019	Three Months Ended August 31, 2018
Revenues	3	\$ 493,715	\$ 215,342	\$ 287,790	\$ 178,501
Cost of Goods Sold		(350,147)	(134,851)	(164,930)	(102,379)
Gross profit		143,568	80,491	122,860	76,122
Operating Expenses					
Advertising and promotion		2,417	19,390	2,417	19,390
Amortization	5	139,462	205,786	47,165	97,358
Bank charges		2,219	1,113	486	694
Consulting fees	12	93,025	252,423	35,781	47,271
Filing fees		8,706	-	(1,602)	-
Office and administrative		1,518	58,372	881	22,125
Professional fees		49,569	78,245	13,976	28,953
Rent		11,737	1,305	11,737	1,305
Salary and wages		38,500	15,500	12,000	14,000
Share based compensation	11	169,283	-	73,553	-
Transportation		3,500	-	-	-
Travel and entertainment		15,243	51,449	12,713	33,860
		535,179	683,583	209,107	264,956
Other Income (Expenses)					
Foreign exchange loss		(19,046)	(16,684)	(57,214)	(16,605)
Interest income		7	60	(100)	38
Interest expense	8, 9	(23,463)	(7,816)	(3,832)	(6,304)
Other income		10,500	-	-	-
Change in fair value of derivative liabilities	9	41,769	(857,652)	14,670	(674,548)
Change in fair value of loans payable		-	(45,242)	-	(45,242)
Revaluation gain on digital currencies	3	39	1,878	192	1,878
Impairment of equipment	5	(2,800)	(4,498)	-	-
Loss on sale of digital currencies	3	(9,735)	(6,289)	(5,137)	(4,901)
Gain on settlement of debt	10	-	76,414	-	7,479
		2,729	(859,829)	(51,421)	(738,205)
Net Loss for the Period		\$ (394,340)	\$ (1,462,921)	\$ (137,668)	\$ (927,039)
Basic and Diluted Loss per common share		\$ (0.02)	\$ (0.14)	\$ (0.01)	\$ (0.05)
Weighted average common shares outstanding		22,604,204	10,250,961	22,982,666	19,178,196

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

LINK GLOBAL TECHNOLOGIES INC.

CONDENSED INTERIM CONSOLIDATED STATEMENTS OF CHANGE IN SHAREHOLDERS' DEFICIENCY

FOR THE NINE MONTHS ENDED AUGUST 31, 2019

(Unaudited, Expressed in United States Dollars)

Common Shares						
	Notes	Number of Shares	Amount	Option Reserve	Accumulated Deficit	Total
Balance at incorporation, January 22, 2018	10	100	\$ 1	\$ -	\$ -	\$ 1
Shares issued for cash	10	7,350,000	537,464	-	-	537,464
Shares cancelled	10	(100)	(1)	-	-	(1)
Shares issued for debt settlement	8,10	9,964,000	88,571	-	-	88,571
Units issued for cash	10	3,700,000	24,211	-	-	24,211
Net loss for the period		-	-	-	(1,462,921)	(1,462,921)
Balance at August 31, 2018		21,014,000	650,246	-	(1,462,921)	(812,675)
Shares issued for debt settlement	8, 10	1,428,666	357,167	-	-	357,167
Issuance of stock options	11	-	-	225,504	-	225,504
Net loss for the period		-	-	-	(889,789)	(889,789)
Balance at November 30, 2018		22,442,666	1,007,413	225,504	(2,352,710)	(1,119,793)
Shares issued for cash	10	540,000	100,524	-	-	100,524
Stock-based compensation	12	-	-	169,283	-	169,283
Net loss for the period		-	-	-	(394,340)	(394,340)
Balance at August 31, 2019		22,982,666	\$ 1,107,937	\$ 394,787	\$ (2,747,050)	\$ (1,244,326)

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

LINK GLOBAL TECHNOLOGIES INC.**CONDENSED INTERIM CONSOLIDATED STATEMENTS OF CASH FLOWS***(Unaudited, Expressed in United States Dollars)*

