

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, DC 20549**

**FORM 8-K/A  
(Amendment No. 1)**

**CURRENT REPORT PURSUANT  
TO SECTION 13 OR 15(D) OF THE  
SECURITIES EXCHANGE ACT OF 1934**

Date of report (Date of earliest event reported): **February 2, 2016**

**BIOTRICITY INC.**

\_\_\_\_\_  
(Exact Name of Registrant as Specified in Its Charter)

Nevada

(State or Other Jurisdiction of  
Incorporation or Organization)

333-201719

(Commission File Number)

47-2548273

(IRS Employer Identification  
No.)

75 International Blvd., Suite 300  
Toronto, ON

(Address of Principal Executive Offices)

M9W 6L9

(Zip Code)

Registrant's Telephone Number, Including Area Code: (416) 214-3678

Metasolutions, Inc.  
34 Randall Avenue, Suite 100  
Lynbrook, NY 11563

\_\_\_\_\_  
(Former Name or Former Address, if Changed Since Last Report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (*see* General Instruction A.2. below):

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

## **EXPLANATORY NOTE**

Biotricity Inc. (formerly known as Metasolutions, Inc.; the “Registrant”), is filing this Amendment No. 1 on Form 8-K/A (this “Amended Filing”) to amend its Current Report on Form 8-K filed with the Securities and Exchange Commission on February 3, 2016 (the “Original Filing”), solely to (a) file the audited financial statements for the fiscal year ended December 31, 2015 (the “Audited Financial Statements”) of iMedical Innovation Inc., a company existing under the laws of Canada (“iMedical”), which was acquired by the Registrant as of February 2, 2016, (b) amend and restate the section in the Original Filing entitled “Management’s Discussion and Analysis of Financial Condition and Results of Operations” to cover the periods in the Audited Financial Statements (the “Amended MD&A”) and (c) file XBRL data with respect to the Audited Financial Statements (the “XBRL Data”). Except for the Audited Financial Statements, the Amended MD&A and the XBRL Data, this Amended Filing does not amend or restate the Original Filing, nor does it modify or update those disclosures affected by subsequent events or discoveries.

## **Item 2.01 Completion of Acquisition or Disposition of Assets**

### **MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS**

*The following Management's Discussion and Analysis of Financial Condition and Results of Operations ("MD&A") covers information pertaining to iMedical up to December 31, 2015 and should be read in conjunction with the audited financial statements and related notes of iMedical as of and for the year ended December 31, 2015 and 2014. Except as otherwise noted, the financial information contained in this MD&A and in the financial statements has been prepared in accordance with accounting principles generally accepted in the United States of America. All amounts are expressed in U.S. dollars unless otherwise noted.*

#### **Forward Looking Statements**

Certain information contained in this MD&A includes "forward-looking statements." Statements which are not historical reflect our current expectations and projections about our future results, performance, liquidity, financial condition and results of operations, prospects and opportunities and are based upon information currently available to us and our management and their interpretation of what is believed to be significant factors affecting our existing and proposed business, including many assumptions regarding future events. Actual results, performance, liquidity, financial condition and results of operations, prospects and opportunities could differ materially and perhaps substantially from those expressed in, or implied by, these forward-looking statements as a result of various risks, uncertainties and other factors, including those risks described in detail in the section of this Current Report on Form 8-K entitled "Risk Factors" as well as elsewhere in this Current Report.

Forward-looking statements, which involve assumptions and describe our future plans, strategies, and expectations, are generally identifiable by use of the words "may," "should," "would," "will," "could," "scheduled," "expect," "anticipate," "estimate," "believe," "intend," "seek," or "project" or the negative of these words or other variations on these words or comparable terminology.

In light of these risks and uncertainties, and especially given the nature of our existing and proposed business, there can be no assurance that the forward-looking statements contained in this section and elsewhere in this Current Report on Form 8-K will in fact occur. Potential investors should not place undue reliance on any forward-looking statements. Except as expressly required by the federal securities laws, there is no undertaking to publicly update or revise any forward-looking statements, whether as a result of new information, future events, changed circumstances or any other reason.

## **Company Overview**

We are a healthcare technology company committed to the development of software and hardware solutions to help the management of chronic health issues. We aim to provide a turnkey, wearable medical cardiac monitoring solution. To achieve this, we are dedicated to continuing our research and development programs, honing our medical-device expertise, increasing our deep knowledge of biometrics, developing both software and hardware components and nurturing a cohesive medical network.

## **Critical Accounting Policies**

The financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America (“US GAAP”) and are expressed in United States Dollars. Significant accounting policies are summarized below:

### **Use of Estimates**

The preparation of financial statements in conformity with US GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Areas involving significant estimates and assumptions include: deferred income tax assets and related valuation allowance, accruals and valuation of warrants and stock options. Actual results could differ from those estimates. These estimates are reviewed periodically, and, as adjustments become necessary, they are reported in earnings in the period in which they become known.

### **Equipment**

Equipment is recorded at cost less accumulated depreciation and depreciated over the estimated useful lives at the following rates and methods:

Computer & Electronics — 3 year straight line

Furniture and Fixtures — 3 year straight line

Routine repairs and maintenance are expensed as incurred. Improvements, that are betterments, are capitalized at cost. iMedical applies a half-year rule in the year of acquisition.

### **Cash**

Cash includes cash on hand and balances with banks.

## **Research and Development**

iMedical is engaged in research and development work. Research and development costs, which relate primarily to software development, are charged to operations as incurred. Under certain research and development arrangements with third parties, iMedical may be required to make payments that are contingent on the achievement of specific developmental, regulatory and/or commercial milestones. Before a product receives regulatory approval, milestone payments made to third parties are expensed when the milestone is achieved. Milestone payments made to third parties after regulatory approval is received are capitalized and amortized over the estimated useful life of the approved product. Research and development costs were \$1,143,453 and \$832,661 for the years ended December 31, 2015 and 2014, respectively.

## **Income Taxes**

iMedical accounts for income taxes in accordance with ASC 740. iMedical provides for federal and provincial income taxes payable, as well as for those deferred because of the timing differences between reporting income and expenses for financial statement purposes versus tax purposes. Deferred tax assets and liabilities are recognized for the future tax consequences attributable to differences between the carrying amount of assets and liabilities for financial reporting purposes and the amounts used for income tax purposes. Deferred tax assets and liabilities are measured using the enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recoverable or settled. The effect of a change in tax rates is recognized as income or expense in the period of the change. A valuation allowance is established, when necessary, to reduce deferred income tax assets to the amount that is more likely than not to be realized.

## **Fair Value of Financial Instruments**

Accounting Standards Codification Topic 820 “Fair Value Measurements and Disclosures” (“ASC 820”) defines fair value, establishes a framework for measuring fair value and expands required disclosure about fair value measurements of assets and liabilities. ASC 820-10 defines fair value as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. ASC 820-10 also establishes a fair value hierarchy, which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The standard describes three levels of inputs that may be used to measure fair value:

- Level 1 – Valuation based on quoted market prices in active markets for identical assets or liabilities.
- Level 2 – Valuation based on quoted market prices for similar assets and liabilities in active markets.
- Level 3 – Valuation based on unobservable inputs that are supported by little or no market activity, therefore requiring management’s best estimate of what market participants would use as fair value.

In instances where the determination of the fair value measurement is based on inputs from different levels of the fair value hierarchy, the level in the fair value hierarchy within which the entire fair value measurement falls is based on the lowest level input that is significant to the fair value measurement in its entirety. iMedical’s assessment of the significance of a particular input to the fair value measurement in its entirety requires judgment, and considers factors specific to the asset or liability.

Fair value estimates discussed herein are based upon certain market assumptions and pertinent information available to management. The respective carrying value of certain on-balance-sheet financial instruments approximated their fair values due to the short-term nature of these instruments or interest rates that are comparable to market rates. These financial instruments include cash and accounts payable. iMedical's cash, which is carried at fair value, is classified as a Level 1 financial instrument. iMedical's bank accounts are maintained with financial institutions of reputable credit, therefore, bear minimal credit risk.

### **Impairment of Long-Lived Assets**

In accordance with ASC Topic 360-10, iMedical, on a regular basis, reviews the carrying amount of long-lived assets for the existence of facts or circumstances, both internally and externally, that suggest impairment. iMedical determines if the carrying amount of a long-lived asset is impaired based on anticipated undiscounted cash flows, before interest, from the use of the asset. In the event of impairment, a loss is recognized based on the amount by which the carrying amount exceeds the fair value of the asset. Fair value is determined based on appraised value of the assets or the anticipated cash flows from the use of the asset or asset group, discounted at a rate commensurate with the risk involved.

### **Stock Based Compensation**

iMedical accounts for share-based payments in accordance with the provision of ASC 718, which requires that all share-based payments issued to acquire goods or services, including grants of employee stock options, be recognized in the statement of operations based on their fair values, net of estimated forfeitures. ASC 718 requires forfeitures to be estimated at the time of grant and revised, if necessary, in subsequent periods if actual forfeitures differ from those estimates. Compensation expense related to share-based awards is recognized over the requisite service period, which is generally the vesting period.

iMedical accounts for stock based compensation awards issued to non-employees for services, as prescribed by ASC 718-10, at either the fair value of the services rendered or the instruments issued in exchange for such services, whichever is more readily determinable, using the guidelines in ASC 505-50. iMedical issues compensatory shares for services including, but not limited to, executive, management, accounting, operations, corporate communication, financial and administrative consulting services.

### **Convertible Notes Payable and Derivative Instruments**

iMedical accounts for conversion options embedded in convertible notes in accordance with ASC 815. ASC 815 generally requires companies to bifurcate conversion options embedded in convertible notes from their host instruments and to account for them as free standing derivative financial instruments. ASC 815 provides for an exception to this rule when convertible notes, as host instruments, are deemed to be conventional, as defined by ASC 815-40.

iMedical accounts for convertible notes deemed conventional and conversion options embedded in non-conventional convertible notes which qualify as equity under ASC 815, in accordance with the provisions of ASC 470-20, which provides guidance on accounting for convertible securities with beneficial conversion features. Accordingly, iMedical records, as a discount to convertible notes, the intrinsic value of such conversion options based upon the differences between the fair value of the underlying common stock at the commitment date of the note transaction and the effective conversion price embedded in the note. Debt discounts under these arrangements are amortized over the term of the related debt.

## Recently Issued Accounting Pronouncements

In May 2014, an accounting pronouncement was issued by the FASB to clarify existing guidance on revenue recognition. This guidance includes the required steps to achieve the core principle that a company should recognize revenue when it transfers promised goods or services to customers in an amount that reflects the consideration to which the company expects to be entitled in exchange for those goods or services. This pronouncement is effective for fiscal years and interim periods beginning after December 15, 2017, with early adoption permitted. The guidance permits the use of one of two retrospective transition methods. The Company has not yet selected a transition method nor have determined the effect that the adoption of the pronouncement may have on its financial position and/or results of operations.

On January 1, 2015, the Company adopted the accounting pronouncement issued by the FASB updating existing guidance on discontinued operations. This guidance raises the threshold for a disposal to qualify as a discontinued operation and requires new disclosures of both discontinued operations and certain other disposals that do not meet the definition of a discontinued operation. This pronouncement is aimed at reducing the frequency of disposals reported as discontinued operations by focusing on strategic shifts that have or will have a major effect on an entity's operations and financial results. The Company will consider this guidance in conjunction with future disposals, if any.

In April 2015, an accounting pronouncement was issued by the FASB to update the guidance related to the presentation of debt issuance costs. This guidance requires debt issuance costs, related to a recognized debt liability, be presented in the balance sheet as a direct deduction from the carrying amount of the related debt liability rather than being presented as an asset. This pronouncement is effective retrospectively for fiscal years beginning after December 15, 2015, with early adoption permitted. The Company intend to adopt this pronouncement on January 1, 2016, and the adoption will not have a material impact on its financial position and/or results of operations.

In September 2015, an accounting pronouncement was issued by the FASB which eliminates the requirement that an acquirer in a business combination account for measurement-period adjustments retrospectively. Instead, an acquirer will recognize a measurement-period adjustment during the period in which it determines the amount of the adjustment. This pronouncement is effective for fiscal years beginning after December 15, 2015, with early adoption permitted. The Company intend to adopt this pronouncement on January 1, 2016, and the adoption will not have a material impact on its financial position and/or results of operations.

In November 2015, an accounting pronouncement was issued by the FASB to simplify the presentation of deferred income taxes within the balance sheet. This pronouncement eliminates the requirement that deferred tax assets and liabilities are presented as current or noncurrent based on the nature of the underlying assets and liabilities. Instead, the pronouncement requires all deferred tax assets and liabilities, including valuation allowances, be classified as noncurrent. This pronouncement is effective for fiscal years beginning after December 15, 2016, with early adoption permitted. The Company intend to adopt this pronouncement on January 1, 2017, and the adoption will not have a material impact on its financial position and/or results of operations.

## Results of Operations

From our inception in July 2009 through to December 31, 2015, iMedical has generated a deficit of \$9,228,774. We expect to incur additional operating losses during the fiscal year ending December 31, 2016 and beyond, principally as a result of our continuing anticipated research and development costs and due to anticipated initial limited sales of the Bioflux, our planned first product. When we approach final stages of the anticipated commercialization of the Bioflux, we will have to devote and expect to continue to devote significant resources in the areas of capital expenditures and research and development costs.

### *Fiscal Year Ended December 31, 2015 Compared To Fiscal Year Ended December 31, 2014*

#### *Operating Expenses*

Total operating expenses for the fiscal year ended December 31, 2015 were \$5,130,003 compared to \$1,706,202 for the fiscal year ended December 31, 2014, as further described below.

For the fiscal year ended December 31, 2015, we incurred research and development expenses of \$1,143,453, compared to research and development expenses of \$832,661 for the fiscal year ended December 31, 2014. The increase in research and development expenses relates primarily to hiring additional members of our research and development team as well as accelerating our research and development activities as we approach the commercialization of our first product.

For the fiscal year ended December 31, 2015, we incurred general and administrative expenses of \$3,986,550, compared to general and administrative expenses of \$873,541 for the fiscal year ended December 31, 2014. The increase relates primarily to the stock based compensation of \$2,257,953 recorded during the fiscal year 2015 and an increase in professional and consulting fees of \$254,048 due to acceleration in our activities in connection with our planned commercialization of our first product.

#### *Net Loss*

Net loss for the fiscal year ended December 31, 2015 amounted to \$5,185,852, resulting in a loss per share of \$0.32, compared to \$1,706,202 for the fiscal year ended December 31, 2014, resulting in a loss per share of \$0.12. The increase in the net loss from the fiscal year ended December 31, 2014 to the fiscal year ended December 31, 2015 is primarily due to the increase in stock based compensation and acceleration of our research and development and commercialization activities in 2015.

#### *Translation Adjustment*

Translation adjustment for the year ended December 31, 2015 was \$35,313 as compared to translation adjustment of \$3,052 for the year ended December 31, 2014. This translation adjustment represents loss resulted from the translation of currency in the financial statements from iMedical's functional currency of Canadian dollars to the reporting currency in U.S. dollars.



## **Liquidity and Capital Resources**

We are a development stage company and have not yet realized any revenues from our planned operations. We have working capital of \$105,821 at December 31, 2015, and have incurred a deficit of \$9,228,774 from inception to December 31, 2015. We have funded operations primarily through the issuance of capital stock and other securities.

During the year ended December 31, 2015, we raised net cash of \$1,996,628 through the issuance of convertible promissory notes and exercise of warrants, as compared to \$1,715,695 for the year ended December 31, 2014.

As we proceed with the commercialization of the Bioflux product development we have devoted and expect to continue to devote significant resources in the areas of capital expenditures and research and development costs and operations, marketing and sales expenditures.

We expect to require additional funds to further develop our business plan, including the anticipated commercialization of the Bioflux and Biolife products. Based on our current operating plans, we will require additional resources to introduce the Bioflux into the Mobile Cardiac Telemetry market and the Biolife device into the consumer market. Since it is impossible to predict with certainty the timing and amount of funds required to launch the Bioflux and Biolife product in any other markets or any of our other proposed products, we anticipate that we will need to raise additional funds through equity or debt offerings or otherwise in order to meet our expected future liquidity requirements. Any such financing that we undertake will likely be dilutive to existing stockholders.

In addition, we expect to also need additional funds to respond to business opportunities and challenges, including our ongoing operating expenses, protecting our intellectual property, developing or acquiring new lines of business and enhancing our operating infrastructure. While we may need to seek additional funding for such purposes, we may not be able to obtain financing on acceptable terms, or at all. In addition, the terms of our financings may be dilutive to, or otherwise adversely affect, holders of our common stock. We may also seek additional funds through arrangements with collaborators or other third parties. We may not be able to negotiate any such arrangements on acceptable terms, if at all. If we are unable to obtain additional funding on a timely basis, we may be required to curtail or terminate some or all of our product lines.

## **Off Balance Sheet Arrangements**

We have no off-balance sheet arrangements that have or are reasonably likely to have a current or future effect on our financial condition, changes in financial condition, revenues or expenses, results of operations, liquidity, capital expenditures or capital resources.

## Item 9.01 Financial Statements and Exhibits

- (a) Financial Statements of Businesses Acquired. In accordance with Item 9.01(a), iMedical's audited financial statements for and as of the fiscal years ended December 31, 2015 and 2014 are included following the signature page.
- (d) Exhibits. The exhibits listed in the following Exhibit Index are filed as part of this Current Report on Form 8-K:

<b>Exhibit No.</b>	<b>Description</b>
101.INS	XBRL Instance Document
101.SCH	XBRL Taxonomy Extension Schema
101.CAL	XBRL Taxonomy Extension Calculation Linkbase
101.DEF	XBRL Taxonomy Extension Definition Linkbase
101.LAB	XBRL Taxonomy Extension Labels Linkbase
101.PRE	XBRL Taxonomy Extension Presentation Linkbase

## SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

Date: April 13, 2016

BIOTRICITY INC.

By: /s/ Waqaas Al-Siddiq  
Waqaas Al-Siddiq  
Chief Executive Officer

# **iMedical Innovations Inc.**

For the years ended December 31, 2015 and 2014

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## REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Board of Directors and Stockholders of iMedical Innovations Inc.

We have audited the accompanying balance sheets of iMedical Innovations Inc. [the “Company”] as of December 31, 2015 and 2014, and the related statements of operations and comprehensive loss, stockholders’ (deficiency) equity, and cash flows for each of the years in the two-year period ended December 31, 2015. The Company’s management is responsible for these financial statements. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The Company is not required to have, nor were we engaged to perform, an audit of its internal control over financial reporting. Our audit included consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company’s internal control over financial reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Company as of December 31, 2015 and 2014, and the results of its operations and its cash flows for each of the years in the two-year period ended December 31, 2015, in conformity with accounting principles generally accepted in the United States of America.

The accompanying financial statements have been prepared assuming that the Company will continue as a going concern. As discussed in Note 3 to the financial statements, the Company has incurred recurring losses from operations and has an accumulated deficit that raise substantial doubt about its ability to continue as a going concern. Management’s plans regarding these matters are also described in Note 3. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

*/s/ SRCO Professional Corporation*

CHARTERED PROFESSIONAL  
ACCOUNTANTS

Authorized to practise public accounting by the  
Chartered Professional Accountants of Ontario

Richmond Hill, Ontario, Canada  
April 12, 2016

# iMedical Innovations Inc.

## BALANCE SHEETS

(Expressed in US dollars)

	As at December 31, 2015 \$	As at December 31, 2014 \$
<b>CURRENT ASSETS</b>		
Cash	410,601	448,599
Harmonized sales tax recoverable	36,291	71,336
Deposits and other receivables	72,202	-
<b>Total current assets</b>	<b>519,094</b>	519,935
Equipment <i>[Note 5]</i>	-	-
<b>TOTAL ASSETS</b>	<b>519,094</b>	519,935
<b>LIABILITIES AND STOCKHOLDERS' (DEFICIENCY) EQUITY</b>		
<b>CURRENT LIABILITIES</b>		
Accounts payable and accrued liabilities <i>[Note 6]</i>	413,273	176,039
<b>Total current liabilities</b>	<b>413,273</b>	176,039
Convertible promissory notes <i>[Note 7]</i>	783,778	-
Derivative liabilities <i>[Note 8]</i>	561,220	-
<b>TOTAL LIABILITIES</b>	<b>1,758,271</b>	176,039
<b>STOCKHOLDERS' (DEFICIENCY) EQUITY</b>		
Preferred stock, no par value, unlimited authorized, no share issued and outstanding as at December 31, 2015 and 2014, respectively <i>[Note 9]</i>	-	-
Common stock, no par value, unlimited authorized, 18,798,000 and 16,315,500 shares issued and outstanding as at December 31, 2015 and 2014, respectively <i>[Note 9]</i>	4,771,954	3,959,849
Additional paid-in-capital	3,235,645	409,658
Accumulated other comprehensive (loss) income	(18,002)	17,311
Accumulated deficit	(9,228,774)	(4,042,922)
<b>Total stockholders' (deficiency) equity</b>	<b>(1,239,177)</b>	343,896
<b>TOTAL LIABILITIES AND STOCKHOLDERS' (DEFICIENCY) EQUITY</b>	<b>519,094</b>	519,935

Commitments *[Note 12]*

Subsequent events *[Note 13]*

*See accompanying notes to financial statements*

On behalf of the Board:

# iMedical Innovations Inc.

## STATEMENTS OF OPERATIONS AND COMPREHENSIVE LOSS

(Expressed in US dollars)

	Year ended December 31, 2015 \$	Year ended December 31, 2014 \$
<b>REVENUE</b>	-	-
<b>EXPENSES</b>		
General and administrative expenses <i>[Notes 9 and 11]</i>	3,986,550	873,541
Research and development expenses <i>[Note 12]</i>	1,143,453	832,661
<b>TOTAL OPERATING EXPENSES</b>	<b>5,130,003</b>	1,706,202
Accretion expense <i>[Note 7]</i>	59,875	-
Change in fair value of derivative liabilities <i>[Note 8]</i>	(4,026)	-
<b>NET LOSS BEFORE INCOME TAXES</b>	<b>(5,185,852)</b>	(1,706,202)
Income taxes <i>[Note 10]</i>	-	-
<b>NET LOSS</b>	<b>(5,185,852)</b>	(1,706,202)
Translation adjustment	(35,313)	3,050
<b>COMPREHENSIVE LOSS</b>	<b>(5,221,165)</b>	(1,703,152)
<b>LOSS PER SHARE, BASIC AND DILUTED</b>	<b>(0.32)</b>	(0.12)
<b>WEIGHTED AVERAGE NUMBER OF COMMON SHARES OUTSTANDING</b>	<b>16,167,781</b>	14,409,314

*See accompanying notes to financial statements*

# iMedical Innovations Inc.

## STATEMENTS OF STOCKHOLDERS' (DEFICIENCY) EQUITY

(Expressed in US dollars)

	Common stock		Additional paid-in- capital	Accumul ated other comprehe nsive (loss) income	Accumulat ed deficit	Total
	Shares	Amount				
		\$	\$	\$	\$	\$
<b>Balance, December 31, 2013</b>	10,517,500	2,424,646	-	14,261	(2,336,720)	102,187
Issuance of shares for cash <i>[Note 9]</i>	1,170,000	545,278	-	-	-	545,278
Issuance of shares for services <i>[Note 9]</i>	142,000	66,179	-	-	-	66,179
Issuance of warrants for services <i>[Note 9]</i>	-	-	400,335	-	-	400,335
Acquisition of net liabilities and shares outstanding -						
reverse merger <i>[Notes 1 and 9]</i>	3,300,000	-	(237,348)	-	-	(237,348)
Issuance of shares and warrants for cash <i>[Note 9]</i>	1,036,000	857,558	246,671	-	-	1,104,229
Exercise of warrants for cash <i>[Note 9]</i>	150,000	66,188	-	-	-	66,188
Translation adjustment	-	-	-	3,050	-	3,050
Net loss	-	-	-	-	(1,706,202)	(1,706,202)
<b>Balance, December 31, 2014</b>	16,315,500	3,959,849	409,658	17,311	(4,042,922)	343,896
Exercise of warrants for cash <i>[Note 9]</i>	750,000	686,975	20,221	-	-	707,196
Cancellation of shares <i>[Note 9]</i>	(1,100,000)	(89)	-	-	-	(89)
Stock based compensation <i>[Note 9]</i>	-	-	2,257,953	-	-	2,257,953
Issuance of warrants for services <i>[Note 9]</i>	-	-	672,749	-	-	672,749
Cancellation of warrants <i>[Note 9]</i>	-	124,936	(124,936)	-	-	-
Exercise of stock option plan <i>[Note 9]</i>	2,832,500	283	-	-	-	283
Translation adjustment	-	-	-	(35,313)	-	(35,313)
Net loss	-	-	-	-	(5,185,852)	(5,185,852)
<b>Balance, December 31, 2015</b>	18,798,000	4,771,954	3,235,645	(18,002)	(9,228,774)	(1,239,177)

(a) Retroactively restated to reflect the effect of the recapitalization transaction on November 21, 2014, as explained in Notes 1 and 7.