	Nine Months Ended August 31, 2019		Period from incorporation on January 22, 2018 to August 31, 2018	
Cash Flows from Operating Activities				
Net loss	\$	(394,340)	\$	(1,462,921)
Items not affecting cash from operations:				
Amortization		139,462		205,786
Revaluation gain on digital currencies		39		(1,878)
Change in fair value of loans payable		-		45,242
Change in fair value of derivative liabilities		(41,769)		857,652
Gain on settlement of debt		-		(76,414)
Impairment of equipment		2,800		4,498
Interest expense		23,462		7,680
Share based compensation		169,283		-
		(101,063)		(420,355)
Changes in non-cash working capital items:				
Digital currencies		(4,051)		(35,102)
Accounts receivable		(11,255)		-
Prepaid and deposits		(1,202)		(82,031)
Trade payables and accrued liabilities		44,449		482,166
		(73,122)		(55,322)
Cash Flows from Investing Activities				
Purchase of equipment		(21,058)		(923,212)
		(21,058)		(923,212)
Cash Flows from Financing Activities				
Shares issued for cash		100,524		681,142
Funds received for debentures issued		-		466,467
Drawing of loans		15,044		-
		115,568		1,147,609
Effect of foreign exchange on cash flows		(10,947)		(18,890)
Net Change in Cash		10,441		150,185
Cash – Beginning of Period		51,871		-
Cash – End of Period	\$	62,312	\$	150,185

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

LINK GLOBAL TECHNOLOGIES INC.**NOTES TO CONDENSED INTERIM CONSOLIDATED FINANCIAL STATEMENTS**

FOR THE NINE MONTHS ENDED AUGUST 31, 2019

(Unaudited, Expressed in United States Dollars)

1. Nature of Operations and Going Concern

Link Global Technologies Inc. (the "Company") was incorporated under the laws of the province of British Columbia, Canada on January 22, 2018. The Company provides infrastructure for cryptocurrency mining and data centre technology. The Company's business strategy is to mine cryptocurrency and provide all-in hosting services to third parties. The address of the Company's head office and the registered and records office is 800 – 885 West Georgia Street, Vancouver, British Columbia, V6C 3H1.

These condensed interim consolidated financial statements have been prepared on a going concern basis, which assumes that the Company will be able to realize its assets and discharge its liabilities in the normal course of business.

The Company's condensed interim consolidated financial statements as at August 31, 2019 have been prepared on a going concern basis, which contemplates the realization of assets and settlement of liabilities and commitments in the normal course of business. If the Company is unable to raise additional capital in the future, management expects that the Company will need to curtail operations, liquidate assets, seek additional capital on less favorable terms and/or pursue other remedial measures. Management is aware, in making its assessment, of material uncertainties related to events or conditions that may cast significant doubt upon the Company's ability to continue as a going concern. The condensed interim consolidated financial statements do not include any adjustments that might result from the outcome of this uncertainty.

2. Basis of Preparation**(a) Statement of Compliance and Basis of Presentation**

The condensed interim consolidated financial statements, including comparatives, have been prepared in accordance with International Financial Reporting Standards ("IFRS") as issued by the International Accounting Standards Board ("IASB") applicable to the preparation of interim financial statements, including International Accounting Standard ("IAS") 34 – Interim Financial Reporting.

These condensed interim consolidated financial statements do not include all of the information required for full IFRS financial statements and therefore should be read in conjunction with the Company's most recent annual consolidated financial statements for the period from incorporation on January 22, 2018 to November 30, 2018, which were prepared in accordance with IFRS as issued by IASB.

The accounting policies and methods of application applied by the Company in these condensed interim consolidated financial statements are the same as those applied in the Company's most recent audited consolidated financial statements for the period ended November 30, 2018.

The preparation of financial statements in conformity with IFRS also requires management to make estimates and judgements that may have a significant impact on these condensed interim consolidated financial statements. Estimates are continuously evaluated and are based on management's experience and expectations of future events that are believed to be reasonable under the circumstances. Actual outcomes may differ from these estimates. The critical accounting judgements and estimates were presented in the Company's most recent audited consolidated financial statements for the period ended November 30, 2018 and are the same as those applied for the periods ending May 31, 2019 and 2018.