See accompanying notes to financial statements



# iMedical Innovations Inc.

## STATEMENTS OF CASH FLOWS

(Expressed in US dollars)

	Year ended December 31, 2015 \$	Year ended December 31, 2014 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Net loss	(5,185,852)	(1,706,202)
<i>Adjustments to reconcile net loss to net cash used in operating activities:</i>		
Stock based compensation	2,257,953	-
Depreciation	-	9,051
Issuance of shares for consulting services	-	66,179
Accretion expense	59,875	-
Change in fair value of derivatives liabilities	(4,026)	-
Issuance of warrants for services	672,749	400,335
<i>Changes in operating assets and liabilities:</i>		
Harmonized sales tax recoverable	25,437	(73,578)
Deposits and other receivables	(77,740)	-
Accounts payable and accrued liabilities	287,629	(77,570)
<b>Net cash used in operating activities</b>	<b>(1,963,975)</b>	<b>(1,381,785)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Proceeds from issuance of shares, net	-	1,649,507
Proceeds from issuance of convertible promissory notes, net	1,289,149	-
Proceeds from exercise of warrants	707,196	66,188
Proceeds from exercise of stock option	283	-
<b>Net cash provided by financing activities</b>	<b>1,996,628</b>	<b>1,715,695</b>
Effect of foreign currency translation	(70,651)	(1,067)
Net increase in cash during the year	32,653	333,910
Cash, beginning of year	448,599	115,756
<b>Cash, end of year</b>	<b>410,601</b>	<b>448,599</b>

See accompanying notes to financial statements

# **iMedical Innovations Inc.**

## **NOTES TO FINANCIAL STATEMENTS**

### **For the years ended December 31, 2015 and 2014**

(Expressed in US dollars)

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#### **1. NATURE OF OPERATIONS**

iMedical Innovations Inc. [the “Company” or “iMed”] was incorporated on July 3, 2014 under the laws of the Province of Ontario, Canada. The Company is engaged in research and development activities within the remote monitoring segment of preventative care. The Company is focused on a realizable healthcare business model that has an existing market and commercialization pathway. As such, its efforts to date have been devoted in building technology that enables access to this market through the development of a tangible product.

Sensor Mobility Inc. [“Sensor”] was incorporated on July 22, 2009 under the laws of the Province of Ontario, Canada. Sensor was also engaged in research and development activities within the remote monitoring segment of preventative care.

On August 11, 2014, all the stockholders of Sensor entered into a series of roll over agreements for the sale of their shares to iMedical Innovations Inc. in accordance with section 85 (1) of the Income Tax Act (Canada). Pursuant to these agreements, all the stockholders of Sensor received twice the number of shares of iMed in exchange for their shares in Sensor. Accordingly, iMed issued 11,829,500 shares in exchange for 5,914,750 shares of Sensor, which were subsequently cancelled as a result of amalgamation. The amalgamation became effective from November 21, 2014, pursuant to approval by Canada Revenue Agency. Immediately prior to the Amalgamation, iMed had net liabilities of \$237,348 and 3,300,000 outstanding shares of common stock, which are presented in the financial statements.

As the former stockholders of Sensor became the majority stockholders of iMed after amalgamation, this transaction has been accounted for as a reverse merger and was treated as an acquisition of iMed (legal acquirer) and a recapitalization of Sensor (accounting acquirer). As Sensor was the accounting acquirer, the results of its operations carried over. Consequently, the assets and liabilities and the historical operations reflected in the financial statements for the periods prior to November 21, 2014, are those of Sensor and are recorded at historical cost basis. Effective from November 21, 2014, the Company’s financial statements include the assets, liabilities and operations of iMed.

#### **2. BASIS OF PRESENTATION AND MEASUREMENT**

The financial statements of the Company have been prepared in accordance with accounting principles generally accepted in the United States of America (“US GAAP”) and are expressed in United States dollars (“USD”).

#### **3. GOING CONCERN**

The financial statements have been prepared on a going concern basis, which contemplates the realization of assets and satisfaction of liabilities in the normal course of business. The Company has incurred recurring losses from operations and as at December 31, 2015 and December 31, 2014 had accumulated deficit of \$9,228,774 and \$4,042,922, respectively. Management anticipates the Company will attain profitable status and improve its liquidity through continued business development and

additional debt or equity investment in the Company. Management is pursuing various sources of financing.

On October 31, 2015, the Company engaged an agent to act as exclusive financial advisor to the Company with respect to assisting the Company in its capital raising efforts as well as assisting the Company in the review of potential financing alternatives available to it and to provide recommendations with respect to the options available to it for meeting its capital needs. Under the engagement agreement, the agent will represent the Company as the sole or lead placement agent, underwriter, book-runner or similar representation in its efforts to obtain financing of up to \$12 million in the form of a private placement, public offering, whether in one or a series of transactions, in a private or public offering of equity, convertible debt or equity, equity linked securities or any other securities.

The Company's continued existence is dependent upon its ability to continue to execute its operating plan and to obtain additional debt or equity financing. There can be no assurance that the necessary debt or equity financing will be available, or will be available on terms acceptable to the Company, in which case the Company may be unable to meet its obligations. Should the Company be unable to realize its assets and discharge its liabilities in the normal course of business, the net realizable value of its assets may be materially less than the amounts recorded in the financial statements. The financial statements do not include any adjustments relating to the recoverability of recorded asset amounts that might be necessary should the Company be unable to continue in existence.

#### **4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

##### Cash

Cash includes cash on hand and balances with banks.

##### Use of Estimates

The preparation of financial statements in conformity with US GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Areas involving significant estimates and assumptions include: deferred income tax assets and related valuation allowance, accruals and valuation of warrants and stock options. Actual results could differ from those estimates. These estimates are reviewed periodically, and, as adjustments become necessary, they are reported in earnings in the period in which they become known.

##### Earnings (Loss) Per Share

The Company has adopted the Financial Accounting Standards Board's ("FASB") Accounting Standards Codification ("ASC") Topic 260-10 which provides for calculation of "basic" and "diluted" earnings per share. Basic earnings per share includes no dilution and is computed by dividing net income or loss available to common stockholders by the weighted average number of common shares outstanding for the period. Diluted earnings per share reflect the potential dilution of securities that could share in the earnings of an entity. Diluted earnings per share exclude all potentially dilutive shares if their effect is anti-dilutive. There were no potentially dilutive shares outstanding as at December 31, 2015 and 2014.

##### Foreign Currency Translation

The functional currency of the Company is Canadian dollar. Transactions denominated in currencies other than the functional currency are translated into the functional currency at the exchange rates prevailing at the dates of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated using the exchange rate prevailing at the balance sheet date. Non-monetary assets and liabilities are translated using the historical rate on the date of the transaction. All exchange gains or losses arising from translation of these foreign currency transactions are included in net income (loss) for the year. The translation gains and losses resulting from the changes in exchange rates are reported in accumulated other comprehensive gain (loss).

### Equipment

Equipment are stated at cost less accumulated depreciation and depreciated over their estimated useful lives at the following rate and method.

Furniture and fixtures	3 year straight line
Computer equipment	3 year straight line

Routine repairs and maintenance are expensed as incurred. Improvements, that are betterments, are capitalized at cost. The Company applies a half-year rule in the year of acquisition.

### Impairment of Long-Lived Assets

In accordance with ASC 360-10, the Company, on a regular basis, reviews the carrying amount of long-lived assets for the existence of facts or circumstances, both internally and externally, that suggest impairment. The Company determines if the carrying amount of a long-lived asset is impaired based on anticipated undiscounted cash flows, before interest, from the use of the asset. In the event of impairment, a loss is recognized based on the amount by which the carrying amount exceeds the fair value of the asset. Fair value is determined based on appraised value of the assets or the anticipated cash flows from the use of the asset or asset group, discounted at a rate commensurate with the risk involved.

### Fair Value of Financial Instruments

ASC 820 defines fair value, establishes a framework for measuring fair value and expands required disclosure about fair value measurements of assets and liabilities. ASC 820-10 defines fair value as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. ASC 820-10 also establishes a fair value hierarchy, which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The standard describes three levels of inputs that may be used to measure fair value:

- Level 1 – Valuation based on quoted market prices in active markets for identical assets or liabilities.
- Level 2 – Valuation based on quoted market prices for similar assets and liabilities in active markets.
- Level 3 – Valuation based on unobservable inputs that are supported by little or no market activity, therefore requiring management’s best estimate of what market participants would use as fair value.

In instances where the determination of the fair value measurement is based on inputs from different levels of the fair value hierarchy, the level in the fair value hierarchy within which the entire fair value measurement falls is based on the lowest level input that is significant to the fair value measurement in its entirety. The Company’s assessment of the significance of a particular input to the fair value measurement in its entirety requires judgment, and considers factors specific to the asset or liability.

Fair value estimates discussed herein are based upon certain market assumptions and pertinent information available to management. The respective carrying value of certain on-balance-sheet financial instruments approximated their fair values due to the short-term nature of these instruments or interest rates that are comparable to market rates. These financial instruments include cash and accounts payable. The Company’s cash, which is carried at fair value, is classified as a Level 1

financial instrument. The Company's bank accounts are maintained with financial institutions of reputable credit, therefore, bear minimal credit risk.

### Income Taxes

The Company accounts for income taxes in accordance with ASC 740. The Company provides for federal and provincial income taxes payable, as well as for those deferred because of the timing differences between reporting income and expenses for financial statement purposes versus tax purposes. Deferred tax assets and liabilities are recognized for the future tax consequences attributable to differences between the carrying amount of assets and liabilities for financial reporting purposes and the amounts used for income tax purposes. Deferred tax assets and liabilities are measured using the enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recoverable or settled. The effect of a change in tax rates is recognized as income or expense in the period of the change. A valuation allowance is established, when necessary, to reduce deferred income tax assets to the amount that is more likely than not to be realized.

### Research and Development

Research and development costs, which relate primarily to product and software development, are charged to operations as incurred. Under certain research and development arrangements with third parties, the Company may be required to make payments that are contingent on the achievement of specific developmental, regulatory and/or commercial milestones. Before a product receives regulatory approval, milestone payments made to third parties are expensed when the milestone is achieved. Milestone payments made to third parties after regulatory approval is received are capitalized and amortized over the estimated useful life of the approved product.

### Stock Based Compensation

The Company accounts for share-based payments in accordance with the provision of ASC 718, which requires that all share-based payments issued to acquire goods or services, including grants of employee stock options, be recognized in the statement of operations based on their fair values, net of estimated forfeitures. ASC 718 requires forfeitures to be estimated at the time of grant and revised, if necessary, in subsequent periods if actual forfeitures differ from those estimates. Compensation expense related to share-based awards is recognized over the requisite service period, which is generally the vesting period.

The Company accounts for stock based compensation awards issued to non-employees for services, as prescribed by ASC 718-10, at either the fair value of the services rendered or the instruments issued in exchange for such services, whichever is more readily determinable, using the guidelines in ASC 505-50. The Company issues compensatory shares for services including, but not limited to, executive, management, accounting, operations, corporate communication, financial and administrative consulting services.

### Operating Leases

The Company leases office space and certain office equipment under operating lease agreements. The lease term begins on the date of initial possession of the leased property for purposes of recognizing lease expense on a straight-line basis over the term of the lease. Lease renewal periods are considered on a lease-by-lease basis and are generally not included in the initial lease term.

### Convertible Notes Payable and Derivative Instruments

The Company accounts for conversion options embedded in convertible notes in accordance with ASC 815. ASC 815 generally requires companies to bifurcate conversion options embedded in convertible notes from their host instruments and to account for them as free standing derivative financial instruments. ASC 815 provides for an exception to this rule when convertible notes, as host instruments, are deemed to be conventional, as defined by ASC 815-40.



The Company accounts for convertible notes deemed conventional and conversion options embedded in non-conventional convertible notes which qualify as equity under ASC 815, in accordance with the provisions of ASC 470-20, which provides guidance on accounting for convertible securities with beneficial conversion features. Accordingly, the Company records, as a discount to convertible notes, the intrinsic value of such conversion options based upon the differences between the fair value of the underlying common stock at the commitment date of the note transaction and the effective conversion price embedded in the note. Debt discounts under these arrangements are amortized over the term of the related debt.

### Recently Issued Accounting Pronouncements

In June 2014, the FASB issued Accounting Standards Update ASU 2014-10, “Development Stage Entities”. The amendments in this update remove the definition of a development stage entity from the Master Glossary of the ASC thereby removing the financial reporting distinction between development stage entities and other reporting entities from U.S. GAAP. In addition, the amendments eliminate the requirements for development stage entities to (1) present inception-to-date information in the statements of income, cash flows, and shareholder equity, (2) label the financial statements as those of a development stage entity, (3) disclose a description of the development stage activities in which the entity is engaged, and (4) disclose in the first year in which the entity is no longer a development stage entity that in prior years it had’ been in the development stage. The Company adopted this amendment beginning from January 1, 2014. The amendments in this update were applied retrospectively.

In May 2014, an accounting pronouncement was issued by the FASB to clarify existing guidance on revenue recognition. This guidance includes the required steps to achieve the core principle that a company should recognize revenue when it transfers promised goods or services to customers in an amount that reflects the consideration to which the company expects to be entitled in exchange for those goods or services. This pronouncement is effective for fiscal years and interim periods beginning after December 15, 2017, with early adoption permitted. The guidance permits the use of one of two retrospective transition methods. The Company has not yet selected a transition method nor have determined the effect that the adoption of the pronouncement may have on its financial position and/or results of operations.

On January 1, 2015, the Company adopted the accounting pronouncement issued by the FASB updating existing guidance on discontinued operations. This guidance raises the threshold for a disposal to qualify as a discontinued operation and requires new disclosures of both discontinued operations and certain other disposals that do not meet the definition of a discontinued operation. This pronouncement is aimed at reducing the frequency of disposals reported as discontinued operations by focusing on strategic shifts that have or will have a major effect on an entity’s operations and financial results. The Company will consider this guidance in conjunction with future disposals, if any.

In April 2015, an accounting pronouncement was issued by the FASB to update the guidance related to the presentation of debt issuance costs. This guidance requires debt issuance costs, related to a recognized debt liability, be presented in the balance sheet as a direct deduction from the carrying amount of the related debt liability rather than being presented as an asset. This pronouncement is effective retrospectively for fiscal years beginning after December 15, 2015, with early adoption permitted. The Company intend to adopt this pronouncement on January 1, 2016, and the adoption will not have a material impact on its financial position and/or results of operations.

In September 2015, an accounting pronouncement was issued by the FASB which eliminates the requirement that an acquirer in a business combination account for measurement-period adjustments retrospectively. Instead, an acquirer will recognize a measurement-period adjustment during the period in which it determines the amount of the adjustment. This pronouncement is effective for fiscal years beginning after December 15, 2015, with early adoption permitted. The Company intend to adopt this pronouncement on January 1, 2016, and the adoption will not have a material impact on its financial position and/or results of operations.

In November 2015, an accounting pronouncement was issued by the FASB to simplify the presentation of deferred income taxes within the balance sheet. This pronouncement eliminates the requirement that deferred tax assets and liabilities are presented as current or noncurrent based on the nature of the underlying assets and liabilities. Instead, the pronouncement requires all deferred tax assets and liabilities, including valuation allowances, be classified as noncurrent. This pronouncement is effective for fiscal years beginning after December 15, 2016, with early adoption permitted. The Company intend to adopt this pronouncement on January 1, 2017, and the adoption will not have a material impact on its financial position and/or results of operations.

## 5. EQUIPMENT

	As at December 31, 2015 \$	As at December 31, 2014 \$
Furniture	41,272	41,272
Computer equipment	27,826	27,826
Total cost	69,098	69,098
Less: Accumulated depreciation	(69,098)	(69,098)
	-	-

## 6. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	As at December 31, 2015 \$	As at December 31, 2014 \$
Trade accounts payable	274,055	130,913
Accrued liabilities	139,218	45,126
	413,273	176,039

## 7. CONVERTIBLE PROMISSORY NOTES

Pursuant to a term sheet offering of \$2,000,000, the Company during the year ended December 31, 2015 issued convertible promissory notes to various accredited investors amounting to \$1,368,978. These notes have a maturity date of 24 months and carry annual interest rate of 11%. The note holders have the right until any time until the note is fully paid, to convert any outstanding and unpaid principal portion of the note, and accrued interest, into fully paid and non-assessable shares of Common Stock. The note has a conversion price initially set at \$1.78. Upon any future financings completed by the Company, the conversion price will reset to 75% of the future financing pricing. These notes do not contain prepayment penalties upon redemption. These debentures are secured by all of the present and after acquired property of the Company. However, the Company can force conversion of these notes, if during the term of the agreement, the Company completes a public listing and the Common Share price exceeds the conversion price for at least 20 consecutive trading days. At the closing of the Notes, the Company issued cash (7%) and warrants (7% of the number of Common Shares into which the Notes may be converted) to a brokers. The brokers receive 3% in cash and warrants for those investors in the Presidents List. The warrants have a term of 24 months and a similar reset provision based on future financings.

The embedded conversion features and reset feature in the notes and broker warrants have been accounted for as a derivative liability based on FASB guidance (refer Note 8).

The details of the outstanding convertible promissory notes are as follows:

	\$
Face value of convertible promissory notes issued during the year	1,368,978
Discount recognised at issuance due to embedded derivatives	(479,479)
Cash issuance costs	(79,829)
Fair value of broker warrants at issuance	(85,767)
Accretion expense for the year	59,875
<b>Accreted value of convertible promissory notes as at December 31, 2015</b>	<b>783,778</b>

The Company incurred \$79,829 in cash as issuance costs and issued 43,161 broker warrants. The cash issuance costs and fair value of these warrants at issuance have been adjusted against the liability and accreted over the term of these notes using an effective interest rate ranging from 20.5% to 30.5%.

As explained in detail in Note 13, all outstanding convertible promissory notes were exchanged/adjusted pursuant to Exchange Agreement effective February 2, 2016.

## 8. DERIVATIVE LIABILITIES

In connection with the sale of debt or equity instruments, the Company may sell options or warrants to purchase our common stock. In certain circumstances, these options or warrants may be classified as derivative liabilities, rather than as equity. Additionally, the debt or equity instruments may contain embedded derivative instruments, such as embedded derivative features which in certain circumstances may be required to be bifurcated from the associated host instrument and accounted for separately as a derivative instrument liability.

The Company's derivative instrument liabilities are re-valued at the end of each reporting period, with changes in the fair value of the derivative liability recorded as charges or credits to income in the period in which the changes occur. For options, warrants and bifurcated embedded derivative features that are accounted for as derivative instrument liabilities, the Company estimates fair value using either quoted market prices of financial instruments with similar characteristics or other valuation techniques. The valuation techniques require assumptions related to the remaining term of the instruments and risk-free rates of return, our current common stock price and expected dividend yield, and the expected volatility of our common stock price over the life of the option.

The derivative liabilities arising from convertible promissory notes and related issuance of broker warrants are as follows:

	Convertible	Broker	Total
	notes	warrants	
	\$	\$	\$
Derivative fair value at issuance	479,479	85,767	565,246
Change in fair value of derivatives	1,473	(5,499)	(4,026)
<b>Derivative liabilities as at December 31, 2015</b>	<b>480,952</b>	<b>80,268</b>	<b>561,220</b>

The lattice methodology was used to value the convertible notes issued and the related broker warrants, with the following assumptions:

<b>Assumptions</b>	<b>December 31 2015</b>
Dividend yield	0.00%
Risk-free rate for term	0.33%-0.72%
Volatility	98%-100%
Remaining terms (years)	1.72-2
Stock price (\$ per share)	2

## **9. STOCKHOLDERS' (DEFICIENCY) EQUITY**

### **Authorized stock**

Until August 11, 2014, the Company was authorized to issue unlimited number of Class "A" preferred shares, optionally redeemable at a price to be agreed by the stockholders, with no par value and unlimited number of Class "A" common shares and Class "B" common shares with no par value. Class A preferred shares were classified as equity as they did not meet the requirements of mandatorily redeemable financial instruments pursuant to ASC 480.

On August 11, 2014, the Company's Articles of Association were amended thereby consolidating various classes of shares which were then issued into common shares and changing the Company's authorized shares to unlimited number of common shares and an unlimited number of preferred shares.

### **Issued and outstanding stock**

During April 2014, Sensor entered into agreements for issuance of warrants against services with four of its then stockholders and issued 475,000 warrants (previously 237,500 warrants) entitling those stockholders to purchase one common share (previously preferred class A share) against each warrant at an exercise price of \$0.46 per warrant to be exercised within one year from the issuance date. The fair value of the warrants on the issuance date was \$400,335, which is included as consulting charges in general and administrative expenses during the year ended December 31, 2014 with corresponding credit to additional paid-in-capital. The fair value has been estimated using a multi-nomial lattice model with an expected life of 365 days, dividend yield of 0%, stock price of \$0.46, a risk free rate of 0.06% and expected volatility of 105%, determined based on comparable companies historical volatilities.

Pursuant to roll over agreements dated August 11, 2014, as described in Note 1, all the above warrants which were issued by Sensor were cancelled and were reissued by iMedical Innovations Inc.

During June and July 2014, Sensor issued 1,170,000 common shares (previously 585,000 Class "A" preferred shares) through various subscription agreements issue at price of \$0.47 for aggregate cash proceeds of \$545,278.

During July 2014, Sensor issued 142,000 common shares (previously 71,000 Class "A" preferred shares) for consulting services at fair value of \$0.47 per share, determined based on recent private placements. Accordingly, the Company recognized \$66,179 as consulting expenses, which are included in general and administrative expenses during the year ended December 31, 2014 with corresponding credit to common stock.

As described in Note 1, On August 11, 2014, all the stockholders of Sensor entered into a series of roll over agreements for the sale of their shares to iMedical Innovations Inc. in accordance with section 85 (1) of the Income Tax Act (Canada). Pursuant to these agreements, all the stockholders of Sensor received twice the number of shares of iMed in exchange for their shares in Sensor. Accordingly, iMed issued 11,829,500 shares in exchange for 5,914,750 shares of Sensor, which were subsequently cancelled as a result of amalgamation. The amalgamation became effective from November 21, 2014, pursuant to approval by Canada Revenue Agency. Immediately prior to Amalgamation, iMed had net liabilities of \$237,348 and 3,300,000 outstanding shares of common stock, which are presented in the financial statements.

During November 2014, iMed issued 1,036,000 units at an exercise price of \$1.10 and received gross cash proceeds of \$1,142,837 (net proceeds of \$1,104,229). Each unit comprised of 1,036,000 common shares and 1,554,000 warrants to be exercised at \$1.10 within 120 to 270 days from the date of issuance. In connection with the proceeds received, the Company paid in cash \$38,609 as finder's fees and issued 51,080 broker warrants to be exercised at \$1.10 within 365 days from the date of issuance. The fair value of these warrants amounting to \$246,671 has been estimated using a multi-nomial lattice model with an expected life of 365 days, dividend yield of 0%, stock price of \$1.10, a risk free rate ranging from 0.02% to 0.07% and expected volatility of 89%, determined based on comparable companies historical volatilities. The fair value of these warrants were allocated to cash with corresponding credit to additional paid-in-capital. During May 2015 804,000 warrants expired out of total issuance of 1,554,000, which has resulted in transfer of \$124,936 from additional paid-in-capital to common stock.

In addition during November 2014, 150,000 warrants were exercised at a price of \$0.44 per share and the Company received cash proceeds of \$66,188, which has been credited to common stock.

During March and May 2015, 500,000 warrants were exercised at a price of \$1.01 per share and the Company received gross cash proceeds of \$500,584 (net proceeds of \$470,758). In connection with the proceeds received, the Company paid in cash \$35,420 as finder's fees and issued 35,000 broker warrants which were fair valued at \$5,594 and were allocated to cash with corresponding credit to additional paid-in-capital. The fair value has been estimated using a multi-nomial lattice model with an expected life of 365 days, dividend yield of 0%, stock price of \$1.01, a risk free rate ranging from 0.04% to 1.07% and expected volatility of 94%, determined based on comparable companies historical volatilities.

During May 2015, iMed repurchased 1,100,000 of its outstanding common shares at cost from a related party, by virtue of significant influence. These shares were cancelled upon their repurchase.

During August and September 2015, 250,000 warrants were exercised at a price of \$1.05 per share and the Company received gross cash proceeds of \$253,800 (net proceeds of \$236,438). In connection with the proceeds received, the Company paid in cash \$17,362 as finder's fees and issued 17,500 broker warrants which were fair valued at \$14,627 and were allocated to cash with corresponding credit to additional paid-in-capital. The fair value has been estimated using a multi-nomial lattice model with an expected life of 24 months, a risk free rate ranging from 0.04% to 1.07%, stock price of \$2 and expected volatility in the range of 98% to 100%, determined based on comparable companies historical volatilities.

During September and October 2015, iMed entered into agreements for the issuance for a total of 605,000 warrants against services entitling to purchase one common share against each warrant at an

exercise price of \$1 per warrant to be exercised within 180 to 730 days from the issuance date. The fair value of the warrants on the issuance date was \$672,749, which is included as consulting charges in general and administrative expenses during the year ended December 31, 2015 with corresponding credit to additional paid-in-capital. The fair value has been estimated using a multi-nomial lattice model with an expected life ranging from 180 to 730 days, a risk free rate ranging from 0.04% to 1.07%, stock price of \$2, annual attrition rate of 5% and expected volatility in the range of 98% to 100%, determined based on comparable companies historical volatilities.

In addition as explained in detail in Note 13, all outstanding common stock, warrant's and options were exchanged/adjusted pursuant to Exchange Agreement effective February 2, 2016.

### Stock-based compensation

On March 30, 2015, the Company approved Directors, Officers and Employees Stock Option Plan, under which it authorized and issued 3,000,000 options. This plan was established to enable the Company to attract and retain the services of highly qualified and experience directors, officers, employees and consultants and to give such person an interest in the success of the Company.

The fair value of each option granted is estimated at the time of grant using multi-nomial lattice model using the following assumptions:

	<b>2015</b>
Exercise price (\$)	0.0001
Risk free interest rate	0.04% to 1.07%
Expected term (Years)	10
Expected volatility	94%
Expected dividend yield	0%
Fair value of option (\$)	0.74
Expected forfeiture (attritriion) rate	5% to 20%

50% of the grants will either vest immediately or at the time of FDA (Food and Drug Administration) filing date and 50% will vest upon Liquidity Trigger. Liquidity Trigger means the day on which the board of directors resolve in favour of i) the Company is able to raise a certain level of financing; ii) a reverse takeover transaction that results in the Company being a reporting issuer, and iii) initial public offering that results in the Company being a reporting issuer.

These grants will expire on the tenth anniversary of the grant date. The risk free interest rate is based on the yield of U.S. Treasury securities that correspond to the expected holding period of the options. The volatility was determined based on comparable companies' historical volatilities. The expected forfeiture (attrition) rates were based on the position of the employee receiving the options. The dividend yield was based on an expected future dividend rate for the period at the time of grant.

The following table summarizes the stock option activities of the Company:

	<b>Number of options</b>	<b>Weighted average exercise price (\$)</b>
Granted	3,000,000	0.0001
Exercised	(2,832,500)	0.0001
Outstanding as of December 31, 2015	167,500	0.0001

The fair value of options at the issuance date were determined at \$2,257,953 which were fully expensed during the year ended December 31, 2015 based on vesting period and were included in general and administrative expenses with corresponding credit to additional paid-in-capital.

During the year ended December 31, 2015, 2,832,500 options were exercised by those employees who met the vesting conditions as described above.



## 10. INCOME TAXES

### Income taxes

The provision for income taxes differs from that computed at Canadian corporate tax rate of approximately 15.50% (2014 - 15.50%) as follows:

	<b>Year ended December 31, 2015</b>	<b>Year ended December 31, 2014</b>
	<b>\$</b>	<b>\$</b>
Net loss for the year before income taxes	(5,185,852)	(1,706,202)
Expected income tax recovery from net loss	(803,807)	(264,461)
Non-deductible expenses	462,915	72,310
Other temporary differences	(2,859)	(116)
Change in valuation allowance	343,751	192,267
	-	-

### Deferred tax assets

	<b>As at December 31, 2015</b>	<b>As at December 31, 2014</b>
	<b>\$</b>	<b>\$</b>
Non-capital loss carry forwards	756,534	404,127
Other temporary differences	23,565	5,870
Change in valuation allowance	(780,099)	(409,997)
	-	-

As of December 31, 2015 and 2014, the Company determined that a valuation allowance relating to above deferred tax asset of the Company was necessary. This determination was based largely on the negative evidence represented by the losses incurred. The Company decided not to recognize any deferred tax asset, as it is not more likely than not to be realized. Therefore, a valuation allowance of \$780,099 and \$409,997, for the years ended December 31, 2015 and 2014, respectively, was recorded to offset deferred tax assets.

As of December 31, 2015 and 2014, the Company has approximately \$4,880,865 and \$2,607,270, respectively, of non-capital losses available to offset future taxable income. These losses will expire between 2032 to 2034.

As of December 31, 2015 and 2014, the Company is not subject to any uncertain tax positions.

## **11. RELATED PARTY TRANSACTIONS**

The Company's transactions with related parties were carried out on normal commercial terms and in the course of the Company's business.

Other than those disclosed elsewhere in the financial statements, the related party transactions are as follows:

General and administrative expenses for the years ended December 31, 2015 and 2014 include consulting charges of \$Nil, and \$66,179, respectively in connection with issuance of shares/warrants to certain stockholders of the Company for their consulting services as explained in Note 9.

In addition, the Company paid consulting charges in cash to its stockholders amounting to \$249,145 and \$198,611 for the years ended December 31, 2015 and 2014, respectively.

## **12. COMMITMENTS**

- a) On September 14, 2014, iMedical finalized an agreement with CardioComm Solutions Inc. ("CardioComm") for the development of a customized software for the ECG. The term of this agreement is later of 5 years or completion of all services from the effective date of agreement, which is September 14, 2014. Pursuant to this agreement, iMedical paid CardioComm a non-refundable royalty advance of \$224,775 (CAD 250,000), which was fully expensed during year ended December 31, 2014 as the Company is still under research and development phase. In addition, the Company has committed to pay \$584,415 for design of a Windows Operating System ECG Management Software in accordance with an estimated payment schedules for the work performed. During the years ended December 31, 2015 and 2014, Company paid \$281,520 and \$87,662, which were expensed and included in research and development expenses.
- b) On July 4, 2014, iMedical entered into an operating lease contract for its office premises in Mississauga, Ontario for a one year term. The monthly lease payment was \$3,910 which was increased to \$7,931. The lease agreement also include provisions of Cloud Hosting services at \$2,737 per month and telephone and internet services at \$1,173 per month.

## **13. SUBSEQUENT EVENTS**

The Company's management has evaluated subsequent events up to April 12, 2016, the date the financial statements were issued, pursuant to the requirements of ASC 855 and has determined the following material subsequent events:

On February 2, 2016, Biotricity Inc., a corporation incorporated under the laws of the State of Nevada (the "Parent" and "Biotricity"), 1061806 BC LTD., a wholly owned subsidiary of Biotricity, and a corporation incorporated under the laws of the Province of British Columbia ("Calco"), 1062024 BC LTD., a subsidiary of Calco and a corporation incorporated under the laws of the Province of British Columbia ("Exchangeco"), iMedical Innovations Inc., a corporation incorporated under the laws of the Province of Ontario ("iMedical") and the Shareholders of iMedical entered into an Exchange Agreement in connection with the closing of the Acquisition Transaction as detailed below:

- Biotricity' s sole existing director resigned and a new director who is the sole director of iMedical was appointed to fill the vacancy;
- Biotricity' s sole Chief Executive Officer and sole officer, who beneficially owned 6,500,000 shares of outstanding common stock, resigned from all positions and transferred all of his shares back for cancellation;
- The existing management of iMedical were appointed as executive officers; and

- The existing shareholders of iMedical entered into a transaction whereby their existing common shares of iMedical were exchanged for either (a) a new class of shares that are exchangeable for shares of Biotricity's common stock, or (b) shares of Biotricity's common stock, which (assuming exchange of all such exchangeable shares) would equal in the aggregate a number of shares of Biotricity's common stock that constitute 90% of Biotricity's issued and outstanding shares.

In addition, effective on the closing date of the acquisition transaction:

- Biotricity issued approximately 1.197 shares of its common stock in exchange for each common share of iMedical held by iMedical shareholders who in general terms, are not residents of Canada (for the purposes of the Income Tax Act (Canada));
- Shareholders of iMedical who in general terms, are Canadian residents (for the purposes of the Income Tax Act (Canada)) received approximately 1.197 Exchangeable Shares in the capital of Exchangeco in exchange for each common share of iMedical held;
- Each outstanding option to purchase common shares in iMedical (whether vested or unvested) was exchanged, without any further action or consideration on the part of the holder of such option, for approximately 1.197 economically equivalent replacement options with an inverse adjustment to the exercise price of the replacement option to reflect the exchange ratio of approximately 1.197:1;
- Each outstanding warrant to purchase common shares in iMedical was adjusted, in accordance with the terms thereof, such that it entitles the holder to receive approximately 1.197 shares of the common stock of Biotricity for each Warrant, with an inverse adjustment to the exercise price of the Warrants to reflect the exchange ratio of approximately 1.197:1
- Each outstanding advisor warrant to purchase common shares in iMedical was adjusted, in accordance with the terms thereof, such that it entitles the holder to receive approximately 1.197 shares of the common stock of Biotricity for each Advisor Warrant, with an inverse adjustment to the exercise price of the Advisor Warrants to reflect the exchange ratio of approximately 1.197:1; and
- The outstanding 11% secured convertible promissory notes of iMedical were adjusted, in accordance with the adjustment provisions thereof, as and from closing, so as to permit the holders to convert (and in some circumstances permit the Company to force the conversion of) the Convertible Debentures into shares of the common stock of Biotricity at a 25% discount to purchase price per share in Biotricity's our next offering.

As a result, Biotricity's management have determined to treat the acquisition as a reverse merger and recapitalization for accounting purposes, with iMedical as the acquirer for accounting purposes.

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12 Months Ended

Document and Entity Information - USD (\$)

Dec. 31, 2015

Jun. 30, 2015

**Document and Entity Information:**

<a href="#">Entity Registrant Name</a>	BIOTRICITY INC.	
<a href="#">Document Type</a>	8-K	
<a href="#">Document Period End Date</a>	Dec. 31, 2015	
<a href="#">Trading Symbol</a>	btcy	
<a href="#">Amendment Flag</a>	false	
<a href="#">Entity Central Index Key</a>	0001630113	
<a href="#">Current Fiscal Year End Date</a>	--12-31	
<a href="#">Entity Common Stock, Shares Outstanding</a>	18,798,000	
<a href="#">Entity Public Float</a>		\$ 0
<a href="#">Entity Filer Category</a>	Smaller Reporting Company	
<a href="#">Entity Current Reporting Status</a>	Yes	
<a href="#">Entity Voluntary Filers</a>	No	
<a href="#">Entity Well-known Seasoned Issuer</a>	No	
<a href="#">Document Fiscal Year Focus</a>	2015	
<a href="#">Document Fiscal Period Focus</a>	FY	

X

- Definition

If the value is true, then the document is an amendment to previously- filed/accepted document.

+ References

No definition available.

+ Details

**Name:** dei\_AmendmentFlag

**Namespace Prefix:** dei\_

**Data Type:** xbrli:booleanItemType

**Balance Type:** na

**Period Type:** duration

X

[- Definition](#)

End date of current fiscal year in the format - - MM- DD.

[+ References](#)

No definition available.

[+ Details](#)

**Name:** dei\_CurrentFiscalYearEndDate

**Namespace Prefix:** dei\_

**Data Type:** xbrli:gMonthDayItemType

**Balance Type:** na

**Period Type:** duration

X

[- Definition](#)

This is focus fiscal period of the document report. For a first quarter 2006 quarterly report, which may also provide financial information from prior periods, the first fiscal quarter should be given as the fiscal period focus. Values: FY, Q1,Q2, Q3, Q4, H1, H2, M9, T1, T2, T3, M8, CY.

[+ References](#)

No definition available.

[+ Details](#)

**Name:** dei\_DocumentFiscalPeriodFocus

**Namespace Prefix:** dei\_

**Data Type:** dei:fiscalPeriodItemType

**Balance Type:** na

**Period Type:** duration

X

[- Definition](#)

This is focus fiscal year of the document report in CCYY format. For a 2006 annual report, which may also provide financial information from prior periods, fiscal 2006 should be given as the fiscal year focus. Example: 2006.

[+ References](#)

No definition available.

[+ Details](#)

**Name:** dei\_DocumentFiscalYearFocus

**Namespace Prefix:** dei\_

**Data Type:** xbrli:gYearItemType

**Balance Type:** na

**Period Type:** duration

X

[- Definition](#)

The end date of the period reflected on the cover page if a periodic report. For all other reports and registration statements containing historical data, it is the date up through which that historical data is presented. If there is no historical data in the report, use the filing date. The format of the date is CCYY- MM- DD.

[+ References](#)

No definition available.

[+ Details](#)

**Name:** dei\_DocumentPeriodEndDate

**Namespace Prefix:** dei\_

**Data Type:** xbrli:dateItemType

**Balance Type:** na

**Period Type:** duration

X

- Definition

The type of document being provided (such as 10- K, 10- Q, 485BPOS, etc). The document type is limited to the same value as the supporting SEC submission type, or the word "Other".

+ References

No definition available.

+ Details

**Name:** dei\_DocumentType

**Namespace Prefix:** dei\_

**Data Type:** dei:submissionTypeItemType

**Balance Type:** na

**Period Type:** duration

X

- Definition

A unique 10- digit SEC- issued value to identify entities that have filed disclosures with the SEC. It is commonly abbreviated as CIK.

+ References

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher SEC

- Name Regulation 12B

- Number 240

- Section 12b

- Subsection 1

+ Details

**Name:** dei\_EntityCentralIndexKey

**Namespace Prefix:** dei\_

**Data Type:** dei:centralIndexKeyItemType

**Balance Type:** na

**Period Type:** duration

X

- Definition

Indicate number of shares or other units outstanding of each of registrant's classes of capital or common stock or other ownership interests, if and as stated on cover of related periodic report. Where multiple classes or units exist define each class/interest by adding class of stock items such as Common Class A [Member], Common Class B [Member] or Partnership Interest [Member] onto the Instrument [Domain] of the Entity Listings, Instrument.

+ References

No definition available.

+ Details

**Name:** dei\_EntityCommonStockSharesOutstanding

**Namespace Prefix:** dei\_

**Data Type:** xbrli:sharesItemType

**Balance Type:** na

**Period Type:** instant

X

- Definition

Indicate "Yes" or "No" whether registrants (1) have filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that registrants were required to file such reports), and (2) have been subject to such filing requirements for the past 90 days.

This information should be based on the registrant's current or most recent filing containing the related disclosure.

[+ References](#)

No definition available.

[+ Details](#)

**Name:** dei\_EntityCurrentReportingStatus

**Namespace Prefix:** dei\_

**Data Type:** dei:yesNoItemType

**Balance Type:** na

**Period Type:** duration

X

[- Definition](#)

Indicate whether the registrant is one of the following: (1) Large Accelerated Filer, (2) Accelerated Filer, (3) Nonaccelerated Filer, (4) Smaller Reporting Company (Non- accelerated) or (5) Smaller Reporting Accelerated Filer. Definitions of these categories are stated in Rule 12b- 2 of the Exchange Act. This information should be based on the registrant's current or most recent filing containing the related disclosure.

[+ References](#)

No definition available.

[+ Details](#)

**Name:** dei\_EntityFilerCategory

**Namespace Prefix:** dei\_

**Data Type:** dei:filerCategoryItemType

**Balance Type:** na

**Period Type:** duration

X

[- Definition](#)

State aggregate market value of voting and non- voting common equity held by non- affiliates computed by reference to price at which the common equity was last sold, or average bid and asked price of such common equity, as of the last business day of registrant's most recently completed second fiscal quarter. The public float should be reported on the cover page of the registrants form 10K.

[+ References](#)

No definition available.

[+ Details](#)

**Name:** dei\_EntityPublicFloat

**Namespace Prefix:** dei\_

**Data Type:** xbrli:monetaryItemType

**Balance Type:** credit

**Period Type:** instant

X

[- Definition](#)

The exact name of the entity filing the report as specified in its charter, which is required by forms filed with the SEC.

[+ References](#)

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher SEC

- Name Regulation 12B

- Number 240

- Section 12b

- Subsection 1



[+ Details](#)

**Name:** dei\_EntityRegistrantName  
**Namespace Prefix:** dei\_  
**Data Type:** xbrli:normalizedStringItemType  
**Balance Type:** na  
**Period Type:** duration

X

[- Definition](#)

Indicate "Yes" or "No" if the registrant is not required to file reports pursuant to Section 13 or Section 15(d) of the Act.

[+ References](#)

No definition available.

[+ Details](#)

**Name:** dei\_EntityVoluntaryFilers  
**Namespace Prefix:** dei\_  
**Data Type:** dei:yesNoItemType  
**Balance Type:** na  
**Period Type:** duration

X

[- Definition](#)

Indicate "Yes" or "No" if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act. Is used on Form Type: 10- K, 10- Q, 8- K, 20- F, 6- K, 10- K/A, 10- Q/A, 20- F/A, 6- K/A, N- CSR, N- Q, N- 1A.

[+ References](#)

No definition available.

[+ Details](#)

**Name:** dei\_EntityWellKnownSeasonedIssuer  
**Namespace Prefix:** dei\_  
**Data Type:** dei:yesNoItemType  
**Balance Type:** na  
**Period Type:** duration

X

[- Definition](#)

Trading symbol of an instrument as listed on an exchange.

[+ References](#)

No definition available.

[+ Details](#)

**Name:** dei\_TradingSymbol  
**Namespace Prefix:** dei\_  
**Data Type:** xbrli:normalizedStringItemType  
**Balance Type:** na  
**Period Type:** duration

X

[- References](#)

No definition available.

[+ Details](#)

**Name:** fil\_DocumentAndEntityInformationAbstract  
**Namespace**  
**Prefix:** fil\_

**Data Type:** xbrli:stringItemType

**Balance**

**Type:** na

**Period**

**Type:** duration

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v3.3.1.900

iMedical Innovations Inc. - Balance Sheets - USD (\$)

Dec. 31, 2015

Dec. 31, 2014

**Current Assets:**

<a href="#">Cash</a>	\$ 410,601	\$ 448,599
<a href="#">Harmonized sales tax recoverable</a>	36,291	71,336
<a href="#">Deposits and other receivables</a>	72,202	
<b>TOTAL CURRENT ASSETS</b>	<b>\$ 519,094</b>	<b>\$ 519,935</b>

[Equipment](#)

[1]

<b>Total Assets</b>	<b>\$ 519,094</b>	<b>\$ 519,935</b>
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**CURRENT LIABILITIES**

<a href="#">Accounts payable and accrued liabilities</a>	[2] 413,273	176,039
<b>Total current liabilities</b>	<b>413,273</b>	<b>\$ 176,039</b>

[Convertible promissory notes](#)

[3]

<a href="#">Derivative liabilities</a>	[4] 783,778	
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[Derivative liabilities](#)

[4]

<b>TOTAL LIABILITIES</b>	<b>\$ 1,758,271</b>	<b>\$ 176,039</b>
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**STOCKHOLDERS' (DEFICIENCY) EQUITY**

<a href="#">Preferred stock</a>	[5]	
<a href="#">Common stock</a>	[6] \$ 4,771,954	\$ 3,959,849
<a href="#">Additional paid-in capital</a>	3,235,645	409,658
<a href="#">Accumulated other comprehensive (loss) income</a>	(18,002)	17,311
<a href="#">Accumulated deficit</a>	(9,228,774)	(4,042,922)
<b>Total stockholders' (deficiency) equity</b>	<b>(1,239,177)</b>	<b>343,896</b>
<b>TOTAL LIABILITIES AND STOCKHOLDERS' (DEFICIENCY) EQUITY</b>	<b>\$ 519,094</b>	<b>\$ 519,935</b>

[1] See Note 5

[2] See Note 6

[3] See Note 7

[4] See Note 8

[5] no par value, unlimited authorized, no share issued and outstanding as at December 31, 2015 and 2014, respectively. See Note 9

[6] no par value, unlimited authorized, 18,798,000 and 16,315,500 shares issued and outstanding as at December 31, 2015 and 2014, respectively. See Note 9

X

- Definition

Represents the monetary amount of Harmonized sales tax recoverable, as of the indicated date.

+ References

No definition available.

+ Details

**Name:** fil\_HarmonizedSalesTaxRecoverable

**Namespace Prefix:** fil\_

**Data Type:** xbrli:monetaryItemType

**Balance Type:** debit

**Period Type:** instant

X

- Definition

Sum of the carrying values as of the balance sheet date of obligations incurred through that date, including liabilities incurred and payable to vendors for goods and services received, taxes, interest, rent and utilities,

compensation costs, payroll taxes and fringe benefits (other than pension and postretirement obligations), contractual rights and obligations, and statutory obligations.