The consolidated financial statements were authorized for issue by the Board of Directors on October 30, 2019.

LINK GLOBAL TECHNOLOGIES INC.**NOTES TO CONDENSED INTERIM CONSOLIDATED FINANCIAL STATEMENTS**

FOR THE NINE MONTHS ENDED AUGUST 31, 2019

*(Unaudited, Expressed in United States Dollars)***2. Basis of Preparation (cont'd)****(b) Basis of Consolidation**

The condensed interim consolidated financial statements include the accounts of the Company and its controlled entities. Control is achieved when the Company has the power to govern the financial operating policies of an entity so as to obtain benefits from its activities. Subsidiaries are fully consolidated from the date on which control is transferred to the Company until the date on which control ceases.

Subsidiary	Ownership	Location
Bman Corp	100%	USA
Austin Powers LLC	100%	USA
Toasty Hosting LLC	100%	USA

Inter-company balances and transactions are eliminated on consolidation.

3. Digital Currencies

As at August 31, 2019, the Company's digital currencies consist of bitcoins with a fair value of \$6,795. Digital currencies are recorded at fair value on the date they are received as revenues, and are marked to fair value at each reporting date.

The continuity of digital currencies was as follows:

	Number of bitcoins	
	August 31, 2019	November 30, 2018
Balance, at beginning of period	0.69	-
Digital currency mined	69.63	48.22
Digital currency sold	(69.63)	(47.52)
Balance, at end of period	0.69	0.69

The continuity of digital currencies was as follows:

	August 31, 2019		November 30, 2018	
Balance, at beginning of period	\$	2,783	\$	-
Digital currency mined		492,821		324,158
Digital currency sold		(488,848)		(318,883)
Revaluation adjustment		39		(2,492)
Balance, at end of period	\$	6,795	\$	2,783

During the nine months ended August 31, 2019, the Company sold \$493,715 (2018 - \$215,342) in bitcoins and incurred \$350,147 (2018 - \$134,851) in expenses and recorded a loss on sale of \$9,735 (2018 - \$6,289).

4. Prepaids and deposits

	August 31, 2019		November 30, 2018	
Prepaids	\$	89,357	\$	85,155
Deposits		5,000		5,000
	\$	94,357	\$	93,155

LINK GLOBAL TECHNOLOGIES INC.**NOTES TO CONDENSED INTERIM CONSOLIDATED FINANCIAL STATEMENTS**

FOR THE NINE MONTHS ENDED AUGUST 31, 2019

*(Unaudited, Expressed in United States Dollars)***5. Equipment**

Cost	Mobile Data Centres	Bitcoin Mining Machines	Computers	Total
Balance, January 22, 2018	\$ -	\$ -	\$ -	\$ -
Addition	544,535	785,790	9,247	1,339,572
Impairment	-	(785,790)	-	(785,790)
Balance, November 30, 2018	544,535	-	9,247	553,782
Addition	18,258	2,800	-	21,058
Impairment	-	(2,800)	-	(2,800)
Balance, August 31, 2019	562,793	-	9,247	572,040
Accumulated Depreciation				
Balance, January 22, 2018	-	-	-	-
Addition	89,394	223,636	1,689	314,719
Impairment	-	(223,636)	-	(223,636)
Balance, November 30, 2018	89,394	-	1,689	91,083
Addition	137,151	233	2,312	139,695
Impairment	-	(233)	-	(233)
Balance, August 31, 2019	226,545	-	4,001	230,545
Net Book Value				
Balance, November 30, 2018	455,141	-	7,558	462,699
Balance, August 31, 2019	\$ 336,248	\$ -	\$ 5,247	\$ 341,495

6. Trade Payables and Accrued Liabilities

	August 31, 2019	November 30, 2018
Trade payables	\$ 167,388	\$ 89,584
Accrued liabilities	15,656	49,011
	\$ 183,044	\$ 138,595

There was \$19,902 (November 30, 2018 - \$nil) due to related parties included in trade payables and accrued liabilities (Note 12).