[+ References](#)

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 942
- SubTopic 210
- Section S99
- Paragraph 1
- Subparagraph (SX 210.9- 03.15(1),(5))
- URI <http://asc.fasb.org/extlink&oid=6876686&loc=d3e534808- 122878>

Reference 2: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 944
- SubTopic 210
- Section S99
- Paragraph 1
- Subparagraph (SX 210.7- 03.15)
- URI <http://asc.fasb.org/extlink&oid=6879938&loc=d3e572229- 122910>

[+ Details](#)

**Name:** us- gaap\_AccountsPayableAndAccruedLiabilitiesCurrentAndNoncurrent

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:monetaryItemType

**Balance Type:** credit

**Period Type:** instant

**X**

[- Definition](#)

Accumulated change in equity from transactions and other events and circumstances from non- owner sources, net of tax effect, at period end. Excludes Net Income (Loss), and accumulated changes in equity from transactions resulting from investments by owners and distributions to owners. Includes foreign currency translation items, certain pension adjustments, unrealized gains and losses on certain investments in debt and equity securities, other than temporary impairment (OTTI) losses related to factors other than credit losses on available- for- sale and held- to- maturity debt securities that an entity does not intend to sell and it is not more likely than not that the entity will be required to sell before recovery of the amortized cost basis, as well as changes in the fair value of derivatives related to the effective portion of a designated cash flow hedge.

[+ References](#)

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 220
- SubTopic 10
- Section 45
- Paragraph 11
- URI <http://asc.fasb.org/extlink&oid=36458714&loc=d3e637- 108580>

Reference 2: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification

- Topic 220
- SubTopic 10
- Section 45
- Paragraph 14
- URI <http://asc.fasb.org/extlink&oid=36458714&loc=d3e681-108580>

Reference 3: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 220
- SubTopic 10
- Section 45
- Paragraph 14A
- URI <http://asc.fasb.org/extlink&oid=36458714&loc=SL7669686-108580>

Reference 4: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher SEC
- Name Regulation S- X (SX)
- Number 210
- Section 02
- Paragraph 31
- Article 5

Reference 5: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher SEC
- Name Regulation S- X (SX)
- Number 210
- Section 04
- Article 3

#### [+ Details](#)

**Name:** us- gaap\_AccumulatedOtherComprehensiveIncomeLossNetOfTax

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:monetaryItemType

**Balance Type:** credit

**Period Type:** instant

## X

### [- Definition](#)

Excess of issue price over par or stated value of the entity's capital stock and amounts received from other transactions involving the entity's stock or stockholders. Includes adjustments to additional paid in capital. Some examples of such adjustments include recording the issuance of debt with a beneficial conversion feature and certain tax consequences of equity instruments awarded to employees. Use this element for the aggregate amount of additional paid- in capital associated with common and preferred stock. For additional paid- in capital associated with only common stock, use the element additional paid in capital, common stock. For additional paid- in capital associated with only preferred stock, use the element additional paid in capital, preferred stock.

### [+ References](#)

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 210
- SubTopic 10
- Section S99
- Paragraph 1

- Subparagraph (SX 210.5- 02.30(a)(1))
- URI <http://asc.fasb.org/extlink&oid=6877327&loc=d3e13212-122682>

Reference 2: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher SEC
- Name Regulation S- X (SX)
- Number 210
- Section 02
- Paragraph 31
- Article 5

[+ Details](#)

**Name:** us- gaap\_AdditionalPaidInCapital

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:monetaryItemType

**Balance Type:** credit

**Period Type:** instant

**X**

[- Definition](#)

Sum of the carrying amounts as of the balance sheet date of all assets that are recognized. Assets are probable future economic benefits obtained or controlled by an entity as a result of past transactions or events.

[+ References](#)

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 210
- SubTopic 10
- Section S99
- Paragraph 1
- Subparagraph (SX 210.5- 02.18)
- URI <http://asc.fasb.org/extlink&oid=6877327&loc=d3e13212-122682>

Reference 2: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 210
- SubTopic 10
- Section S99
- Paragraph 1
- URI <http://asc.fasb.org/extlink&oid=6877327&loc=d3e13212-122682>

Reference 3: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher SEC
- Name Regulation S- X (SX)
- Number 210
- Section 03
- Paragraph 12
- Article 7

[+ Details](#)

**Name:** us- gaap\_Assets

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:monetaryItemType

**Balance Type:** debit

**Period Type:** instant

X

- [Definition](#)

Sum of the carrying amounts as of the balance sheet date of all assets that are expected to be realized in cash, sold, or consumed within one year (or the normal operating cycle, if longer). Assets are probable future economic benefits obtained or controlled by an entity as a result of past transactions or events.

+ [References](#)

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 210
- SubTopic 10
- Section S99
- Paragraph 1
- Subparagraph (SX 210.5- 02.9)
- URI <http://asc.fasb.org/extlink&oid=6877327&loc=d3e13212- 122682>

Reference 2: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 210
- SubTopic 10
- Section 45
- Paragraph 3
- URI <http://asc.fasb.org/extlink&oid=28358313&loc=d3e6801- 107765>

Reference 3: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 210
- SubTopic 10
- Section 45
- Paragraph 1
- URI <http://asc.fasb.org/extlink&oid=28358313&loc=d3e6676- 107765>

+ [Details](#)

**Name:** us- gaap\_AssetsCurrent

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:monetaryItemType

**Balance Type:** debit

**Period Type:** instant

X

- [References](#)

No definition available.

+ [Details](#)

**Name:** us- gaap\_AssetsCurrentAbstract

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:stringItemType

**Balance Type:** na

**Period Type:** duration

## X

### - Definition

Amount of currency on hand as well as demand deposits with banks or financial institutions. Includes other kinds of accounts that have the general characteristics of demand deposits. Excludes cash and cash equivalents within disposal group and discontinued operation.

### + References

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Glossary Cash
- URI <http://asc.fasb.org/extlink&oid=6506951>

Reference 2: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 210
- SubTopic 10
- Section S99
- Paragraph 1
- Subparagraph (SX 210.5- 02.1)
- URI <http://asc.fasb.org/extlink&oid=6877327&loc=d3e13212- 122682>

### + Details

**Name:** us- gaap\_Cash

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:monetaryItemType

**Balance Type:** debit

**Period Type:** instant

## X

### - Definition

Aggregate par or stated value of issued nonredeemable common stock (or common stock redeemable solely at the option of the issuer). This item includes treasury stock repurchased by the entity. Note: elements for number of nonredeemable common shares, par value and other disclosure concepts are in another section within stockholders' equity.

### + References

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 210
- SubTopic 10
- Section S99
- Paragraph 1
- Subparagraph (SX 210.5- 02.29)
- URI <http://asc.fasb.org/extlink&oid=6877327&loc=d3e13212- 122682>

Reference 2: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher SEC
- Name Regulation S- X (SX)
- Number 210
- Section 02
- Paragraph 30
- Article 5

### + Details



**Name:** us- gaap\_CommonStockValue  
**Namespace Prefix:** us- gaap\_  
**Data Type:** xbrli:monetaryItemType  
**Balance Type:** credit  
**Period Type:** instant

## X

### - Definition

Including the current and noncurrent portions, carrying amount of debt identified as being convertible into another form of financial instrument (typically the entity's common stock) as of the balance sheet date, which originally required full repayment more than twelve months after issuance or greater than the normal operating cycle of the company.

### + References

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 944
- SubTopic 210
- Section S99
- Paragraph 1
- Subparagraph (SX 210.7- 03.16(a)(2))
- URI <http://asc.fasb.org/extlink&oid=6879938&loc=d3e572229- 122910>

Reference 2: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 942
- SubTopic 210
- Section S99
- Paragraph 1
- Subparagraph (SX 210.9- 03.16)
- URI <http://asc.fasb.org/extlink&oid=6876686&loc=d3e534808- 122878>

Reference 3: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher SEC
- Name Regulation S- X (SX)
- Number 210
- Section 02
- Paragraph 19, 20, 22
- Article 5

### + Details

**Name:** us- gaap\_ConvertibleDebt  
**Namespace Prefix:** us- gaap\_  
**Data Type:** xbrli:monetaryItemType  
**Balance Type:** credit  
**Period Type:** instant

## X

### - Definition

Fair value, after the effects of master netting arrangements, of a financial liability or contract with one or more underlyings, notional amount or payment provision or both, and the contract can be net settled by means outside the contract or delivery of an asset. Includes liabilities not subject to a master netting arrangement and not elected to be offset.

### + References

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 210
- SubTopic 20
- Section 55
- Paragraph 10
- URI <http://asc.fasb.org/extlink&oid=51825145&loc=SL20226008-175313>

Reference 2: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 825
- SubTopic 10
- Section 50
- Paragraph 15
- URI <http://asc.fasb.org/extlink&oid=49121117&loc=d3e13495-108611>

Reference 3: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 210
- SubTopic 20
- Section 50
- Paragraph 3
- Subparagraph (c)
- URI <http://asc.fasb.org/extlink&oid=51824906&loc=SL20225862-175312>

Reference 4: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 825
- SubTopic 10
- Section 50
- Paragraph 10
- Subparagraph (a)
- URI <http://asc.fasb.org/extlink&oid=49121117&loc=d3e13433-108611>

Reference 5: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 815
- SubTopic 10
- Section 45
- Paragraph 6
- URI <http://asc.fasb.org/extlink&oid=6945355&loc=d3e41271-113958>

Reference 6: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 815
- SubTopic 10
- Section 45
- Paragraph 5
- URI <http://asc.fasb.org/extlink&oid=6945355&loc=d3e41228-113958>

[+ Details](#)

**Name:** us- gaap\_DerivativeLiabilities

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:monetaryItemType

**Balance Type:** credit

**Period Type:** instant

X

[- Definition](#)

Sum of the carrying amounts as of the balance sheet date of all liabilities that are recognized. Liabilities are probable future sacrifices of economic benefits arising from present obligations of an entity to transfer assets or provide services to other entities in the future.

[+ References](#)

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 210
- SubTopic 10
- Section S99
- Paragraph 1
- Subparagraph (SX 210.5- 02.19- 26)
- URI <http://asc.fasb.org/extlink&oid=6877327&loc=d3e13212-122682>

[+ Details](#)

**Name:** us- gaap\_Liabilities

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:monetaryItemType

**Balance Type:** credit

**Period Type:** instant

X

[- Definition](#)

Amount of liabilities and equity items, including the portion of equity attributable to noncontrolling interests, if any.

[+ References](#)

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 210
- SubTopic 10
- Section S99
- Paragraph 1
- Subparagraph (SX 210.5- 02.32)
- URI <http://asc.fasb.org/extlink&oid=6877327&loc=d3e13212-122682>

Reference 2: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher SEC
- Name Regulation S- X (SX)
- Number 210
- Section 03
- Paragraph 25
- Article 7

[+ Details](#)

**Name:** us- gaap\_LiabilitiesAndStockholdersEquity

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:monetaryItemType

**Balance Type:** credit

**Period Type:** instant

X

[- Definition](#)

Total obligations incurred as part of normal operations that are expected to be paid during the following twelve months or within one business cycle, if longer.

[+ References](#)

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 210
- SubTopic 10
- Section S99
- Paragraph 1
- Subparagraph (SX 210.5- 02.21)
- URI <http://asc.fasb.org/extlink&oid=6877327&loc=d3e13212- 122682>

[+ Details](#)

**Name:** us- gaap\_LiabilitiesCurrent

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:monetaryItemType

**Balance Type:** credit

**Period Type:** instant

X

[- References](#)

No definition available.

[+ Details](#)

**Name:** us- gaap\_ LiabilitiesCurrentAbstract

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:stringItemType

**Balance Type:** na

**Period Type:** duration

X

[- Definition](#)

Carrying amounts due as of the balance sheet date from parties or arising from transactions not otherwise specified in the taxonomy.

[+ References](#)

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification

- Topic 210
- SubTopic 10
- Section S99
- Paragraph 1
- Subparagraph (SX 210.5- 02.8)
- URI <http://asc.fasb.org/extlink&oid=6877327&loc=d3e13212-122682>

+ [Details](#)

**Name:** us- gaap\_OtherReceivables

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:monetaryItemType

**Balance Type:** debit

**Period Type:** instant

X

- [Definition](#)

Aggregate par or stated value of issued nonredeemable preferred stock (or preferred stock redeemable solely at the option of the issuer). This item includes treasury stock repurchased by the entity. Note: elements for number of nonredeemable preferred shares, par value and other disclosure concepts are in another section within stockholders' equity.

+ [References](#)

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 505
- SubTopic 10
- Section S99
- Paragraph 1
- Subparagraph (SX 210.3- 04)
- URI <http://asc.fasb.org/extlink&oid=27012166&loc=d3e187085-122770>

Reference 2: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 210
- SubTopic 10
- Section S99
- Paragraph 1
- Subparagraph (SX 210.5- 02.28)
- URI <http://asc.fasb.org/extlink&oid=6877327&loc=d3e13212-122682>

Reference 3: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher SEC
- Name Regulation S- X (SX)
- Number 210
- Section 02
- Paragraph 29
- Article 5

+ [Details](#)

**Name:** us- gaap\_PREFERREDStockValue

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:monetaryItemType

**Balance Type:** credit

**Period Type:** instant

## X

### - Definition

Amount after accumulated depreciation, depletion and amortization of physical assets used in the normal conduct of business to produce goods and services and not intended for resale. Examples include, but are not limited to, land, buildings, machinery and equipment, office equipment, and furniture and fixtures.

### + References

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 210
- SubTopic 10
- Section S99
- Paragraph 1
- Subparagraph (SX 210.5- 02.13)
- URI <http://asc.fasb.org/extlink&oid=6877327&loc=d3e13212- 122682>

Reference 2: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 360
- SubTopic 10
- Section 50
- Paragraph 1
- URI <http://asc.fasb.org/extlink&oid=6391035&loc=d3e2868- 110229>

Reference 3: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher SEC
- Name Regulation S- X (SX)
- Number 210
- Section 02
- Paragraph 13
- Subparagraph a
- Article 5

Reference 4: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher SEC
- Name Regulation S- X (SX)
- Number 210
- Section 03
- Paragraph 8
- Article 7

### + Details

**Name:** us- gaap\_PropertyPlantAndEquipmentNet

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:monetaryItemType

**Balance Type:** debit

**Period Type:** instant

## X

### - Definition

The cumulative amount of the reporting entity's undistributed earnings or deficit.

### + References

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 210
- SubTopic 10
- Section S99
- Paragraph 1
- Subparagraph (SX 210.5- 02.31(a)(3))
- URI <http://asc.fasb.org/extlink&oid=6877327&loc=d3e13212- 122682>

Reference 2: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher SEC
- Name Regulation S- X (SX)
- Number 210
- Section 04
- Article 3

[+ Details](#)

**Name:** us- gaap\_RetainedEarningsAccumulatedDeficit

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:monetaryItemType

**Balance Type:** credit

**Period Type:** instant

**X**

[- Definition](#)

Total of all stockholders' equity (deficit) items, net of receivables from officers, directors, owners, and affiliates of the entity which are attributable to the parent. The amount of the economic entity's stockholders' equity attributable to the parent excludes the amount of stockholders' equity which is allocable to that ownership interest in subsidiary equity which is not attributable to the parent (noncontrolling interest, minority interest). This excludes temporary equity and is sometimes called permanent equity.

[+ References](#)

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 310
- SubTopic 10
- Section S99
- Paragraph 2
- Subparagraph (SAB TOPIC 4.E)
- URI <http://asc.fasb.org/extlink&oid=27010918&loc=d3e74512- 122707>

Reference 2: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 210
- SubTopic 10
- Section S99
- Paragraph 1
- Subparagraph (SX 210.5- 02.29- 31)
- URI <http://asc.fasb.org/extlink&oid=6877327&loc=d3e13212- 122682>

Reference 3: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher SEC

- Name Staff Accounting Bulletin (SAB)
  - Number Topic 4
  - Section E
- [+ Details](#)

**Name:** us- gaap\_StockholdersEquity  
**Namespace Prefix:** us- gaap\_  
**Data Type:** xbrli:monetaryItemType  
**Balance Type:** credit  
**Period Type:** instant

[X](#)

- [References](#)

No definition available.

[+ Details](#)

**Name:** us- gaap\_StockholdersEquityAbstract  
**Namespace Prefix:** us- gaap\_  
**Data Type:** xbrli:stringItemType  
**Balance Type:** na  
**Period Type:** duration



v3.3.1.900

<b>Statement of Financial Position – Parenthetical - shares</b>	<b>Dec. 31, 2015</b>	<b>Mar. 31, 2015</b>	<b>Dec. 31, 2014</b>	<b>Aug. 11, 2014</b>
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**Statement of Financial Position**

<u>Common Stock, Shares Issued</u>	18,798,000	1,100,000	16,315,500	
<u>Common Stock, Shares Outstanding</u>	18,798,000		16,315,500	3,300,000

X

**- Definition**

Total number of common shares of an entity that have been sold or granted to shareholders (includes common shares that were issued, repurchased and remain in the treasury). These shares represent capital invested by the firm's shareholders and owners, and may be all or only a portion of the number of shares authorized. Shares issued include shares outstanding and shares held in the treasury.

**+ References**

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 210
- SubTopic 10
- Section S99
- Paragraph 1
- Subparagraph (SX 210.5- 02.29)
- URI <http://asc.fasb.org/extlink&oid=6877327&loc=d3e13212- 122682>

Reference 2: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher SEC
- Name Regulation S- X (SX)
- Number 210
- Section 02
- Paragraph 30
- Article 5

**+ Details**

**Name:** us- gaap\_CommonStockSharesIssued

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:sharesItemType

**Balance Type:** na

**Period Type:** instant

X

**- Definition**

Number of shares of common stock outstanding. Common stock represent the ownership interest in a corporation.

**+ References**

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 505
- SubTopic 10
- Section 50
- Paragraph 2

- URI <http://asc.fasb.org/extlink&oid=6928386&loc=d3e21463-112644>

Reference 2: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 210
- SubTopic 10
- Section S99
- Paragraph 1
- Subparagraph (SX 210.5- 02.29)
- URI <http://asc.fasb.org/extlink&oid=6877327&loc=d3e13212-122682>

Reference 3: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 505
- SubTopic 10
- Section S99
- Paragraph 1
- Subparagraph (SX 210.3- 04)
- URI <http://asc.fasb.org/extlink&oid=27012166&loc=d3e187085-122770>

Reference 4: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher SEC
- Name Regulation S- X (SX)
- Number 210
- Section 02
- Paragraph 30
- Article 5

[+ Details](#)

**Name:** us- gaap\_CommonStockSharesOutstanding

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:sharesItemType

**Balance Type:** na

**Period Type:** instant

[X](#)

[- References](#)

No definition available.

[+ Details](#)

**Name:** us- gaap\_StatementOfFinancialPositionAbstract

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:stringItemType

**Balance Type:** na

**Period Type:** duration

v3.3.1.900

iMedical Innovations Inc. - Statements of Operations - USD (\$)

12 Months Ended

Dec. 31, 2015 Dec. 31, 2014

Income Statement

Revenue

Expenses:

<u>General and administrative expenses</u>	[1]	\$ 3,986,550	\$ 873,541
<u>Research and development expenses</u>	[2]	1,143,453	832,661
<u>TOTAL OPERATING EXPENSES</u>		5,130,003	\$ 1,706,202
<u>Accretion expense</u>	[3]	59,875	
<u>Change in fair value of derivative liabilities</u>	[4]	(4,026)	
<u>NET LOSS BEFORE INCOME TAXES</u>		\$ (5,185,852)	\$ (1,706,202)
<u>Income taxes</u>	[5]		
<u>Net loss</u>		\$ (5,185,852)	\$ (1,706,202)
<u>Translation adjustment</u>		(35,313)	3,050
<u>COMPREHENSIVE LOSS</u>		\$ (5,221,165)	\$ (1,703,152)
<u>LOSS PER SHARE, BASIC AND DILUTED</u>		\$ (0.32)	\$ (0.12)
<u>WEIGHTED AVERAGE NUMBER OF COMMON SHARES OUTSTANDING</u>		16,167,781	14,409,314

[1] See Notes 9 and 11

[2] See Note 12

[3] See Note 7

[4] See Note 8

[5] See Note 10

X

- Definition

Amount recognized for the passage of time, typically for liabilities, that have been discounted to their net present values. Excludes accretion associated with asset retirement obligations.

## + References

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 410
- SubTopic 20
- Section 45
- Paragraph 1
- URI <http://asc.fasb.org/extlink&oid=6392676&loc=d3e7480-110848>

Reference 2: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 420
- SubTopic 10
- Section 35
- Paragraph 4
- URI <http://asc.fasb.org/extlink&oid=6394232&loc=d3e17558-110866>

## + Details

**Name:** us- gaap\_AccretionExpense

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:monetaryItemType

**Balance Type:** debit

**Period Type:** duration

## X

### - Definition

Amount after tax of increase (decrease) in equity from transactions and other events and circumstances from net income and other comprehensive income, attributable to parent entity. Excludes changes in equity resulting from investments by owners and distributions to owners.

### + References

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Glossary Other Comprehensive Income
- URI <http://asc.fasb.org/extlink&oid=51831270>

Reference 2: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Glossary Comprehensive Income
- URI <http://asc.fasb.org/extlink&oid=51831223>

Reference 3: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 220
- SubTopic 10
- Section 45
- Paragraph 5
- URI <http://asc.fasb.org/extlink&oid=36458714&loc=d3e557-108580>

Reference 4: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Glossary Net Income
- URI <http://asc.fasb.org/extlink&oid=51831255>

[+ Details](#)

**Name:** us- gaap\_ComprehensiveIncomeNetOfTax

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:monetaryItemType

**Balance Type:** credit

**Period Type:** duration

X

[- Definition](#)

The amount of net income or loss for the period per each share in instances when basic and diluted earnings per share are the same amount and reported as a single line item on the face of the financial statements. Basic earnings per share is the amount of net income or loss for the period per each share of common stock or unit outstanding during the reporting period. Diluted earnings per share includes the amount of net income or loss for the period available to each share of common stock or common unit outstanding during the reporting period and to each share or unit that would have been outstanding assuming the issuance of common shares or units for all dilutive potential common shares or units outstanding during the reporting period.

[+ References](#)

No definition available.

[+ Details](#)

**Name:** us- gaap\_EarningsPerShareBasicAndDiluted

**Namespace Prefix:** us- gaap\_

**Data Type:** num:perShareItemType

**Balance Type:** na

**Period Type:** duration

X

[- Definition](#)

The aggregate total of expenses of managing and administering the affairs of an entity, including affiliates of the reporting entity, which are not directly or indirectly associated with the manufacture, sale or creation of a product or product line.

[+ References](#)

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 225
- SubTopic 10
- Section S99
- Paragraph 2
- Subparagraph (SX 210.5- 03.4)
- URI <http://asc.fasb.org/extlink&oid=26872669&loc=d3e20235- 122688>

[+ Details](#)

**Name:** us- gaap\_GeneralAndAdministrativeExpense

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:monetaryItemType

**Balance Type:** debit

**Period Type:** duration

X

- [References](#)

No definition available.

+ [Details](#)

**Name:** us- gaap\_IncomeStatementAbstract

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:stringItemType

**Balance Type:** na

**Period Type:** duration

X

- [Definition](#)

Amount of current income tax expense (benefit) and deferred income tax expense (benefit) pertaining to continuing operations.

+ [References](#)

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB

- Name Accounting Standards Codification

- Topic 740

- SubTopic 10

- Section 50

- Paragraph 9

- Subparagraph (a),(b)

- URI <http://asc.fasb.org/extlink&oid=6907707&loc=d3e32639-109319>

Reference 2: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB

- Name Accounting Standards Codification

- Topic 235

- SubTopic 10

- Section S99

- Paragraph 1

- Subparagraph (SX 210.4- 08.(h))

- URI <http://asc.fasb.org/extlink&oid=26873400&loc=d3e23780-122690>

Reference 3: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB

- Name Accounting Standards Codification

- Glossary Income Tax Expense (or Benefit)

- URI <http://asc.fasb.org/extlink&oid=6515339>

+ [Details](#)

**Name:** us- gaap\_IncomeTaxExpenseBenefit

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:monetaryItemType

**Balance Type:** debit

**Period Type:** duration

X

- [Definition](#)

The increase (decrease) during the period in the carrying value of derivative instruments reported as liabilities that are due to be disposed of within one year (or the normal operating cycle, if longer).

+ [References](#)

No definition available.

[+ Details](#)

**Name:** us- gaap\_IncreaseDecreaseInDerivativeLiabilities

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:monetaryItemType

**Balance Type:** debit

**Period Type:** duration

[X](#)

[- Definition](#)

The portion of profit or loss for the period, net of income taxes, which is attributable to the parent.

[+ References](#)

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Glossary Net Income
- URI <http://asc.fasb.org/extlink&oid=51831255>

Reference 2: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 230
- SubTopic 10
- Section 45
- Paragraph 28
- URI <http://asc.fasb.org/extlink&oid=56944662&loc=d3e3602-108585>

Reference 3: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 944
- SubTopic 225
- Section S99
- Paragraph 1
- Subparagraph (SX 210.7- 04.19)
- URI <http://asc.fasb.org/extlink&oid=6879464&loc=d3e573970-122913>

Reference 4: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 260
- SubTopic 10
- Section 50
- Paragraph 1
- URI <http://asc.fasb.org/extlink&oid=6371337&loc=d3e3550-109257>

Reference 5: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 225
- SubTopic 10
- Section S99
- Paragraph 2
- Subparagraph (SX 210.5- 03.18)

- URI <http://asc.fasb.org/extlink&oid=26872669&loc=d3e20235-122688>

Reference 6: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 944
- SubTopic 225
- Section S99
- Paragraph 1
- Subparagraph (SX 210.7- 04.22)
- URI <http://asc.fasb.org/extlink&oid=6879464&loc=d3e573970-122913>

Reference 7: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Glossary Other Comprehensive Income
- URI <http://asc.fasb.org/extlink&oid=51831270>

Reference 8: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher SEC
- Name Regulation S- X (SX)
- Number 210
- Section 03
- Paragraph 19
- Article 5

Reference 9: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher SEC
- Name Regulation S- X (SX)
- Number 210
- Section 04
- Paragraph 20
- Article 9

[+ Details](#)

**Name:** us- gaap\_NetIncomeLoss

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:monetaryItemType

**Balance Type:** credit

**Period Type:** duration

**X**

[- Definition](#)

Generally recurring costs associated with normal operations except for the portion of these expenses which can be clearly related to production and included in cost of sales or services. Includes selling, general and administrative expense.

[+ References](#)

No definition available.

[+ Details](#)

**Name:** us- gaap\_OperatingExpenses

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:monetaryItemType

**Balance Type:** debit

**Period Type:** duration



## X

### - Definition

Amount of tax expense (benefit) allocated to other comprehensive income (loss).

### + References

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 220
- SubTopic 10
- Section 45
- Paragraph 12
- URI <http://asc.fasb.org/extlink&oid=36458714&loc=d3e640-108580>

Reference 2: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 740
- SubTopic 20
- Section 45
- Paragraph 11
- Subparagraph (b)
- URI <http://asc.fasb.org/extlink&oid=18498875&loc=d3e39076-109324>

Reference 3: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher SEC
- Name Regulation S- X (SX)
- Number 210
- Section 02
- Paragraph 31
- Article 5

Reference 4: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher SEC
- Name Regulation S- X (SX)
- Number 210
- Section 04
- Article 3

### + Details

**Name:** us- gaap\_OtherComprehensiveIncomeLossTax

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:monetaryItemType

**Balance Type:** debit

**Period Type:** duration

## X

### - References

No definition available.

### + Details

**Name:** us- gaap\_OtherExpensesAbstract

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:stringItemType

**Balance Type:** na

**Period Type:** duration

## X

### - Definition

The aggregate costs incurred (1) in a planned search or critical investigation aimed at discovery of new knowledge with the hope that such knowledge will be useful in developing a new product or service, a new process or technique, or in bringing about a significant improvement to an existing product or process; or (2) to translate research findings or other knowledge into a plan or design for a new product or process or for a significant improvement to an existing product or process whether intended for sale or the entity's use, during the reporting period charged to research and development projects, including the costs of developing computer software up to the point in time of achieving technological feasibility, and costs allocated in accounting for a business combination to in- process projects deemed to have no alternative future use.

### + References

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 730
- SubTopic 10
- Section 50
- Paragraph 1
- URI <http://asc.fasb.org/extlink&oid=6420194&loc=d3e21568-108373>

Reference 2: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 985
- SubTopic 20
- Section 50
- Paragraph 1
- URI <http://asc.fasb.org/extlink&oid=6501960&loc=d3e128462-111756>

### + Details

**Name:** us- gaap\_ResearchAndDevelopmentExpense

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:monetaryItemType

**Balance Type:** debit

**Period Type:** duration

## X

### - Definition

Amount of revenue recognized from goods sold, services rendered, insurance premiums, or other activities that constitute an earning process. Includes, but is not limited to, investment and interest income before deduction of interest expense when recognized as a component of revenue, and sales and trading gain (loss).

### + References

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 225
- SubTopic 10
- Section S99
- Paragraph 2
- Subparagraph (SX 210.5- 03.1)
- URI <http://asc.fasb.org/extlink&oid=26872669&loc=d3e20235-122688>

### + Details

**Name:** us- gaap\_Revenues

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:monetaryItemType

**Balance Type:** credit

**Period Type:** duration

X

- [Definition](#)

Adjustments to temporary equity resulting from foreign currency translation adjustments.

+ [References](#)

No definition available.

+ [Details](#)

**Name:** us- gaap\_TemporaryEquityForeignCurrencyTranslationAdjustments

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:monetaryItemType

**Balance Type:** credit

**Period Type:** duration

X

- [Definition](#)

Average number of shares or units issued and outstanding that are used in calculating basic and diluted earnings per share (EPS).

+ [References](#)

No definition available.

+ [Details](#)

**Name:** us- gaap\_WeightedAverageNumberOfShareOutstandingBasicAndDiluted

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:sharesItemType

**Balance Type:** na

**Period Type:** duration

v3.3.1.900

<b>iMedical Innovations Inc. - Statements of Stockholders' (Deficiency) Equity - USD (\$)</b>	<b>Total</b>	<b>Common Stock</b>	<b>Additional Paid-in Capital</b>	<b>Accumulated other comprehensive (loss) income</b>	<b>Accumulated Deficit</b>
<a href="#">Balance, Value at Dec. 31, 2013</a>	\$ 102,187	\$ 2,424,646		\$ 14,261	\$ (2,336,720)
<a href="#">Balance, Shares at Dec. 31, 2013</a>		10,517,500			
<a href="#">Issuance of shares for cash, Value</a>	545,278	\$ 545,278			
<a href="#">Issuance of shares for cash, Shares</a>		1,170,000			
<a href="#">Issuance of shares for services, Value</a>	66,179	\$ 66,179			
<a href="#">Issuance of shares for services, Shares</a>		142,000			
<a href="#">Issuance of warrants for services</a>	400,335		\$ 400,335		
<a href="#">Acquisition of net liabilities and shares outstanding- reverse merger, Value</a>	(237,348)		(237,348)		
<a href="#">Acquisition of net liabilities and shares outstanding- reverse merger, Shares</a>		3,300,000			
<a href="#">Issuance of shares and warrants for cash, Value</a>	1,104,229	\$ 857,558	246,671		
<a href="#">Issuance of shares and warrants for cash, Shares</a>		1,036,000			
<a href="#">Exercise of warrants for cash, Value</a>	66,188	\$ 66,188			
<a href="#">Exercise of warrants for cash, Shares</a>		150,000			
<a href="#">Translation adjustment</a>	3,050			3,050	
<a href="#">Net loss</a>	(1,706,202)				(1,706,202)
<a href="#">Balance, Value at Dec. 31, 2014</a>	343,896	\$ 3,959,849	409,658	17,311	(4,042,922)
<a href="#">Balance, Shares at Dec. 31, 2014</a>		16,315,500			
<a href="#">Issuance of warrants for services</a>	672,749		672,749		
<a href="#">Exercise of warrants for cash, Value</a>	707,196	\$ 686,975	20,221		
<a href="#">Exercise of warrants for cash, Shares</a>		750,000			
<a href="#">Translation adjustment</a>	(35,313)			(35,313)	
<a href="#">Net loss</a>	(5,185,852)				(5,185,852)
<a href="#">Cancellation of shares, Value</a>	(89)	\$ (89)			
<a href="#">Stock based compensation</a>	2,257,953		2,257,953		
<a href="#">Cancellation of warrants</a>		124,936	(124,936)		
<a href="#">Exercise of stock option plan,</a>	283	\$ 283			

<a href="#">Value</a>					
<a href="#">Exercise of stock option plan, Shares</a>		2,832,500			
<a href="#">Balance, Value at Dec. 31, 2015</a>		\$	\$ 4,771,954	\$ 3,235,645	\$ (18,002)
	(1,239,177)				\$ (9,228,774)
<a href="#">Balance, Shares at Dec. 31, 2015</a>		18,798,000			

X

- Definition

Acquisition of net liabilities and shares outstanding- reverse merger, Value.

+ References

No definition available.

+ Details

**Name:** fil\_AcquisitionOfNetLiabilitiesAndSharesOutstandingReverseMergerShares

**Namespace Prefix:** fil\_

**Data Type:** xbrli:sharesItemType

**Balance Type:** na

**Period Type:** duration

X

- Definition

Issuance of warrants for services.

+ References

No definition available.

+ Details

**Name:** fil\_AcquisitionOfNetLiabilitiesAndSharesOutstandingReverseMergerValue

**Namespace Prefix:** fil\_

**Data Type:** xbrli:monetaryItemType

**Balance Type:** debit

**Period Type:** duration

X

- Definition

Translation adjustment.

+ References

No definition available.

+ Details

**Name:** fil\_CancellationOfSharesValue

**Namespace Prefix:** fil\_

**Data Type:** xbrli:monetaryItemType

**Balance Type:** debit

**Period Type:** duration

X

- Definition

Cancellation of shares, Shares.

+ References

No definition available.

+ Details

**Name:** fil\_CancellationOfWarrants

**Namespace Prefix:** fil\_

**Data Type:** xbrli:monetaryItemType

**Balance Type:** debit

**Period Type:** duration

X

- [Definition](#)

Exercise of warrants for cash, Value.

+ [References](#)

No definition available.

+ [Details](#)

**Name:** fil\_ExerciseOfWarrantsForCashShares

**Namespace Prefix:** fil\_

**Data Type:** xbrli:sharesItemType

**Balance Type:** na

**Period Type:** duration

X

- [Definition](#)

Issuance of shares and warrants for cash, Shares.

+ [References](#)

No definition available.

+ [Details](#)

**Name:** fil\_ExerciseOfWarrantsForCashValue

**Namespace Prefix:** fil\_

**Data Type:** xbrli:monetaryItemType

**Balance Type:** debit

**Period Type:** duration

X

- [Definition](#)

Issuance of shares and warrants for cash, Value.

+ [References](#)

No definition available.

+ [Details](#)

**Name:** fil\_IssuanceOfSharesAndWarrantsForCashShares

**Namespace Prefix:** fil\_

**Data Type:** xbrli:sharesItemType

**Balance Type:** na

**Period Type:** duration

X

- [Definition](#)

Acquisition of net liabilities and shares outstanding- reverse merger, Shares.

+ [References](#)

No definition available.

+ [Details](#)

**Name:** fil\_IssuanceOfSharesAndWarrantsForCashValue

**Namespace Prefix:** fil\_

**Data Type:** xbrli:monetaryItemType

**Balance Type:** debit

**Period Type:** duration

X

[- Definition](#)

Issuance of shares for cash, Value.

[+ References](#)

No definition available.

[+ Details](#)

**Name:** fil\_IssuanceOfSharesForCashShares

**Namespace Prefix:** fil\_

**Data Type:** xbrli:sharesItemType

**Balance Type:** na

**Period Type:** duration

X

[- Definition](#)

Represents the monetary amount of Issuance of shares for cash, Value, during the indicated time period.

[+ References](#)

No definition available.

[+ Details](#)

**Name:** fil\_IssuanceOfSharesForCashValue

**Namespace Prefix:** fil\_

**Data Type:** xbrli:monetaryItemType

**Balance Type:** debit

**Period Type:** duration

X

[- Definition](#)

Issuance of shares for services, Value.

[+ References](#)

No definition available.

[+ Details](#)

**Name:** fil\_IssuanceOfSharesForServicesShares

**Namespace Prefix:** fil\_

**Data Type:** xbrli:sharesItemType

**Balance Type:** na

**Period Type:** duration

X

[- Definition](#)

Issuance of shares for cash, Shares.

[+ References](#)

No definition available.

[+ Details](#)

**Name:** fil\_IssuanceOfSharesForServices Value

**Namespace Prefix:** fil\_

**Data Type:** xbrli:monetaryItemType

**Balance Type:** debit

**Period Type:** duration

X

[- Definition](#)

Issuance of shares for services, Shares.

[+ References](#)

No definition available.

[+ Details](#)

**Name:** fil\_IssuanceOfWarrantsForServices

**Namespace Prefix:** fil\_

**Data Type:** xbrli:monetaryItemType

**Balance Type:** debit

**Period Type:** duration

[X](#)

[- Definition](#)

Exercise of warrants for cash, Shares.

[+ References](#)

No definition available.

[+ Details](#)

**Name:** fil\_TranslationAdjustment

**Namespace Prefix:** fil\_

**Data Type:** xbrli:monetaryItemType

**Balance Type:** debit

**Period Type:** duration

[X](#)

[- Definition](#)

The consolidated profit or loss for the period, net of income taxes, including the portion attributable to the noncontrolling interest.

[+ References](#)

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB

- Name Accounting Standards Codification

- Topic 810

- SubTopic 10

- Section 45

- Paragraph 19

- URI <http://asc.fasb.org/extlink&oid=51664549&loc=SL4569616-111683>

Reference 2: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB

- Name Accounting Standards Codification

- Topic 810

- SubTopic 10

- Section 55

- Paragraph 4K

- URI <http://asc.fasb.org/extlink&oid=35736750&loc=SL4591552-111686>

Reference 3: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB

- Name Accounting Standards Codification

- Topic 810

- SubTopic 10

- Section 50

- Paragraph 1A

- Subparagraph (a),(c)

- URI <http://asc.fasb.org/extlink&oid=18733093&loc=SL4573702-111684>



Reference 4: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 810
- SubTopic 10
- Section 55
- Paragraph 4J
- URI <http://asc.fasb.org/extlink&oid=35736750&loc=SL4591551-111686>

[+ Details](#)

**Name:** us- gaap\_ProfitLoss

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:monetaryItemType

**Balance Type:** credit

**Period Type:** duration

X

[- Definition](#)

The aggregate amount of noncash, equity- based employee remuneration. This may include the value of stock or unit options, amortization of restricted stock or units, and adjustment for officers' compensation. As noncash, this element is an add back when calculating net cash generated by operating activities using the indirect method.

[+ References](#)

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 230
- SubTopic 10
- Section 45
- Paragraph 28
- Subparagraph (a)
- URI <http://asc.fasb.org/extlink&oid=56944662&loc=d3e3602-108585>

[+ Details](#)

**Name:** us- gaap\_ShareBasedCompensation

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:monetaryItemType

**Balance Type:** debit

**Period Type:** duration

X

[- Definition](#)

Number of shares of stock issued as of the balance sheet date, including shares that had been issued and were previously outstanding but which are now held in the treasury.

[+ References](#)

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 505
- SubTopic 10
- Section 50
- Paragraph 2
- URI <http://asc.fasb.org/extlink&oid=6928386&loc=d3e21463-112644>

[+ Details](#)

**Name:** us- gaap\_SharesIssued

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:sharesItemType

**Balance Type:** na

**Period Type:** instant

X

- Definition

Number of shares (or other type of equity) issued during the period as a result of any equity- based compensation plan other than an employee stock ownership plan (ESOP), net of any shares forfeited. Shares issued could result from the issuance of restricted stock, the exercise of stock options, stock issued under employee stock purchase plans, and/or other employee benefit plans.

+ References

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB

- Name Accounting Standards Codification

- Topic 505

- SubTopic 10

- Section 50

- Paragraph 2

- URI <http://asc.fasb.org/extlink&oid=6928386&loc=d3e21463-112644>

Reference 2: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB

- Name Accounting Standards Codification

- Topic 505

- SubTopic 10

- Section S99

- Paragraph 1

- Subparagraph (SX 210.3- 04)

- URI <http://asc.fasb.org/extlink&oid=27012166&loc=d3e187085-122770>

Reference 3: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher SEC

- Name Regulation S- X (SX)

- Number 210

- Section 02

- Paragraph 29, 30

- Article 5

+ Details

**Name:** us- gaap\_StockIssuedDuringPeriodSharesShareBasedCompensation

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:sharesItemType

**Balance Type:** na

**Period Type:** duration

X

- Definition

Value of stock (or other type of equity) issued during the period as a result of any equity- based compensation plan other than an employee stock ownership plan (ESOP), net of stock value of such awards forfeited. Stock issued could result from the issuance of restricted stock, the exercise of stock options, stock issued under employee stock purchase plans, and/or other employee benefit plans.

+ References

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB

- Name Accounting Standards Codification
- Topic 718
- SubTopic 10
- Section 50
- Paragraph 1
- Subparagraph (c)
- URI <http://asc.fasb.org/extlink&oid=6415400&loc=d3e5047-113901>

Reference 2: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 718
- SubTopic 10
- Section 50
- Paragraph 2
- Subparagraph (d)(1)
- URI <http://asc.fasb.org/extlink&oid=6415400&loc=d3e5070-113901>

Reference 3: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 505
- SubTopic 10
- Section S99
- Paragraph 1
- Subparagraph (SX 210.3- 04)
- URI <http://asc.fasb.org/extlink&oid=27012166&loc=d3e187085-122770>

Reference 4: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher SEC
- Name Regulation S- X (SX)
- Number 210
- Section 02
- Paragraph 29, 30, 31
- Article 5
- + [Details](#)
- Name:** us- gaap\_StockIssuedDuringPeriodValueShareBasedCompensation
- Namespace Prefix:** us- gaap\_
- Data Type:** xbrli:monetaryItemType
- Balance Type:** credit
- Period Type:** duration

## X

### - Definition

Total of all stockholders' equity (deficit) items, net of receivables from officers, directors, owners, and affiliates of the entity which are attributable to the parent. The amount of the economic entity's stockholders' equity attributable to the parent excludes the amount of stockholders' equity which is allocable to that ownership interest in subsidiary equity which is not attributable to the parent (noncontrolling interest, minority interest). This excludes temporary equity and is sometimes called permanent equity.

### + References

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification

- Topic 310
- SubTopic 10
- Section S99
- Paragraph 2
- Subparagraph (SAB TOPIC 4.E)
- URI <http://asc.fasb.org/extlink&oid=27010918&loc=d3e74512-122707>

Reference 2: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 210
- SubTopic 10
- Section S99
- Paragraph 1
- Subparagraph (SX 210.5- 02.29- 31)
- URI <http://asc.fasb.org/extlink&oid=6877327&loc=d3e13212-122682>

Reference 3: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher SEC
- Name Staff Accounting Bulletin (SAB)
- Number Topic 4
- Section E

[+ Details](#)

**Name:** us- gaap\_StockholdersEquity

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:monetaryItemType

**Balance Type:** credit

**Period Type:** instant

X

[- Details](#)

**Name:** us- gaap\_StatementEquityComponentsAxis=usgaap\_CommonStockMember

**Namespace Prefix:** us- gaap\_

**Data Type:** na

**Balance Type:**

**Period Type:**

X

[- Details](#)

**Name:** us- gaap\_StatementEquityComponentsAxis=usgaap\_AdditionalPaidInCapitalMember

**Namespace Prefix:** us- gaap\_

**Data Type:** na

**Balance Type:**

**Period Type:**

X

[- Details](#)

**Name:** us- gaap\_

StatementEquityComponentsAxis=fil\_AccumulatedOtherComprehensiveLossIncomeMember

**Namespace Prefix:** us- gaap\_

**Data Type:** na

**Balance Type:**

**Period Type:**

X

- Details

**Name:** us- gaap\_StatementEquityComponentsAxis=fil\_AccumulatedDeficitMember

**Namespace Prefix:** us- gaap\_

**Data Type:** na

**Balance Type:**

**Period Type:**

iMedical Innovations Inc. - Statements of Cash Flows - USD (\$)		12 Months Ended	
		Dec. 31, 2015	Dec. 31, 2014
<b>Cash flow from operating activities:</b>			
<a href="#">Net loss</a>		\$ (5,185,852)	\$ (1,706,202)
<b>Adjustments to reconcile net loss to net cash used in operating activities:</b>			
<a href="#">Stock based compensation</a>		2,257,953	
<a href="#">Depreciation</a>			9,051
<a href="#">Issuance of shares for consulting services</a>			\$ 66,179
<a href="#">Accretion expense</a>	[1]	59,875	
<a href="#">Change in fair value of derivative liabilities</a>	[2]	(4,026)	
<a href="#">Issuance of warrants for services</a>		672,749	\$ 400,335
<b>Changes in operating assets and liabilities:</b>			
<a href="#">Harmonized sales tax recoverable</a>		25,437	(73,578)
<a href="#">Deposits and other receivables</a>		(77,740)	
<a href="#">Accounts payable and accrued liabilities</a>		287,629	(77,570)
<a href="#">Net cash used in operating activities</a>		(1,963,975)	(1,381,785)
<b>Cash flows from financing activities:</b>			
<a href="#">Proceeds from issuance of shares, net</a>			1,649,507
<a href="#">Proceeds from issuance of convertible promissory notes, net</a>		1,289,149	
<a href="#">Proceeds from exercise of warrants</a>		707,196	66,188
<a href="#">Proceeds from exercise of stock options</a>		283	
<a href="#">Net cash provided by financing activities</a>		1,996,628	1,715,695
<a href="#">Effect of foreign currency translation</a>		(70,651)	(1,067)
<a href="#">Net increase in cash during the year</a>		32,653	333,910
<a href="#">Cash, beginning of year</a>		448,599	115,756
<a href="#">Cash, end of year</a>		\$ 410,601	\$ 448,599
[1] See Note 7			
[2] See Note 8			

X

- Definition

Issuance of shares for consulting services.

+ References

No definition available.

+ Details

**Name:** fil\_HarmonizedSalesTaxRecoverable1

**Namespace Prefix:** fil\_

**Data Type:** xbrli:monetaryItemType

**Balance Type:** debit

**Period Type:** duration

X

- Definition

Harmonized sales tax recoverable.

+ References

No definition available.

+ Details

**Name:** fil\_IssuanceOfSharesForConsultingServices

**Namespace Prefix:** fil\_

**Data Type:** xbrli:monetaryItemType

**Balance Type:** debit

**Period Type:** duration

X

- Definition

Represents the monetary amount of Proceeds from exercise of stock options, during the indicated time period.

+ References

No definition available.

+ Details

**Name:** fil\_ProceedsFromExerciseOfStockOptions

**Namespace Prefix:** fil\_

**Data Type:** xbrli:monetaryItemType

**Balance Type:** debit

**Period Type:** duration

X

- Definition

Amount recognized for the passage of time, typically for liabilities, that have been discounted to their net present values. Excludes accretion associated with asset retirement obligations.

+ References

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB

- Name Accounting Standards Codification

- Topic 410

- SubTopic 20

- Section 45

- Paragraph 1

- URI <http://asc.fasb.org/extlink&oid=6392676&loc=d3e7480-110848>

Reference 2: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB

- Name Accounting Standards Codification

- Topic 420
- SubTopic 10
- Section 35
- Paragraph 4
- URI <http://asc.fasb.org/extlink&oid=6394232&loc=d3e17558-110866>

+ [Details](#)

**Name:** us- gaap\_AccretionExpense

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:monetaryItemType

**Balance Type:** debit

**Period Type:** duration

X

- [References](#)

No definition available.