7. Short-Term Loans Payable

During the period ended August 31, 2019, the Company entered into an unsecured on demand short-term loan agreement for \$11,331 (CAD\$15,000) with a private company controlled by a director and an officer of the Company at an interest rate of 5% per annum. The loan is due on demand after the Company has completed its next round of financing. In July 2019, the Company repaid the principal portion of the loan and the interest portion remained outstanding at the date of these financial statements.

In March 2019, the Company entered into an unsecured on demand loan agreement with an independent party for a principal of \$15,044 (CAD\$20,000) at an interest rate of 5% per annum. The loan is due on demand after the Company has completed its next round of financing.

As at August 31, 2019, the Company owed short-term loans payable of \$15,629, including the principal of \$15,044 and accrued interest of \$585.

LINK GLOBAL TECHNOLOGIES INC.

NOTES TO CONDENSED INTERIM CONSOLIDATED FINANCIAL STATEMENTS

FOR THE NINE MONTHS ENDED AUGUST 31, 2019

*(Unaudited, Expressed in United States Dollars)***8. Loans Payable**

	August 31, 2019		November 30, 2018	
Balance, beginning of period	\$	706,439	\$	-
Proceeds from issuance of debentures A and B		-		466,467
Transfer of trade payables to notes payable		-		467,191
Accrued interest		22,878		9,752
Change in fair value of convertible debentures		-		7,368
Repayment of portion of principal and interests with shares		-		(275,940)
Loss on settlement of debt		-		31,814
Effect of foreign exchange		(10,948)		(213)
Balance, end of period	\$	718,369	\$	706,439
Debenture B repayable on February 7, 2022	\$	251,177	\$	239,248
Notes payable to vendors due the earlier of June 30, 2022 or 24 months post IPO		467,192		467,191
	\$	718,369	\$	706,439

Debenture A

In May 2018, the Company issued a partially convertible debenture with a principal balance of \$77,785 (CAD\$100,000) ("Debenture A"). The debenture was unsecured and bore an interest rate of 5%. The principal balance and accrued interest matured on the date of the earlier of 10 business days following the closing of the Company's initial public offering ("IPO"), or 9 months after the agreement date. At the discretion of the holders, CAD\$25,000 of Debenture A was convertible into common shares of the Company at a price that was greater than CAD\$0.12 per share, or an amount that represented 20% discount to the issue price of shares sold in connection of an IPO.

On October 4, 2018, Debenture A was amended as follows:

- The portion of the debenture attached with the conversion right was convertible to common shares of the Company at a price of CAD\$0.18 per share.
- Total interest owing on Debenture A increased to \$3,879 (CAD\$5,000).

On October 4, 2018, the full principal balance and accrued interest of Debenture A totaling \$81,808 (CAD\$105,000) was converted into common shares. The Company recorded a loss of \$24,239 pursuant to the settlement of Debenture A.

During the period ended November 30, 2018, the Company recorded a change in fair value of Debenture A of \$7,368.

Debenture B

In May 2018, the Company issued a partially convertible debenture with a principal balance of \$388,682 (CAD\$500,000) ("Debenture B"). The debenture was unsecured and bore an interest rate at 5% per annum. The principal balances and accrued interest matured on the date of the earlier of 10 business days following the closing of the Company's initial public offering ("IPO"), or 9 months after the agreement date. At the discretion of the holders, CAD\$125,000 of Debenture B was convertible into common shares of the Company at a price that is the greater of CAD\$0.12 per share, or an amount that represents 20% discount to the issue price of shares sold in connection of an IPO or a transaction pursuant to which the Company might become listed on any stock exchange.