+ [Details](#)

**Name:** us- gaap\_

AdjustmentsToReconcileNetIncomeLossToCashProvidedByUsedInOperatingActivitiesAbstract

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:stringItemType

**Balance Type:** na

**Period Type:** duration

X

- [Definition](#)

Amount of currency on hand as well as demand deposits with banks or financial institutions. Includes other kinds of accounts that have the general characteristics of demand deposits. Also includes short- term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. Excludes cash and cash equivalents within disposal group and discontinued operation.

+ [References](#)

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB

- Name Accounting Standards Codification

- Glossary Cash

- URI <http://asc.fasb.org/extlink&oid=6506951>

Reference 2: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB

- Name Accounting Standards Codification

- Topic 210

- SubTopic 10

- Section 45

- Paragraph 1

- Subparagraph (a)

- URI <http://asc.fasb.org/extlink&oid=28358313&loc=d3e6676-107765>

Reference 3: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB

- Name Accounting Standards Codification

- Topic 230

- SubTopic 10

- Section 45



- Paragraph 4
- URI <http://asc.fasb.org/extlink&oid=56944662&loc=d3e3044-108585>

Reference 4: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Glossary Cash Equivalents
- URI <http://asc.fasb.org/extlink&oid=6507016>

Reference 5: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 210
- SubTopic 10
- Section S99
- Paragraph 1
- Subparagraph (SX 210.5- 02.1)
- URI <http://asc.fasb.org/extlink&oid=6877327&loc=d3e13212-122682>

[+ Details](#)

**Name:** us- gaap\_CashAndCashEquivalentsAtCarryingValue

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:monetaryItemType

**Balance Type:** debit

**Period Type:** instant

X

- [Definition](#)

Amount of increase (decrease) in cash. Cash is the amount of currency on hand as well as demand deposits with banks or financial institutions. Includes other kinds of accounts that have the general characteristics of demand deposits. Includes effect from exchange rate changes.

[+ References](#)

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 830
- SubTopic 230
- Section 45
- Paragraph 1
- URI <http://asc.fasb.org/extlink&oid=49171198&loc=d3e33268-110906>

[+ Details](#)

**Name:** us- gaap\_CashPeriodIncreaseDecrease

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:monetaryItemType

**Balance Type:** debit

**Period Type:** duration

X

- [Definition](#)

The amount of expense recognized in the current period that reflects the allocation of the cost of tangible assets over the assets' useful lives. Includes production and non- production related depreciation.

[+ References](#)

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB

- Name Accounting Standards Codification
- Topic 230
- SubTopic 10
- Section 45
- Paragraph 28
- Subparagraph (b)
- URI <http://asc.fasb.org/extlink&oid=56944662&loc=d3e3602-108585>

[+ Details](#)

**Name:** us- gaap\_Depreciation

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:monetaryItemType

**Balance Type:** debit

**Period Type:** duration

X

[- Definition](#)

The increase (decrease) during the reporting period in the amounts payable to vendors for goods and services received and the amount of obligations and expenses incurred but not paid.

[+ References](#)

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 230
- SubTopic 10
- Section 45
- Paragraph 28
- Subparagraph (a)
- URI <http://asc.fasb.org/extlink&oid=56944662&loc=d3e3602-108585>

[+ Details](#)

**Name:** us- gaap\_IncreaseDecreaseInAccountsPayableAndAccruedLiabilities

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:monetaryItemType

**Balance Type:** debit

**Period Type:** duration

X

[- Definition](#)

The increase (decrease) during the period in the carrying value of derivative instruments reported as liabilities that are due to be disposed of within one year (or the normal operating cycle, if longer).

[+ References](#)

No definition available.

[+ Details](#)

**Name:** us- gaap\_IncreaseDecreaseInDerivativeLiabilities

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:monetaryItemType

**Balance Type:** debit

**Period Type:** duration

X

[- References](#)

No definition available.

[+ Details](#)

**Name:** us- gaap\_IncreaseDecreaseInOtherOperatingAssetsAndLiabilitiesNetAbstract

**Namespace Prefix:** us- gaap\_  
**Data Type:** xbrli:stringItemType  
**Balance Type:** na  
**Period Type:** duration

X

- Definition

The increase (decrease) during the reporting period in other amounts due to the reporting entity, which are not otherwise defined in the taxonomy.

+ References

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 230
- SubTopic 10
- Section 45
- Paragraph 28
- Subparagraph (a)
- URI <http://asc.fasb.org/extlink&oid=56944662&loc=d3e3602-108585>

+ Details

**Name:** us- gaap\_IncreaseDecreaseInOtherReceivables

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:monetaryItemType

**Balance Type:** credit

**Period Type:** duration

X

- Definition

Fair value of share- based compensation granted to nonemployees as payment for services rendered or acknowledged claims.

+ References

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 230
- SubTopic 10
- Section 45
- Paragraph 28
- Subparagraph (b)
- URI <http://asc.fasb.org/extlink&oid=56944662&loc=d3e3602-108585>

+ Details

**Name:** us- gaap\_IssuanceOfStockAndWarrantsForServicesOrClaims

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:monetaryItemType

**Balance Type:** debit

**Period Type:** duration

X

- Definition

Amount of cash inflow (outflow) from financing activities, including discontinued operations. Financing activity cash flows include obtaining resources from owners and providing them with a return on, and a return of, their investment; borrowing money and repaying amounts borrowed, or settling the obligation; and obtaining and paying for other resources obtained from creditors on long- term credit.

#### [+ References](#)

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 230
- SubTopic 10
- Section 45
- Paragraph 24
- URI <http://asc.fasb.org/extlink&oid=56944662&loc=d3e3521-108585>

Reference 2: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 230
- SubTopic 10
- Section 45
- Paragraph 26
- URI <http://asc.fasb.org/extlink&oid=56944662&loc=d3e3574-108585>

#### [+ Details](#)

**Name:** us- gaap\_NetCashProvidedByUsedInFinancingActivities

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:monetaryItemType

**Balance Type:** debit

**Period Type:** duration

#### [X](#)

##### [- References](#)

No definition available.

##### [+ Details](#)

**Name:** us- gaap\_NetCashProvidedByUsedInFinancingActivitiesAbstract

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:stringItemType

**Balance Type:** na

**Period Type:** duration

#### [X](#)

##### [- Definition](#)

Amount of cash inflow (outflow) from operating activities, including discontinued operations. Operating activity cash flows include transactions, adjustments, and changes in value not defined as investing or financing activities.

##### [+ References](#)

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 230
- SubTopic 10
- Section 45
- Paragraph 24
- URI <http://asc.fasb.org/extlink&oid=56944662&loc=d3e3521-108585>

Reference 2: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification

- Topic 230
- SubTopic 10
- Section 45
- Paragraph 28
- URI <http://asc.fasb.org/extlink&oid=56944662&loc=d3e3602-108585>

Reference 3: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 230
- SubTopic 10
- Section 45
- Paragraph 25
- URI <http://asc.fasb.org/extlink&oid=56944662&loc=d3e3536-108585>

[+ Details](#)

**Name:** us- gaap\_NetCashProvidedByUsedInOperatingActivities

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:monetaryItemType

**Balance Type:** na

**Period Type:** duration

X

[- References](#)

No definition available.

[+ Details](#)

**Name:** us- gaap\_NetCashProvidedByUsedInOperatingActivitiesAbstract

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:stringItemType

**Balance Type:** na

**Period Type:** duration

X

[- Definition](#)

The portion of profit or loss for the period, net of income taxes, which is attributable to the parent.

[+ References](#)

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Glossary Net Income
- URI <http://asc.fasb.org/extlink&oid=51831255>

Reference 2: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 230
- SubTopic 10
- Section 45
- Paragraph 28
- URI <http://asc.fasb.org/extlink&oid=56944662&loc=d3e3602-108585>

Reference 3: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 944

- SubTopic 225
- Section S99
- Paragraph 1
- Subparagraph (SX 210.7- 04.19)
- URI <http://asc.fasb.org/extlink&oid=6879464&loc=d3e573970-122913>

Reference 4: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 260
- SubTopic 10
- Section 50
- Paragraph 1
- URI <http://asc.fasb.org/extlink&oid=6371337&loc=d3e3550-109257>

Reference 5: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 225
- SubTopic 10
- Section S99
- Paragraph 2
- Subparagraph (SX 210.5- 03.18)
- URI <http://asc.fasb.org/extlink&oid=26872669&loc=d3e20235-122688>

Reference 6: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 944
- SubTopic 225
- Section S99
- Paragraph 1
- Subparagraph (SX 210.7- 04.22)
- URI <http://asc.fasb.org/extlink&oid=6879464&loc=d3e573970-122913>

Reference 7: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Glossary Other Comprehensive Income
- URI <http://asc.fasb.org/extlink&oid=51831270>

Reference 8: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher SEC
- Name Regulation S- X (SX)
- Number 210
- Section 03
- Paragraph 19
- Article 5

Reference 9: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher SEC
- Name Regulation S- X (SX)
- Number 210

- Section 04
- Paragraph 20
- Article 9

+ [Details](#)

**Name:** us- gaap\_NetIncomeLoss

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:monetaryItemType

**Balance Type:** credit

**Period Type:** duration

X

- [Definition](#)

Amount before tax, after reclassification adjustments of gain (loss) on foreign currency translation adjustments, on foreign currency transactions designated and effective as economic hedges of a net investment in a foreign entity and intra- entity foreign currency transactions that are of a long- term- investment nature, attributable to parent entity.

+ [References](#)

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 810
- SubTopic 10
- Section 50
- Paragraph 1A
- Subparagraph (c)(3)
- URI <http://asc.fasb.org/extlink&oid=18733093&loc=SL4573702-111684>

Reference 2: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 810
- SubTopic 10
- Section 45
- Paragraph 19
- URI <http://asc.fasb.org/extlink&oid=51664549&loc=SL4569616-111683>

Reference 3: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 810
- SubTopic 10
- Section 45
- Paragraph 20
- URI <http://asc.fasb.org/extlink&oid=51664549&loc=SL4569643-111683>

+ [Details](#)

**Name:** us- gaap\_

OtherComprehensiveIncomeForeignCurrencyTransactionAndTranslationAdjustmentBeforeTaxPortionAttributableToParent

**Namespace Prefix:** us-gaap\_

**Data Type:** xbrli:monetaryItemType

**Balance Type:** credit

**Period Type:** duration

## X

### - Definition

The cash inflow from the additional capital contribution to the entity.

### + References

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Glossary Financing Activities
- URI <http://asc.fasb.org/extlink&oid=6513228>

Reference 2: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 230
- SubTopic 10
- Section 45
- Paragraph 14
- Subparagraph (a)
- URI <http://asc.fasb.org/extlink&oid=56944662&loc=d3e3255-108585>

### + Details

**Name:** usgaap\_ProceedsFromIssuanceOfCommonStock

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:monetaryItemType

**Balance Type:** debit

**Period Type:** duration

## X

### - Definition

The cash inflow from a debt initially having maturity due after one year or beyond the operating cycle, if longer.

### + References

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 230
- SubTopic 10
- Section 45
- Paragraph 14
- Subparagraph (b)
- URI <http://asc.fasb.org/extlink&oid=56944662&loc=d3e3255-108585>

Reference 2: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Glossary Financing Activities
- URI <http://asc.fasb.org/extlink&oid=6513228>

### + Details

**Name:** us- gaap\_ProceedsFromIssuanceOfLongTermDebt

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:monetaryItemType

**Balance Type:** debit

**Period Type:** duration



## X

### - Definition

The cash inflow associated with the amount received from holders exercising their stock warrants.

### + References

No definition available.

### + Details

**Name:** us- gaap\_ProceedsFromWarrantExercises

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:monetaryItemType

**Balance Type:** debit

**Period Type:** duration

## X

### - Definition

The aggregate amount of noncash, equity- based employee remuneration. This may include the value of stock or unit options, amortization of restricted stock or units, and adjustment for officers' compensation. As noncash, this element is an add back when calculating net cash generated by operating activities using the indirect method.

### + References

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB

- Name Accounting Standards Codification

- Topic 230

- SubTopic 10

- Section 45

- Paragraph 28

- Subparagraph (a)

- URI <http://asc.fasb.org/extlink&oid=56944662&loc=d3e3602-108585>

### + Details

**Name:** us- gaap\_ShareBasedCompensation

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:monetaryItemType

**Balance Type:** debit

**Period Type:** duration

v3.3.1.900

**1. Nature of  
Operations**

**12 Months Ended**

**Dec. 31, 2015**

**Notes**

**1. Nature of  
Operations** **1. NATURE OF OPERATIONS**

iMedical Innovations Inc. [the “Company” or “iMed”] was incorporated on July 3, 2014 under the laws of the Province of Ontario, Canada. The Company is engaged in research and development activities within the remote monitoring segment of preventative care. The Company is focused on a realizable healthcare business model that has an existing market and commercialization pathway. As such, its efforts to date have been devoted in building technology that enables access to this market through the development of a tangible product.

Sensor Mobility Inc. [“Sensor”] was incorporated on July 22, 2009 under the laws of the Province of Ontario, Canada. Sensor was also engaged in research and development activities within the remote monitoring segment of preventative care.

On August 11, 2014, all the stockholders of Sensor entered into a series of roll over agreements for the sale of their shares to iMedical Innovations Inc. in accordance with section 85 (1) of the Income Tax Act (Canada). Pursuant to these agreements, all the stockholders of Sensor received twice the number of shares of iMed in exchange for their shares in Sensor. Accordingly, iMed issued 11,829,500 shares in exchange for 5,914,750 shares of Sensor, which were subsequently cancelled as a result of amalgamation. The amalgamation became effective from November 21, 2014, pursuant to approval by Canada Revenue Agency. Immediately prior to the Amalgamation, iMed had net liabilities of \$237,348 and 3,300,000 outstanding shares of common stock, which are presented in the financial statements.

As the former stockholders of Sensor became the majority stockholders of iMed after amalgamation, this transaction has been accounted for as a reverse merger and was treated as an acquisition of iMed (legal acquirer) and a recapitalization of Sensor (accounting acquirer). As Sensor was the accounting acquirer, the results of its operations carried over. Consequently, the assets and liabilities and the historical operations reflected in the financial statements for the periods prior to November 21, 2014, are those of Sensor and are recorded at historical cost basis. Effective from November 21, 2014, the Company’s financial statements include the assets, liabilities and operations of iMed.

**X**

**- References**

No definition available.

**+ Details**

**Name:** us- gaap\_DisclosureTextBlockAbstract

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:stringItemType

**Balance Type:** na

**Period Type:** duration

## X

### - Definition

The entire disclosure for the nature of an entity's business, major products or services, principal markets including location, and the relative importance of its operations in each business and the basis for the determination, including but not limited to, assets, revenues, or earnings. For an entity that has not commenced principal operations, disclosures about the risks and uncertainties related to the activities in which the entity is currently engaged and an understanding of what those activities are being directed toward.

### + References

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 275
- SubTopic 10
- Section 50
- Paragraph 2
- URI <http://asc.fasb.org/extlink&oid=51801978&loc=d3e6003-108592>

Reference 2: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 275
- SubTopic 10
- Section 50
- Paragraph 2A
- URI <http://asc.fasb.org/extlink&oid=51801978&loc=SL51803626-108592>

### + Details

**Name:** us- gaap\_ NatureOfOperations

**Namespace Prefix:** us- gaap\_

**Data Type:** nonnum:textBlockItemType

**Balance Type:** na

**Period Type:** duration

v3.3.1.900

**2. Basis of  
Presentation and  
Measurement**

**12 Months Ended**

**Dec. 31, 2015**

**Notes**

**2. Basis of  
Presentation and  
Measurement**

**2. BASIS OF PRESENTATION AND MEASUREMENT**

The financial statements of the Company have been prepared in accordance with accounting principles generally accepted in the United States of America (“US GAAP”) and are expressed in United States dollars (“USD”).

X

**- Definition**

The entire disclosure for the business description and basis of presentation concepts. Business description describes the nature and type of organization including but not limited to organizational structure as may be applicable to holding companies, parent and subsidiary relationships, business divisions, business units, business segments, affiliates and information about significant ownership of the reporting entity. Basis of presentation describes the underlying basis used to prepare the financial statements (for example, US Generally Accepted Accounting Principles, Other Comprehensive Basis of Accounting, IFRS).

**+ References**

No definition available.

**+ Details**

**Name:** us- gaap\_BusinessDescriptionAndBasisOfPresentationTextBlock

**Namespace Prefix:** us- gaap\_

**Data Type:** nonnum:textBlockItemType

**Balance Type:** na

**Period Type:** duration

X

**- References**

No definition available.

**+ Details**

**Name:** us- gaap\_DisclosureTextBlockAbstract

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:stringItemType

**Balance Type:** na

**Period Type:** duration

v3.3.1.900

**3. Going  
Concern**

**12 Months Ended**

**Dec. 31, 2015**

[Notes](#)

[3. Going  
Concern](#) **3. GOING CONCERN**

The financial statements have been prepared on a going concern basis, which contemplates the realization of assets and satisfaction of liabilities in the normal course of business. The Company has incurred recurring losses from operations and as at December 31, 2015 and December 31, 2014 had accumulated deficit of \$9,228,774 and \$4,042,922, respectively. Management anticipates the Company will attain profitable status and improve its liquidity through continued business development and additional debt or equity investment in the Company. Management is pursuing various sources of financing.

On October 31, 2015, the Company engaged an agent to act as exclusive financial advisor to the Company with respect to assisting the Company in its capital raising efforts as well as assisting the Company in the review of potential financing alternatives available to it and to provide recommendations with respect to the options available to it for meeting its capital needs. Under the engagement agreement, the agent will represent the Company as the sole or lead placement agent, underwriter, book-runner or similar representation in its efforts to obtain financing of up to \$12 million in the form of a private placement, public offering, whether in one or a series of transactions, in a private or public offering of equity, convertible debt or equity, equity linked securities or any other securities.

The Company's continued existence is dependent upon its ability to continue to execute its operating plan and to obtain additional debt or equity financing. There can be no assurance that the necessary debt or equity financing will be available, or will be available on terms acceptable to the Company, in which case the Company may be unable to meet its obligations. Should the Company be unable to realize its assets and discharge its liabilities in the normal course of business, the net realizable value of its assets may be materially less than the amounts recorded in the financial statements. The financial statements do not include any adjustments relating to the recoverability of recorded asset amounts that might be necessary should the Company be unable to continue in existence.

X

[- References](#)

No definition available.

[+ Details](#)

**Name:** us- gaap\_DisclosureTextBlockAbstract

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:stringItemType

**Balance Type:** na

**Period Type:** duration

X

[- Definition](#)

The entire disclosure when substantial doubt is raised about the ability to continue as a going concern. Includes, but is not limited to, principal conditions or events that raised substantial doubt about the ability to continue as a

going concern, management's evaluation of the significance of those conditions or events in relation to the ability to meet its obligations, and management's plans that alleviated or are intended to mitigate the conditions or events that raise substantial doubt about the ability to continue as a going concern.

[+ References](#)

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 205
- SubTopic 40
- Section 50
- Paragraph 13
- URI <http://asc.fasb.org/extlink&oid=51888302&loc=SL51888449-203568>

Reference 2: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 205
- SubTopic 40
- Section 50
- Paragraph 12
- URI <http://asc.fasb.org/extlink&oid=51888302&loc=SL51888443-203568>

[+ Details](#)

**Name:** us- gaap\_SubstantialDoubtAboutGoingConcernTextBlock

**Namespace Prefix:** us- gaap\_

**Data Type:** nonnum:textBlockItemType

**Balance Type:** na

**Period Type:** duration

v3.3.1.900

**4.  
Summary  
of  
Significant  
Accounting  
Policies**

**12 Months Ended**

**Dec. 31, 2015**

**Notes**

**4. 4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Summary**

**of**

**Cash**

**Significant**

Cash includes cash on hand and balances with banks.

**Accounting**

**Policies**

**Use of Estimates**

The preparation of financial statements in conformity with US GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Areas involving significant estimates and assumptions include: deferred income tax assets and related valuation allowance, accruals and valuation of warrants and stock options. Actual results could differ from those estimates. These estimates are reviewed periodically, and, as adjustments become necessary, they are reported in earnings in the period in which they become known.

**Earnings (Loss) Per Share**

The Company has adopted the Financial Accounting Standards Board's ("FASB") Accounting Standards Codification ("ASC") Topic 260-10 which provides for calculation of "basic" and "diluted" earnings per share. Basic earnings per share includes no dilution and is computed by dividing net income or loss available to common stockholders by the weighted average number of common shares outstanding for the period. Diluted earnings per share reflect the potential dilution of securities that could share in the earnings of an entity. Diluted earnings per share exclude all potentially dilutive shares if their effect is anti-dilutive. There were no potentially dilutive shares outstanding as at December 31, 2015 and 2014.

**Foreign Currency Translation**

The functional currency of the Company is Canadian dollar. Transactions denominated in currencies other than the functional currency are translated into the functional currency at the exchange rates prevailing at the dates of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated using the exchange rate prevailing at the balance sheet date. Non-monetary assets and liabilities are translated using the historical rate on the date of the transaction. All exchange gains or losses arising from translation of these

foreign currency transactions are included in net income (loss) for the year. The translation gains and losses resulting from the changes in exchange rates are reported in accumulated other comprehensive gain (loss).

### Equipment

Equipment are stated at cost less accumulated depreciation and depreciated over their estimated useful lives at the following rate and method.

Furniture and fixtures	3 year straight line
Computer equipment	3 year straight line

Routine repairs and maintenance are expensed as incurred. Improvements, that are betterments, are capitalized at cost. The Company applies a half year rule in the year of acquisition.

### Impairment of Long-Lived Assets

In accordance with ASC 360-10, the Company, on a regular basis, reviews the carrying amount of long-lived assets for the existence of facts or circumstances, both internally and externally, that suggest impairment. The Company determines if the carrying amount of a long-lived asset is impaired based on anticipated undiscounted cash flows, before interest, from the use of the asset. In the event of impairment, a loss is recognized based on the amount by which the carrying amount exceeds the fair value of the asset. Fair value is determined based on appraised value of the assets or the anticipated cash flows from the use of the asset or asset group, discounted at a rate commensurate with the risk involved.

### Fair Value of Financial Instruments

ASC 820 defines fair value, establishes a framework for measuring fair value and expands required disclosure about fair value measurements of assets and liabilities. ASC 820-10 defines fair value as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. ASC 820-10 also establishes a fair value hierarchy, which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The standard describes three levels of inputs that may be used to measure fair value:

Level 1 – Valuation based on quoted market prices in active markets for identical assets or liabilities.

Level 2 – Valuation based on quoted market prices for similar assets and liabilities in active markets.

Level 3 – Valuation based on unobservable inputs that are supported by little or no market activity, therefore requiring management's best estimate of what market participants would use as fair value.

In instances where the determination of the fair value measurement is based on inputs from



different levels of the fair value hierarchy, the level in the fair value hierarchy within which the entire fair value measurement falls is based on the lowest level input that is significant to the fair value measurement in its entirety. The Company's assessment of the significance of a particular input to the fair value measurement in its entirety requires judgment, and considers factors specific to the asset or liability.

Fair value estimates discussed herein are based upon certain market assumptions and pertinent information available to management. The respective carrying value of certain on-balance-sheet financial instruments approximated their fair values due to the short-term nature of these instruments or interest rates that are comparable to market rates. These financial instruments include cash and accounts payable. The Company's cash, which is carried at fair value, is classified as a Level 1 financial instrument. The Company's bank accounts are maintained with financial institutions of reputable credit, therefore, bear minimal credit risk.

### Income Taxes

The Company accounts for income taxes in accordance with ASC 740. The Company provides for federal and provincial income taxes payable, as well as for those deferred because of the timing differences between reporting income and expenses for financial statement purposes versus tax purposes. Deferred tax assets and liabilities are recognized for the future tax consequences attributable to differences between the carrying amount of assets and liabilities for financial reporting purposes and the amounts used for income tax purposes. Deferred tax assets and liabilities are measured using the enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recoverable or settled. The effect of a change in tax rates is recognized as income or expense in the period of the change. A valuation allowance is established, when necessary, to reduce deferred income tax assets to the amount that is more likely than not to be realized.

### Research and Development

Research and development costs, which relate primarily to product and software development, are charged to operations as incurred. Under certain research and development arrangements with third parties, the Company may be required to make payments that are contingent on the achievement of specific developmental, regulatory and/or commercial milestones. Before a product receives regulatory approval, milestone payments made to third parties are expensed when the milestone is achieved. Milestone payments made to third parties after regulatory approval is received are capitalized and amortized over the estimated useful life of the approved product.

### Stock Based Compensation

The Company accounts for share-based payments in accordance with the provision of ASC 718, which requires that all share-based payments issued to acquire goods or services, including grants of employee stock options, be recognized in the statement of operations based on their fair values, net of estimated forfeitures. ASC 718 requires forfeitures to be estimated at the time of grant and revised, if necessary, in subsequent periods if actual forfeitures differ from those estimates. Compensation expense related to share-based awards

is recognized over the requisite service period, which is generally the vesting period.

The Company accounts for stock based compensation awards issued to non-employees for services, as prescribed by ASC 718-10, at either the fair value of the services rendered or the instruments issued in exchange for such services, whichever is more readily determinable, using the guidelines in ASC 505-50. The Company issues compensatory shares for services including, but not limited to, executive, management, accounting, operations, corporate communication, financial and administrative consulting services.

#### Operating Leases

The Company leases office space and certain office equipment under operating lease agreements. The lease term begins on the date of initial possession of the leased property for purposes of recognizing lease expense on a straight-line basis over the term of the lease. Lease renewal periods are considered on a lease-by-lease basis and are generally not included in the initial lease term.

#### Convertible Notes Payable and Derivative Instruments

The Company accounts for conversion options embedded in convertible notes in accordance with ASC 815. ASC 815 generally requires companies to bifurcate conversion options embedded in convertible notes from their host instruments and to account for them as free standing derivative financial instruments. ASC 815 provides for an exception to this rule when convertible notes, as host instruments, are deemed to be conventional, as defined by ASC 815-40.

The Company accounts for convertible notes deemed conventional and conversion options embedded in non-conventional convertible notes which qualify as equity under ASC 815, in accordance with the provisions of ASC 470-20, which provides guidance on accounting for convertible securities with beneficial conversion features. Accordingly, the Company records, as a discount to convertible notes, the intrinsic value of such conversion options based upon the differences between the fair value of the underlying common stock at the commitment date of the note transaction and the effective conversion price embedded in the note. Debt discounts under these arrangements are amortized over the term of the related debt.

#### Recently Issued Accounting Pronouncements

In June 2014, the FASB issued Accounting Standards Update ASU 2014-10, "Development Stage Entities". The amendments in this update remove the definition of a development stage entity from the Master Glossary of the ASC thereby removing the financial reporting distinction between development stage entities and other reporting entities from U.S. GAAP. In addition, the amendments eliminate the requirements for development stage entities to (1) present inception-to-date information in the statements of income, cash flows, and shareholder equity, (2) label the financial statements as those of a development stage entity, (3) disclose a description of the development stage activities in which the entity is engaged, and (4) disclose in the first year in which the entity is no longer a development stage entity that in prior years it had' been in the development stage. The Company adopted this amendment beginning from January 1, 2014. The amendments in this update were

applied retrospectively.

In May 2014, an accounting pronouncement was issued by the FASB to clarify existing guidance on revenue recognition. This guidance includes the required steps to achieve the core principle that a company should recognize revenue when it transfers promised goods or services to customers in an amount that reflects the consideration to which the company expects to be entitled in exchange for those goods or services. This pronouncement is effective for fiscal years and interim periods beginning after December 15, 2017, with early adoption permitted. The guidance permits the use of one of two retrospective transition methods. The Company has not yet selected a transition method nor have determined the effect that the adoption of the pronouncement may have on its financial position and/or results of operations.

On January 1, 2015, the Company adopted the accounting pronouncement issued by the FASB updating existing guidance on discontinued operations. This guidance raises the threshold for a disposal to qualify as a discontinued operation and requires new disclosures of both discontinued operations and certain other disposals that do not meet the definition of a discontinued operation. This pronouncement is aimed at reducing the frequency of disposals reported as discontinued operations by focusing on strategic shifts that have or will have a major effect on an entity's operations and financial results. The Company will consider this guidance in conjunction with future disposals, if any.

In April 2015, an accounting pronouncement was issued by the FASB to update the guidance related to the presentation of debt issuance costs. This guidance requires debt issuance costs, related to a recognized debt liability, be presented in the balance sheet as a direct deduction from the carrying amount of the related debt liability rather than being presented as an asset. This pronouncement is effective retrospectively for fiscal years beginning after December 15, 2015, with early adoption permitted. The Company intend to adopt this pronouncement on January 1, 2016, and the adoption will not have a material impact on its financial position and/or results of operations.

In September 2015, an accounting pronouncement was issued by the FASB which eliminates the requirement that an acquirer in a business combination account for measurement-period adjustments retrospectively. Instead, an acquirer will recognize a measurement-period adjustment during the period in which it determines the amount of the adjustment. This pronouncement is effective for fiscal years beginning after December 15, 2015, with early adoption permitted. The Company intend to adopt this pronouncement on January 1, 2016, and the adoption will not have a material impact on its financial position and/or results of operations.

In November 2015, an accounting pronouncement was issued by the FASB to simplify the presentation of deferred income taxes within the balance sheet. This pronouncement eliminates the requirement that deferred tax assets and liabilities are presented as current or noncurrent based on the nature of the underlying assets and liabilities. Instead, the pronouncement requires all deferred tax assets and liabilities, including valuation allowances, be classified as noncurrent. This pronouncement is effective for fiscal years beginning after December 15, 2016, with early adoption permitted. The Company intend to adopt this pronouncement on January 1, 2017, and the adoption will not have a material impact on its financial position and/or results of operations.

## X

### - References

No definition available.

### + Details

**Name:** us- gaap\_DisclosureTextBlockAbstract

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:stringItemType

**Balance Type:** na

**Period Type:** duration

## X

### - Definition

The entire disclosure for all significant accounting policies of the reporting entity.

### + References

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 235
- SubTopic 10
- Section 50
- Paragraph 6
- URI <http://asc.fasb.org/extlink&oid=51655414&loc=d3e18861-107790>

Reference 2: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 235
- SubTopic 10
- Section 50
- Paragraph 3
- URI <http://asc.fasb.org/extlink&oid=51655414&loc=d3e18780-107790>

Reference 3: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 235
- SubTopic 10
- Section 50
- Paragraph 1
- URI <http://asc.fasb.org/extlink&oid=51655414&loc=d3e18726-107790>

Reference 4: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 235
- SubTopic 10
- Section 50
- Paragraph 2
- URI <http://asc.fasb.org/extlink&oid=51655414&loc=d3e18743-107790>

Reference 5: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification

- Topic 235
- SubTopic 10
- Section 50
- Paragraph 5
- URI <http://asc.fasb.org/extlink&oid=51655414&loc=d3e18854-107790>

[+ Details](#)

**Name:** us- gaap\_SignificantAccountingPoliciesTextBlock

**Namespace Prefix:** us- gaap\_

**Data Type:** nonnum:textBlockItemType

**Balance Type:** na

**Period Type:** duration

v3.3.1.900

## 5. Equipment

12 Months Ended  
Dec. 31, 2015

### [Notes](#)

#### [5. Equipment](#) 5. EQUIPMENT

	As at December 31, 2015 \$	As at December 31, 2014 \$
Furniture	41,272	41,272
Computer equipment	27,826	27,826
Total cost	69,098	69,098
Less: Accumulated depreciation	(69,098)	(69,098)
	-	-

X

#### - References

No definition available.

#### + Details

**Name:** us- gaap\_DisclosureTextBlockAbstract

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:stringItemType

**Balance Type:** na

**Period Type:** duration

X

#### - Definition

The entire disclosure for long- lived, physical assets used in the normal conduct of business and not intended for resale. Includes, but is not limited to, accounting policies and methodology, roll forwards, depreciation, depletion and amortization expense, including composite depreciation, accumulated depreciation, depletion and amortization expense, useful lives and method used, income statement disclosures, assets held for sale and public utility disclosures.

#### + References

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB

- Name Accounting Standards Codification

- Topic 210

- SubTopic 10

- Section S99

- Paragraph 1

- Subparagraph (SX 210.5- 02.13- 14)

- URI <http://asc.fasb.org/extlink&oid=6877327&loc=d3e13212- 122682>

Reference 2: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB

- Name Accounting Standards Codification

- Topic 205
- SubTopic 20
- Section 50
- Paragraph 1
- URI <http://asc.fasb.org/extlink&oid=51717284&loc=d3e1361-107760>

Reference 3: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 360
- SubTopic 10
- Section 50
- Paragraph 2
- URI <http://asc.fasb.org/extlink&oid=51719941&loc=d3e2921-110230>

Reference 4: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 360
- SubTopic 10
- Section 50
- Paragraph 1
- URI <http://asc.fasb.org/extlink&oid=6391035&loc=d3e2868-110229>

[+ Details](#)

**Name:** us- gaap\_PropertyPlantAndEquipmentDisclosureTextBlock

**Namespace Prefix:** us- gaap\_

**Data Type:** nonnum:textBlockItemType

**Balance Type:** na

**Period Type:** duration

v3.3.1.900

**6. Accounts  
Payable and  
Accrued  
Liabilities**

**12 Months Ended**

**Dec. 31, 2015**

**Notes**

**6. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

**6. Accounts  
Payable and  
Accrued  
Liabilities**

	<b>As at December 31, 2015</b>	<b>As at December 31, 2014</b>
	\$	\$
Trade accounts payable	274,055	130,913
Accrued liabilities	139,218	45,126
	<b>413,273</b>	<b>176,039</b>

X

**- Definition**

The entire disclosure for accounts payable and accrued liabilities at the end of the reporting period.

**+ References**

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB

- Name Accounting Standards Codification

- Topic 210

- SubTopic 10

- Section S99

- Paragraph 1

- Subparagraph (SX 210.5- 02.19(a),20,24)

- URI <http://asc.fasb.org/extlink&oid=6877327&loc=d3e13212- 122682>

**+ Details**

**Name:** us- gaap\_AccountsPayableAndAccruedLiabilitiesDisclosureTextBlock

**Namespace Prefix:** us- gaap\_

**Data Type:** nonnum:textBlockItemType

**Balance Type:** na

**Period Type:** duration

X

**- References**

No definition available.

**+ Details**

**Name:** us- gaap\_DisclosureTextBlockAbstract

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:stringItemType

**Balance Type:** na

**Period Type:** duration



**Convertible  
Promissory  
Notes**

**Dec. 31, 2015**

Notes

7. **7. CONVERTIBLE PROMISSORY NOTES**

Convertible  
Promissory  
Notes

Pursuant to a term sheet offering of \$2,000,000, the Company during the year ended December 31, 2015 issued convertible promissory notes to various accredited investors amounting to \$1,368,978. These notes have a maturity date of 24 months and carry annual interest rate of 11%. The note holders have the right until any time until the note is fully paid, to convert any outstanding and unpaid principal portion of the note, and accrued interest, into fully paid and non-assessable shares of Common Stock. The note has a conversion price initially set at \$1.78. Upon any future financings completed by the Company, the conversion price will reset to 75% of the future financing pricing. These notes do not contain prepayment penalties upon redemption. These debentures are secured by all of the present and after acquired property of the Company. However, the Company can force conversion of these notes, if during the term of the agreement, the Company completes a public listing and the Common Share price exceeds the conversion price for at least 20 consecutive trading days. At the closing of the Notes, the Company issued cash (7%) and warrants (7% of the number of Common Shares into which the Notes may be converted) to a brokers. The brokers receive 3% in cash and warrants for those investors in the Presidents List. The warrants have a term of 24 months and a similar reset provision based on future financings.

The embedded conversion features and reset feature in the notes and broker warrants have been accounted for as a derivative liability based on FASB guidance (refer Note 8).

The details of the outstanding convertible promissory notes are as follows:

	\$
Face value of convertible promissory notes issued during the year	1,368,978
Discount recognised at issuance due to embedded derivatives	(479,479)
Cash issuance costs	(79,829)
Fair value of broker warrants at issuance	(85,767)
Accretion expense for the year	59,875
<b>Accreted value of convertible promissory notes as at December 31, 2015</b>	<b>783,778</b>

The Company incurred \$79,829 in cash as issuance costs and issued 43,161 broker

warrants. The cash issuance costs and fair value of these warrants at issuance have been adjusted against the liability and accreted over the term of these notes using an effective interest rate ranging from 20.5% to 30.5%.

As explained in detail in Note 13, all outstanding convertible promissory notes were exchanged/adjusted pursuant to Exchange Agreement effective February 2, 2016.

X

- Definition

The entire disclosure for information about short- term and long- term debt arrangements, which includes amounts of borrowings under each line of credit, note payable, commercial paper issue, bonds indenture, debenture issue, own- share lending arrangements and any other contractual agreement to repay funds, and about the underlying arrangements, rationale for a classification as long- term, including repayment terms, interest rates, collateral provided, restrictions on use of assets and activities, whether or not in compliance with debt covenants, and other matters important to users of the financial statements, such as the effects of refinancing and noncompliance with debt covenants.

+ References

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 505
- SubTopic 10
- Section 50
- Paragraph 3
- URI <http://asc.fasb.org/extlink&oid=6928386&loc=d3e21475-112644>

Reference 2: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 210
- SubTopic 10
- Section S99
- Paragraph 1
- Subparagraph (SX 210.5- 02.19,20,22)
- URI <http://asc.fasb.org/extlink&oid=6877327&loc=d3e13212-122682>

+ Details

**Name:** us- gaap\_DebtDisclosureTextBlock

**Namespace Prefix:** us- gaap\_

**Data Type:** nonnum:textBlockItemType

**Balance Type:** na

**Period Type:** duration

X

- References

No definition available.

+ Details

**Name:** us- gaap\_DisclosureTextBlockAbstract

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:stringItemType

**Balance Type:** na

**Period Type:** duration

[Notes](#)[8.](#) **8. DERIVATIVE LIABILITIES**[Derivative  
Liabilities](#)

In connection with the sale of debt or equity instruments, the Company may sell options or warrants to purchase our common stock. In certain circumstances, these options or warrants may be classified as derivative liabilities, rather than as equity. Additionally, the debt or equity instruments may contain embedded derivative instruments, such as embedded derivative features which in certain circumstances may be required to be bifurcated from the associated host instrument and accounted for separately as a derivative instrument liability.

The Company's derivative instrument liabilities are re-valued at the end of each reporting period, with changes in the fair value of the derivative liability recorded as charges or credits to income in the period in which the changes occur. For options, warrants and bifurcated embedded derivative features that are accounted for as derivative instrument liabilities, the Company estimates fair value using either quoted market prices of financial instruments with similar characteristics or other valuation techniques. The valuation techniques require assumptions related to the remaining term of the instruments and risk-free rates of return, our current common stock price and expected dividend yield, and the expected volatility of our common stock price over the life of the option.

The derivative liabilities arising from convertible promissory notes and related issuance of broker warrants are as follows:

	Convertible notes \$	Broker warrants \$	Total \$
Derivative fair value at issuance	479,479	85,767	565,246
Change in fair value of derivatives	1,473	(5,499)	(4,026)
<b>Derivative liabilities as at December 31, 2015</b>	<b>480,952</b>	<b>80,268</b>	<b>561,220</b>

The lattice methodology was used to value the convertible notes issued and the related broker warrants, with the following assumptions:

<b>Assumptions</b>	<b>December 31 2015</b>
Dividend yield	0.00%
Risk-free rate for term	0.33%-0.72%
Volatility	98%-100%
Remaining terms (years)	1.72-2
Stock price (\$ per share)	2.00

X

- [Definition](#)

The entire disclosure for derivatives and fair value of assets and liabilities.

+ [References](#)

No definition available.

+ [Details](#)

**Name:** us- gaap\_DerivativesAndFairValueTextBlock

**Namespace Prefix:** us- gaap\_

**Data Type:** nonnum:textBlockItemType

**Balance Type:** na

**Period Type:** duration

X

- [References](#)

No definition available.

+ [Details](#)

**Name:** us- gaap\_DisclosureTextBlockAbstract

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:stringItemType

**Balance Type:** na

**Period Type:** duration

Stockholders

' (deficiency)

Equity

Dec. 31, 2015

[Notes](#)[9.](#) **9. STOCKHOLDERS' (DEFICIENCY) EQUITY**[Stockholders'](#)[\(deficiency\)](#) **Authorized stock**[Equity](#)

Until August 11, 2014, the Company was authorized to issue unlimited number of Class "A" preferred shares, optionally redeemable at a price to be agreed by the stockholders, with no par value and unlimited number of Class "A" common shares and Class "B" common shares with no par value. Class A preferred shares were classified as equity as they did not meet the requirements of mandatorily redeemable financial instruments pursuant to ASC 480.

On August 11, 2014, the Company's Articles of Association were amended thereby consolidating various classes of shares which were then issued into common shares and changing the Company's authorized shares to unlimited number of common shares and an unlimited number of preferred shares.

**Issued and outstanding stock**

During April 2014, Sensor entered into agreements for issuance of warrants against services with four of its then stockholders and issued 475,000 warrants (previously 237,500 warrants) entitling those stockholders to purchase one common share (previously preferred class A share) against each warrant at an exercise price of \$0.46 per warrant to be exercised within one year from the issuance date. The fair value of the warrants on the issuance date was \$400,335, which is included as consulting charges in general and administrative expenses during the year ended December 31, 2014 with corresponding credit to additional paid-in-capital. The fair value has been estimated using a multi-nomial lattice model with an expected life of 365 days, dividend yield of 0%, stock price of \$0.46, a risk free rate of 0.06% and expected volatility of 105%, determined based on comparable companies historical volatilities.

Pursuant to roll over agreements dated August 11, 2014, as described in Note 1, all the above warrants which were issued by Sensor were cancelled and were reissued by iMedical Innovations Inc.

During June and July 2014, Sensor issued 1,170,000 common shares (previously 585,000 Class "A" preferred shares) through various subscription agreements issue at price of \$0.47 for aggregate cash proceeds of \$545,278.

During July 2014, Sensor issued 142,000 common shares (previously 71,000 Class "A" preferred shares) for consulting services at fair value of \$0.47 per share, determined based on recent private placements. Accordingly, the Company recognized \$66,179 as

consulting expenses, which are included in general and administrative expenses during the year ended December 31, 2014 with corresponding credit to common stock.

As described in Note 1, On August 11, 2014, all the stockholders of Sensor entered into a series of roll over agreements for the sale of their shares to iMedical Innovations Inc. in accordance with section 85 (1) of the Income Tax Act (Canada). Pursuant to these agreements, all the stockholders of Sensor received twice the number of shares of iMed in exchange for their shares in Sensor. Accordingly, iMed issued 11,829,500 shares in exchange for 5,914,750 shares of Sensor, which were subsequently cancelled as a result of amalgamation. The amalgamation became effective from November 21, 2014, pursuant to approval by Canada Revenue Agency. Immediately prior to Amalgamation, iMed had net liabilities of \$237,348 and 3,300,000 outstanding shares of common stock, which are presented in the financial statements.

During November 2014, iMed issued 1,036,000 units at an exercise price of \$1.10 and received gross cash proceeds of \$1,142,837 (net proceeds of \$1,104,229). Each unit comprised of 1,036,000 common shares and 1,554,000 warrants to be exercised at \$1.10 within 120 to 270 days from the date of issuance. In connection with the proceeds received, the Company paid in cash \$38,609 as finder's fees and issued 51,080 broker warrants to be exercised at \$1.10 within 365 days from the date of issuance. The fair value of these warrants amounting to \$246,671 has been estimated using a multi-nomial lattice model with an expected life of 365 days, dividend yield of 0%, stock price of \$1.10, a risk free rate ranging from 0.02% to 0.07% and expected volatility of 89%, determined based on comparable companies historical volatilities. The fair value of these warrants were allocated to cash with corresponding credit to additional paid-in-capital. During May 2015 804,000 warrants expired out of total issuance of 1,554,000, which has resulted in transfer of \$124,936 from additional paid-in-capital to common stock.

In addition during November 2014, 150,000 warrants were exercised at a price of \$0.44 per share and the Company received cash proceeds of \$66,188, which has been credited to common stock.

During March and May 2015, 500,000 warrants were exercised at a price of \$1.01 per share and the Company received gross cash proceeds of \$500,584 (net proceeds of \$470,758). In connection with the proceeds received, the Company paid in cash \$35,420 as finder's fees and issued 35,000 broker warrants which were fair valued at \$5,594 and were allocated to cash with corresponding credit to additional paid-in-capital. The fair value has been estimated using a multi-nomial lattice model with an expected life of 365 days, dividend yield of 0%, stock price of \$1.01, a risk free rate ranging from 0.04% to 1.07% and expected volatility of 94%, determined based on comparable companies historical volatilities.

During May 2015, iMed repurchased 1,100,000 of its outstanding common shares at cost from a related party, by virtue of significant influence. These shares were cancelled upon their repurchase.

During August and September 2015, 250,000 warrants were exercised at a price of \$1.05 per share and the Company received gross cash proceeds of \$253,800 (net proceeds of \$236,438). In connection with the proceeds received, the Company paid in cash \$17,362

as finder's fees and issued 17,500 broker warrants which were fair valued at \$14,627 and were allocated to cash with corresponding credit to additional paid-in-capital. The fair value has been estimated using a multi-nomial lattice model with an expected life of 24 months, a risk free rate ranging from 0.04% to 1.07%, stock price of \$2 and expected volatility in the range of 98% to 100%, determined based on comparable companies historical volatilities.

During September and October 2015, iMed entered into agreements for the issuance for a total of 605,000 warrants against services entitling to purchase one common share against each warrant at an exercise price of \$1.00 per warrant to be exercised within 180 to 730 days from the issuance date. The fair value of the warrants on the issuance date was \$672,749, which is included as consulting charges in general and administrative expenses during the year ended December 31, 2015 with corresponding credit to additional paid-in-capital. The fair value has been estimated using a multi-nomial lattice model with an expected life ranging from 180 to 730 days, a risk free rate ranging from 0.04% to 1.07%, stock price of \$2, annual attrition rate of 5% and expected volatility in the range of 98% to 100%, determined based on comparable companies historical volatilities.

In addition as explained in detail in Note 13, all outstanding common stock, warrant's and options were exchanged/adjusted pursuant to Exchange Agreement effective February 2, 2016.

#### **Stock-based compensation**

On March 30, 2015, the Company approved Directors, Officers and Employees Stock Option Plan, under which it authorized and issued 3,000,000 options. This plan was established to enable the Company to attract and retain the services of highly qualified and experience directors, officers, employees and consultants and to give such person an interest in the success of the Company.