LINK GLOBAL TECHNOLOGIES INC.**NOTES TO CONDENSED INTERIM CONSOLIDATED FINANCIAL STATEMENTS**

FOR THE NINE MONTHS ENDED AUGUST 31, 2019

*(Unaudited, Expressed in United States Dollars)***8. Loan Payable (cont'd)**

On October 4, 2018, Debenture B was amended as follows:

- The portion of the debenture with conversion rights was convertible to common shares of the Company at a price of CAD\$0.18 per share.
- Total interest owing on Debenture A increased to \$19,436 (CAD\$25,000).
- The portion of the debenture without conversion rights becomes due on February 7, 2020 and is non-interest bearing.

On October 4, 2018, the convertible portion of \$97,391 (CAD\$125,000), accrued interest of \$19,478 (CAD \$25,000), and conversion component of \$37,874 were converted into common shares with a fair value of \$162,318. The Company recorded a loss on settlement of the accrued interest of \$7,575.

On October 4, 2018 upon the conversion of the convertible portion and the modification of the remaining loan, the loan was assessed at a discounted value of \$233,213. The loan will be accreted up using a discount rate of 16% up to the date of maturity on February 2, 2020. On June 6, 2019, the date of maturity was extended to February 7, 2022.

During the nine months ended August 31, 2019, the Company recorded interest expense of \$22,878 (November 30, 2018 - \$6,035). As at August 31, 2019, the value of carrying balance of the loan is \$251,177 (November 30, 2018 - \$239,248).

Notes Payable

In October 2018, the Company and one of its vendors agreed to extend the repayment of \$384,495 for the purchase of equipment classified in accounts payable to a loan repayable on the earlier of June 30, 2020 and the date that is 18 months post IPO. The loan is unsecured and non-interest bearing. On June 6, 2019, the loan was amended and is repayable on the earlier of June 30, 2022 and the date that is 24 months post IPO.

In November 2018, the Company and another one of its vendors agreed to extend the repayment term of \$82,697 in accounts payable to a loan repayable on the earlier of June 30, 2020 and the date that is 18 months post IPO. The loan is unsecured and non-interest bearing. On June 6, 2019, the loan was amended and is repayable on the earlier of June 30, 2022 and the date that is 24 months post IPO.

9. Derivative Financial Liability

	August 31, 2019	November 30, 2018
Balance, beginning of period	\$ 885,267	\$ -
Fair value of warrants issued during the period	-	167,553
Change in fair value of warrants outstanding	(41,657)	729,080
Effect of foreign exchange	(112)	(11,366)
Balance, end of period	\$ 843,498	\$ 885,267

The derivative financial liability consists of the fair value of share purchase warrants that have exercise prices that differ from the functional currency of the Company and are within the scope of IAS 32 "Financial Instruments: Presentation". Details of these warrants and their fair values are as follows:

Expiration Date	Exercise Price	Number of Warrants Outstanding at August 31, 2019	Fair Value at August 31, 2019
	CAD \$		USD \$
May 15, 2023	0.10	5,160,000	843,498

LINK GLOBAL TECHNOLOGIES INC.**NOTES TO CONDENSED INTERIM CONSOLIDATED FINANCIAL STATEMENTS**

FOR THE NINE MONTHS ENDED AUGUST 31, 2019

(Unaudited, Expressed in United States Dollars)

9. Derivative Financial Liability (cont'd)

The fair values of these warrants were estimated using the Black-Scholes Option Pricing Model using the following assumptions:

- The stock price was based upon the most recent share issuance price immediately before the time of issuance;
- The risk-free interest rate assumption is based on the government of Canada marketable bonds for a period consistent with the expected term of the option in effect at the time of the grant;
- The Company does not pay dividends on common stock and does not anticipate paying dividends on its common stock in the foreseeable future. Therefore, the expected dividend rate was 0%;
- The expected life of the warrants was estimated to be the remaining contractual term; and
- The expected volatility was based off of the historical trading prices of similar public traded entities over a period equivalent to the expected life of the warrants.

The fair values of these warrants as of August 31, 2019 were estimated using the Black-Scholes Option Pricing Model using the following inputs:

Input	Range
Expected volatility	127.08%
Expected life	3.71 years
Dividends	0.00%
Risk-free interest rate	1.23%

10. Share Capital**(a) Authorized Share Capital**

The Company is authorized to issue an unlimited number of common shares without par value.

(b) Issued Share Capital**For the period ended August 31, 2018**

In April 2018, the Company issued 1,100,000 common shares for debt settlement with certain creditors including related parties in the amount of \$4,372. The fair value of the common shares is \$4,372 and the Company did not record any gain or loss on debt settlement.

In April 2018, the Company issued 3,900,000 common shares for gross proceeds of \$15,502.

In May 2018, the Company issued 6,450,000 common shares for debt settlement with certain creditors including related parties in the amount of \$100,256. The fair value of the commons shares is \$30,893 and the Company recorded a gain of \$68,935 on debt settlement.

In May 2018, the Company issued 3,700,000 units for gross proceeds of \$143,678. The fair value of the shares is \$24,211 and the fair value of the warrants is \$119,467, which is allocated to derivative liability (Note 9). Each unit consists of one common share and one warrant. Each warrant entitles a holder to purchase one common share at CAD\$0.10 per share for 5 years following the issuance date. The warrants are valued at \$119,467 using the Black-Scholes Option Pricing Model with the following assumptions; annualized volatility of 136.24%, risk-free interest rate of 2.12%, expected life of 5 years, and a dividend rate of Nil.

LINK GLOBAL TECHNOLOGIES INC.**NOTES TO CONDENSED INTERIM CONSOLIDATED FINANCIAL STATEMENTS
FOR THE NINE MONTHS ENDED AUGUST 31, 2019**
*(Unaudited, Expressed in United States Dollars)***10. Share Capital (cont'd)**

In May 2018, the Company issued 1,460,000 units for debt settlement with certain creditors including related parties in the amount of \$56,695. Each unit consists of one common share and one warrant. Each warrant entitles a holder to purchase one common share at CAD\$0.10 per share for 5 years following the issuance date. The fair value of the shares is \$8,609 and the fair value of the warrants is \$48,086, which is allocated to derivative liability (Note 9). The Company did not record a gain or loss debt settlement.

The warrants are valued using the Black-Scholes Option Pricing Model with the following assumptions; annualized volatility of 136.24%, risk-free interest rate of 2.31% expected life of 5 years, and a dividend rate of Nil.

In June 2018, the Company issued 330,000 common shares for debt settlement with certain creditors including related parties in the amount of \$25,044. The fair value of the common shares is \$25,044 and the Company did not record any gain or loss on debt settlement.

In July 2018, the Company issued 30,000 common shares for debt settlement with certain creditors including related parties in the amount of \$2,280. The fair value of the common shares is \$5,700 and the Company recorded a loss of \$3,476 on debt settlement.

In August 2018, the Company issued 594,000 common shares for debt settlement with certain creditors including related parties in the amount of \$68,968. The fair value of the common shares is \$93,073 and the Company recorded a loss of \$23,751 on debt settlement.

In September 2018, the Company issued 12,000 common shares for debt settlement with certain creditors. The fair value of the common shares is \$3,000 and the Company did not record any gain or loss on debt settlement.

In October 2018, the Company issued 583,333 and 833,333 common shares with a fair value of \$354,167 to settle convertible debentures. The Company recorded a loss on settlement of debt of \$31,814 in connection with the settlements.

For the period ended August 31, 2019

In March 2019, the Company issued 300,000 common shares for proceeds of \$55,881 (CAD\$75,000).

In May 2019, the Company issued 240,000 common shares for proceeds of \$44,643 (CAD\$60,000).

11. Stock Options

The Company adopted a stock option plan (the "Plan") whereby it can grant stock options to directors, officers, employees, and consultants of the Company. The maximum number of shares that may be reserved for issuance under the Plan is subject to the restrictions imposed under applicable securities laws.

The changes in incentive share options outstanding are summarized as follows:

	Weighted Average Exercise Price	Number of Shares Issued or Issuable on Exercise	Amount
Balance, at November 30, 2018	\$ 0.10	2,400,000	\$ 225,504
Stock options vested	0.10	-	169,283
Balance, at August 31, 2019	\$ 0.10	2,400,000	\$ 394,787

LINK GLOBAL TECHNOLOGIES INC.

NOTES TO CONDENSED INTERIM CONSOLIDATED FINANCIAL STATEMENTS
 FOR THE NINE MONTHS ENDED AUGUST 31, 2019
 (Unaudited, Expressed in United States Dollars)

11. Stock Options (cont'd)

During the period ended November 30, 2018, the Company granted 2,400,000 incentive stock options to officers, consultants and directors. The options may be exercised within 3 years from the date of grant at a price of \$0.10 per share and are vested 50% on grant date and 50% on October 12, 2019.

The fair value of options at the date was grant was estimated using the Black-Scholes Option Pricing Model, assuming a risk-free interest rate of 2.19% per annum, an expected life of options of 3 years, an expected volatility of 138.36%, and no expected dividends.

During the three and nine-month period ended August 31, 2019, the Company recognized share-based compensation \$73,553 (2018 - \$nil) and \$169,283 (2018 - \$nil) respectively.

Incentive share options outstanding and exercisable on August 31, 2019 are summarized as follows:

Exercise Price	Options Outstanding			Options Exercisable	
	Number of Shares Issuable on Exercise	Weighted Average Remaining Life (Years)	Weighted Average Exercise Price	Number of Shares Issuable on Exercise	Weighted Average Exercise Price
\$ 0.10	2,400,000	2.12	\$ 0.10	1,200,000	\$ 0.10

12. Related Party Transactions

The Company's related parties include its subsidiary, key management personnel, and companies related by way of directors or shareholders in common. Transactions with related parties for goods and services are made on normal commercial terms.

(a) Due to Related Parties

As at August 31, 2019, \$19,902 is included in accounts payable and accrued liabilities from amounts owing to related parties.

(b) Key Management Personnel Compensation

	Nine Months ended		Three Months ended	
	August 31, 2019	August 31, 2018	August 31, 2019	August 31, 2018
Consulting fees:				
CEO	\$ 50,682	\$ 38,180	\$ 17,030	\$ 12,959
CFO	42,736	-	14,696	-
Director	-	32,435	-	13,759
	\$ 93,418	\$ 70,615	\$ 31,726	\$ 26,718

Key management personnel include the Company's Board of Directors and members of senior management.

(c) Cryptocurrency Sales

During the three months and nine months ended August 31, 2019, the Company transacted 28 (2018 – 16) bitcoins and 63 (2018 – 21) bitcoins respectively or \$278,741 (2018 - \$108,566) or \$453,698 (2018 - \$144,019) respectively of bitcoin sales at fair value with a public company, Netcoins Holdings Inc., that has a common director.

LINK GLOBAL TECHNOLOGIES INC.

NOTES TO CONDENSED INTERIM CONSOLIDATED FINANCIAL STATEMENTS

FOR THE NINE MONTHS ENDED AUGUST 31, 2019

(Unaudited, Expressed in United States Dollars)

12. Related Party Transactions (cont'd)

(d) Colocation agreement

The Company entered into a colocation agreement with Astra Smart Systems Corp. ("Astra") a wholly owned subsidiary of Carl Data Solutions Inc., a public company that has a common director. The colocation agreement provides for Astra to supply premises and electricity for operations of Link's mining equipment.

13. Digital Currency Risk

Digital currency prices are affected by various forces including global supply and demand, interest rates, exchange rates, inflation or deflation and the global political and economic conditions. The profitability of the Company is directly related to the current and future market price of digital currencies; in addition, the Company may not be able to liquidate its inventory of digital currency at its desired price if required. A decline in the market prices for digital currencies could negatively impact the Company's future operations. The Company has not hedged the conversion of any of its digital currency sales.

Digital currencies have a limited history and the fair value historically has been very volatile. Historical performance of digital currencies is not indicative of their future price performance. The Company's digital currencies currently consist of bitcoins only.