The fair value of each option granted is estimated at the time of grant using multi-nomial lattice model using the following assumptions:

	<b>2015</b>
Exercise price (\$)	0.0001
Risk free interest rate	0.04% to 1.07%
Expected term (Years)	10
Expected volatility	94%
Expected dividend yield	0%
Fair value of option (\$)	0.74
Expected forfeiture (attrition) rate	5% to 20%

50% of the grants will either vest immediately or at the time of FDA (Food and Drug

Administration) filing date and 50% will vest upon Liquidity Trigger. Liquidity Trigger means the day on which the board of directors resolve in favour of i) the Company is able to raise a certain level of financing; ii) a reverse takeover transaction that results in the Company being a reporting issuer, and iii) initial public offering that results in the Company being a reporting issuer.

These grants will expire on the tenth anniversary of the grant date. The risk free interest rate is based on the yield of U.S. Treasury securities that correspond to the expected holding period of the options. The volatility was determined based on comparable companies' historical volatilities. The expected forfeiture (attrition) rates were based on the position of the employee receiving the options. The dividend yield was based on an expected future dividend rate for the period at the time of grant.

The following table summarizes the stock option activities of the Company:

	<b>Number of options</b>	<b>Weighted average exercise price (\$)</b>
Granted	3,000,000	0.0001
Exercised	(2,832,500)	0.0001
Outstanding as of December 31, 2015	167,500	0.0001

The fair value of options at the issuance date were determined at \$2,257,953 which were fully expensed during the year ended December 31, 2015 based on vesting period and were included in general and administrative expenses with corresponding credit to additional paid-in-capital.

During the year ended December 31, 2015, 2,832,500 options were exercised by those employees who met the vesting conditions as described above.

X

- References

No definition available.

+ Details

**Name:** us- gaap\_DisclosureTextBlockAbstract

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:stringItemType

**Balance Type:** na

**Period Type:** duration

X

- Definition

The entire disclosure for shareholders' equity comprised of portions attributable to the parent entity and noncontrolling interest, including other comprehensive income. Includes, but is not limited to, balances of common stock, preferred stock, additional paid- in capital, other capital and retained earnings, accumulated balance for each classification of other comprehensive income and amount of comprehensive income.

+ References



Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 235
- SubTopic 10
- Section S99
- Paragraph 1
- Subparagraph (SX 210.4- 08.(d),(e))
- URI <http://asc.fasb.org/extlink&oid=26873400&loc=d3e23780-122690>

Reference 2: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 505
- SubTopic 10
- Section 50
- Paragraph 4
- URI <http://asc.fasb.org/extlink&oid=6928386&loc=d3e21484-112644>

Reference 3: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 310
- SubTopic 10
- Section S99
- Paragraph 2
- Subparagraph (SAB TOPIC 4.E)
- URI <http://asc.fasb.org/extlink&oid=27010918&loc=d3e74512-122707>

Reference 4: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 505
- SubTopic 10
- Section 50
- Paragraph 5
- URI <http://asc.fasb.org/extlink&oid=6928386&loc=d3e21488-112644>

Reference 5: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 210
- SubTopic 10
- Section S99
- Paragraph 1
- Subparagraph (SX 210.5- 02.29- 31)
- URI <http://asc.fasb.org/extlink&oid=6877327&loc=d3e13212-122682>

Reference 6: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 505
- SubTopic 10

- Section S99
- Paragraph 4
- Subparagraph (SAB TOPIC 4.C)
- URI <http://asc.fasb.org/extlink&oid=27012166&loc=d3e187143-122770>

Reference 7: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 505
- SubTopic 10
- Section 50
- Paragraph 6
- URI <http://asc.fasb.org/extlink&oid=6928386&loc=d3e21506-112644>

Reference 8: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 505
- SubTopic 10
- Section S99
- Paragraph 1
- Subparagraph (SX 210.3- 04)
- URI <http://asc.fasb.org/extlink&oid=27012166&loc=d3e187085-122770>

Reference 9: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 505
- SubTopic 30
- Section 50
- Paragraph 2
- URI <http://asc.fasb.org/extlink&oid=6405834&loc=d3e23285-112656>

Reference 10: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 505
- SubTopic 10
- Section 50
- Paragraph 3
- URI <http://asc.fasb.org/extlink&oid=6928386&loc=d3e21475-112644>

Reference 11: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Glossary Preferred Stock
- URI <http://asc.fasb.org/extlink&oid=6521494>

Reference 12: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 505
- SubTopic 10

- Section 50
- Paragraph 2
- URI <http://asc.fasb.org/extlink&oid=6928386&loc=d3e21463-112644>

Reference 13: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 505
- SubTopic 10
- Section 50
- Paragraph 11
- URI <http://asc.fasb.org/extlink&oid=6928386&loc=d3e21564-112644>

Reference 14: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher SEC
- Name Staff Accounting Bulletin (SAB)
- Number Topic 4
- Section E

Reference 15: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher SEC
- Name Staff Accounting Bulletin (SAB)
- Number Topic 4
- Section C

[+ Details](#)

**Name:** us- gaap\_StockholdersEquityNoteDisclosureTextBlock

**Namespace Prefix:** us- gaap\_

**Data Type:** nonnum:textBlockItemType

**Balance Type:** na

**Period Type:** duration

v3.3.1.900

**10.**  
**Income**  
**Taxes**

**12 Months Ended**

**Dec. 31, 2015**

[Notes](#)

[10.](#) **10. INCOME TAXES**

[Income](#)

[Taxes](#) *Income taxes*

The provision for income taxes differs from that computed at Canadian corporate tax rate of approximately 15.50% (2014 - 15.50%) as follows:

	<b>Year ended December 31, 2015 \$</b>	<b>Year ended December 31, 2014</b>
Net loss for the year before income taxes	(5,185,852)	(1,706,202)
Expected income tax recovery from net loss	(803,807)	(264,461)
Non-deductible expenses	462,915	72,310
Other temporary differences	(2,859)	(116)
Change in valuation allowance	343,751	192,267
	-	-
<i>Deferred tax assets</i>		
	<b>As at December 31, 2015 \$</b>	<b>As at December 31, 2014 \$</b>
Non-capital loss carry forwards	756,534	404,127
Other temporary differences	23,565	5,870
Change in valuation allowance	(780,099)	(409,997)
	-	-

As of December 31, 2015 and 2014, the Company determined that a valuation allowance

relating to above deferred tax asset of the Company was necessary. This determination was based largely on the negative evidence represented by the losses incurred. The Company decided not to recognize any deferred tax asset, as it is not more likely than not to be realized. Therefore, a valuation allowance of \$780,099 and \$409,997, for the years ended December 31, 2015 and 2014, respectively, was recorded to offset deferred tax assets.

As of December 31, 2015 and 2014, the Company has approximately \$4,880,865 and \$2,607,270, respectively, of non-capital losses available to offset future taxable income. These losses will expire between 2032 to 2034.

As of December 31, 2015 and 2014, the Company is not subject to any uncertain tax positions.

X

- References

No definition available.

+ Details

**Name:** us- gaap\_DisclosureTextBlockAbstract

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:stringItemType

**Balance Type:** na

**Period Type:** duration

X

- Definition

The entire disclosure for income taxes. Disclosures may include net deferred tax liability or asset recognized in an enterprise's statement of financial position, net change during the year in the total valuation allowance, approximate tax effect of each type of temporary difference and carryforward that gives rise to a significant portion of deferred tax liabilities and deferred tax assets, utilization of a tax carryback, and tax uncertainties information.

+ References

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB

- Name Accounting Standards Codification

- Topic 235

- SubTopic 10

- Section S99

- Paragraph 1

- Subparagraph (SX 210.4- 08.(h))

- URI <http://asc.fasb.org/extlink&oid=26873400&loc=d3e23780-122690>

Reference 2: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB

- Name Accounting Standards Codification

- Topic 740

- SubTopic 10

- Section 50

- Paragraph 3

- URI <http://asc.fasb.org/extlink&oid=6907707&loc=d3e32559-109319>

Reference 3: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB

- Name Accounting Standards Codification

- Topic 740

- SubTopic 10
- Section 50
- Paragraph 15
- URI <http://asc.fasb.org/extlink&oid=6907707&loc=d3e32718-109319>

Reference 4: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 740
- SubTopic 10
- Section 50
- Paragraph 9
- URI <http://asc.fasb.org/extlink&oid=6907707&loc=d3e32639-109319>

Reference 5: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 740
- SubTopic 10
- Section 50
- Paragraph 2
- URI <http://asc.fasb.org/extlink&oid=6907707&loc=d3e32537-109319>

[+ Details](#)

**Name:** us- gaap\_IncomeTaxDisclosureTextBlock

**Namespace Prefix:** us- gaap\_

**Data Type:** nonnum:textBlockItemType

**Balance Type:** na

**Period Type:** duration

v3.3.1.900

**11. Related  
Party  
Transactions**

**12 Months Ended**

**Dec. 31, 2015**

**Notes**

**11. Related Party Transactions 11. RELATED PARTY TRANSACTIONS**

The Company's transactions with related parties were carried out on normal commercial terms and in the course of the Company's business.

Other than those disclosed elsewhere in the financial statements, the related party transactions are as follows:

General and administrative expenses for the years ended December 31, 2015 and 2014 include consulting charges of \$0, and \$66,179, respectively in connection with issuance of shares/warrants to certain stockholders of the Company for their consulting services as explained in Note 9.

In addition, the Company paid consulting charges in cash to its stockholders amounting to \$249,145 and \$198,611 for the years ended December 31, 2015 and 2014, respectively.

X

- References

No definition available.

+ Details

**Name:** us- gaap\_DisclosureTextBlockAbstract

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:stringItemType

**Balance Type:** na

**Period Type:** duration

X

- Definition

The entire disclosure for related party transactions. Examples of related party transactions include transactions between (a) a parent company and its subsidiary; (b) subsidiaries of a common parent; (c) and entity and its principal owners; and (d) affiliates.

+ References

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB

- Name Accounting Standards Codification

- Topic 850

- SubTopic 10

- Section 50

- Paragraph 3

- URI <http://asc.fasb.org/extlink&oid=6457730&loc=d3e39603-107864>

Reference 2: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB

- Name Accounting Standards Codification

- Topic 850
- SubTopic 10
- Section 50
- Paragraph 4
- URI <http://asc.fasb.org/extlink&oid=6457730&loc=d3e39622-107864>

Reference 3: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 850
- SubTopic 10
- Section 50
- Paragraph 1
- URI <http://asc.fasb.org/extlink&oid=6457730&loc=d3e39549-107864>

Reference 4: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 850
- SubTopic 10
- Section 50
- Paragraph 5
- URI <http://asc.fasb.org/extlink&oid=6457730&loc=d3e39678-107864>

Reference 5: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 850
- SubTopic 10
- Section 50
- Paragraph 6
- URI <http://asc.fasb.org/extlink&oid=6457730&loc=d3e39691-107864>

Reference 6: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 235
- SubTopic 10
- Section S99
- Paragraph 1
- Subparagraph (SX 210.4- 08.(k))
- URI <http://asc.fasb.org/extlink&oid=26873400&loc=d3e23780-122690>

Reference 7: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher SEC
- Name Regulation S- X (SX)
- Number 210
- Section 04
- Paragraph b
- Article 3A

[+ Details](#)

**Name:** us- gaap\_RelatedPartyTransactionsDisclosureTextBlock

**Namespace Prefix:** us- gaap\_



**Data Type:** nonnum:textBlockItemType

**Balance Type:** na

**Period Type:** duration

**12.**  
**Commitments**

**12 Months Ended**

**Dec. 31, 2015**

Notes

12.  
Commitments

**12. COMMITMENTS**

- a) On September 14, 2014, iMedical finalized an agreement with CardioComm Solutions Inc. (“CardioComm”) for the development of a customized software for the ECG. The term of this agreement is later of 5 years or completion of all services from the effective date of agreement, which is September 14, 2014. Pursuant to this agreement, iMedical paid CardioComm a non-refundable royalty advance of \$224,775 (CAD 250,000), which was fully expensed during year ended December 31, 2014 as the Company is still under research and development phase. In addition, the Company has committed to pay \$584,415 for design of a Windows Operating System ECG Management Software in accordance with an estimated payment schedules for the work performed. During the years ended December 31, 2015 and 2014, Company paid \$281,520 and \$87,662, which were expensed and included in research and development expenses.
- b) On July 4, 2014, iMedical entered into an operating lease contract for its office premises in Mississauga, Ontario for a one year term. The monthly lease payment was \$3,910 which was increased to \$11,841. The lease agreement also include provisions of Cloud Hosting services at \$2,737 per month and telephone and internet services at \$1,173 per month.

**X**

**- Definition**

The entire disclosure for significant arrangements with third parties, which includes operating lease arrangements and arrangements in which the entity has agreed to expend funds to procure goods or services, or has agreed to commit resources to supply goods or services, and operating lease arrangements. Descriptions may include identification of the specific goods and services, period of time covered, minimum quantities and amounts, and cancellation rights.

**+ References**

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 942
- SubTopic 210
- Section S99
- Paragraph 1
- Subparagraph (SX 210.9- 03.17)
- URI <http://asc.fasb.org/extlink&oid=6876686&loc=d3e534808-122878>

Reference 2: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 944

- SubTopic 210
- Section S99
- Paragraph 1
- Subparagraph (SX 210.7- 03.(a)(19))
- URI <http://asc.fasb.org/extlink&oid=6879938&loc=d3e572229-122910>

Reference 3: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 210
- SubTopic 10
- Section S99
- Paragraph 1
- Subparagraph (SX 210.5- 02.25)
- URI <http://asc.fasb.org/extlink&oid=6877327&loc=d3e13212-122682>

[+ Details](#)

**Name:** us- gaap\_CommitmentsDisclosureTextBlock

**Namespace Prefix:** us- gaap\_

**Data Type:** nonnum:textBlockItemType

**Balance Type:** na

**Period Type:** duration

X

[- References](#)

No definition available.

[+ Details](#)

**Name:** us- gaap\_DisclosureTextBlockAbstract

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:stringItemType

**Balance Type:** na

**Period Type:** duration

**Notes****13.  
Subsequent  
Events****13. SUBSEQUENT EVENTS**

The Company's management has evaluated subsequent events up to April 12, 2016, the date the financial statements were issued, pursuant to the requirements of ASC 855 and has determined the following material subsequent events:

On February 2, 2016, Biotricity Inc., a corporation incorporated under the laws of the State of Nevada (the "Parent" and "Biotricity"), 1061806 BC LTD., a wholly owned subsidiary of Biotricity, and a corporation incorporated under the laws of the Province of British Columbia ("Callco"), 1062024 BC LTD., a subsidiary of Callco and a corporation incorporated under the laws of the Province of British Columbia ("Exchangeco"), iMedical Innovations Inc., a corporation incorporated under the laws of the Province of Ontario ("iMedical") and the Shareholders of iMedical entered into an Exchange Agreement in connection with the closing of the Acquisition Transaction as detailed below:

- Biotricity's sole existing director resigned and a new director who is the sole director of iMedical was appointed to fill the vacancy;
- Biotricity's sole Chief Executive Officer and sole officer, who beneficially owned 6,500,000 shares of outstanding common stock, resigned from all positions and transferred all of his shares back for cancellation;
- The existing management of iMedical were appointed as executive officers; and
- The existing shareholders of iMedical entered into a transaction whereby their existing common shares of iMedical were exchanged for either (a) a new class of shares that are exchangeable for shares of Biotricity's common stock, or (b) shares of Biotricity's common stock, which (assuming exchange of all such exchangeable shares) would equal in the aggregate a number of shares of Biotricity's common stock that constitute 90% of Biotricity's issued and outstanding shares.

In addition, effective on the closing date of the acquisition transaction:

- Biotricity issued approximately 1.197 shares of its common stock in exchange for each common share of iMedical held by iMedical shareholders who in general terms, are not residents of Canada (for the purposes of the Income Tax Act (Canada));

- Shareholders of iMedical who in general terms, are Canadian residents (for the purposes of the Income Tax Act (Canada)) received approximately 1.197 Exchangeable Shares in the capital of Exchangeco in exchange for each common share of iMedical held;
- Each outstanding option to purchase common shares in iMedical (whether vested or unvested) was exchanged, without any further action or consideration on the part of the holder of such option, for approximately 1.197 economically equivalent replacement options with an inverse adjustment to the exercise price of the replacement option to reflect the exchange ratio of approximately 1.197:1;
- Each outstanding warrant to purchase common shares in iMedical was adjusted, in accordance with the terms thereof, such that it entitles the holder to receive approximately 1.197 shares of the common stock of Biotricity for each Warrant, with an inverse adjustment to the exercise price of the Warrants to reflect the exchange ratio of approximately 1.197:1
- Each outstanding advisor warrant to purchase common shares in iMedical was adjusted, in accordance with the terms thereof, such that it entitles the holder to receive approximately 1.197 shares of the common stock of Biotricity for each Advisor Warrant, with an inverse adjustment to the exercise price of the Advisor Warrants to reflect the exchange ratio of approximately 1.197:1; and
- The outstanding 11% secured convertible promissory notes of iMedical were adjusted, in accordance with the adjustment provisions thereof, as and from closing, so as to permit the holders to convert (and in some circumstances permit the Company to force the conversion of) the Convertible Debentures into shares of the common stock of Biotricity at a 25% discount to purchase price per share in Biotricity's our next offering.

As a result, Biotricity's management have determined to treat the acquisition as a reverse merger and recapitalization for accounting purposes, with iMedical as the acquirer for accounting purposes.

[X](#)

[- References](#)

No definition available.

[+ Details](#)

**Name:** us- gaap\_DisclosureTextBlockAbstract

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:stringItemType

**Balance Type:** na

**Period Type:** duration

[X](#)

[- Definition](#)

The entire disclosure for significant events or transactions that occurred after the balance sheet date through the date the financial statements were issued or the date the financial statements were available to be issued. Examples include: the sale of a capital stock issue, purchase of a business, settlement of litigation, catastrophic

loss, significant foreign exchange rate changes, loans to insiders or affiliates, and transactions not in the ordinary course of business.

[+ References](#)

No definition available.

[+ Details](#)

**Name:** us- gaap\_SubsequentEventsTextBlock

**Namespace Prefix:** us- gaap\_

**Data Type:** nonnum:textBlockItemType

**Balance Type:** na

**Period Type:** duration

**4. Summary of Significant Accounting Policies: Cash  
(Policies)****12 Months Ended****Dec. 31, 2015****Policies****Cash****Cash**

Cash includes cash on hand and balances with banks.

**X****- Definition**

Disclosure of accounting policy for cash and cash equivalents, including the policy for determining which items are treated as cash equivalents. Other information that may be disclosed includes (1) the nature of any restrictions on the entity's use of its cash and cash equivalents, (2) whether the entity's cash and cash equivalents are insured or expose the entity to credit risk, (3) the classification of any negative balance accounts (overdrafts), and (4) the carrying basis of cash equivalents (for example, at cost) and whether the carrying amount of cash equivalents approximates fair value.

**+ References**

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 305
- SubTopic 10
- Section 05
- Paragraph 1
- URI <http://asc.fasb.org/extlink&oid=6375392&loc=d3e26790-107797>

Reference 2: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 230
- SubTopic 10
- Section 50
- Paragraph 1
- URI <http://asc.fasb.org/extlink&oid=6367179&loc=d3e4273-108586>

Reference 3: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Glossary Cash
- URI <http://asc.fasb.org/extlink&oid=6506951>

Reference 4: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 235
- SubTopic 10
- Section 50
- Paragraph 3
- URI <http://asc.fasb.org/extlink&oid=51655414&loc=d3e18780-107790>

Reference 5: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Glossary Cash Equivalents
- URI <http://asc.fasb.org/extlink&oid=6507016>

Reference 6: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher SEC
- Name Financial Reporting Release (FRR)
- Number 203
- Paragraph 02- 03

Reference 7: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher SEC
- Name Regulation S- X (SX)
- Number 210
- Section 02
- Paragraph 1
- Article 5

[+ Details](#)

**Name:** us- gaap\_CashAndCashEquivalentsPolicyTextBlock

**Namespace Prefix:** us- gaap\_

**Data Type:** nonnum:textBlockItemType

**Balance Type:** na

**Period Type:** duration

**X**

- [References](#)

No definition available.

[+ Details](#)

**Name:** us- gaap\_PolicyTextBlockAbstract

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:stringItemType

**Balance Type:** na

**Period Type:** duration



v3.3.1.900

**4. Summary of  
Significant Accounting  
Policies: Use of  
Estimates (Policies)**

**12 Months Ended**

**Dec. 31, 2015**

[Policies](#)

[Use of Estimates](#)

*Use of Estimates*

The preparation of financial statements in conformity with US GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Areas involving significant estimates and assumptions include: deferred income tax assets and related valuation allowance, accruals and valuation of warrants and stock options. Actual results could differ from those estimates. These estimates are reviewed periodically, and, as adjustments become necessary, they are reported in earnings in the period in which they become known.

X

- [References](#)

No definition available.

+ [Details](#)

**Name:** us- gaap\_PolicyTextBlockAbstract

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:stringItemType

**Balance Type:** na

**Period Type:** duration

X

- [Definition](#)

Disclosure of accounting policy for the use of estimates in the preparation of financial statements in conformity with generally accepted accounting principles.

+ [References](#)

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB

- Name Accounting Standards Codification

- Topic 275

- SubTopic 10

- Section 50

- Paragraph 4

- URI <http://asc.fasb.org/extlink&oid=51801978&loc=d3e6061-108592>

Reference 2: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB

- Name Accounting Standards Codification

- Topic 275

- SubTopic 10

- Section 50

- Paragraph 9

- URI <http://asc.fasb.org/extlink&oid=51801978&loc=d3e6143-108592>

Reference 3: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB

- Name Accounting Standards Codification

- Topic 275

- SubTopic 10

- Section 50

- Paragraph 8

- URI <http://asc.fasb.org/extlink&oid=51801978&loc=d3e6132-108592>

[+ Details](#)

**Name:** us- gaap\_UseOfEstimates

**Namespace Prefix:** us- gaap\_

**Data Type:** nonnum:textBlockItemType

**Balance Type:** na

**Period Type:** duration

v3.3.1.900

#### 4. Summary of Significant

12 Months Ended

##### Accounting Policies:

##### Earnings (loss) Per Share (Policies)

Dec. 31, 2015

#### Policies

#### Earnings (loss) Per Share *Earnings (Loss) Per Share*

The Company has adopted the Financial Accounting Standards Board's ("FASB") Accounting Standards Codification ("ASC") Topic 260-10 which provides for calculation of "basic" and "diluted" earnings per share. Basic earnings per share includes no dilution and is computed by dividing net income or loss available to common stockholders by the weighted average number of common shares outstanding for the period. Diluted earnings per share reflect the potential dilution of securities that could share in the earnings of an entity. Diluted earnings per share exclude all potentially dilutive shares if their effect is anti-dilutive. There were no potentially dilutive shares outstanding as at December 31, 2015 and 2014.

#### X

##### - Definition

Disclosure of accounting policy for computing basic and diluted earnings or loss per share for each class of common stock and participating security. Addresses all significant policy factors, including any antidilutive items that have been excluded from the computation and takes into account stock dividends, splits and reverse splits that occur after the balance sheet date of the latest reporting period but before the issuance of the financial statements.

##### + References

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 260
- SubTopic 10
- Section 50
- Paragraph 1
- URI <http://asc.fasb.org/extlink&oid=6371337&loc=d3e3550-109257>

Reference 2: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 260
- SubTopic 10
- Section 50
- Paragraph 1
- Subparagraph (c)
- URI <http://asc.fasb.org/extlink&oid=6371337&loc=d3e3550-109257>

Reference 3: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 260

- SubTopic 10
- Section 50
- Paragraph 2
- URI <http://asc.fasb.org/extlink&oid=6371337&loc=d3e3630-109257>

Reference 4: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 235
- SubTopic 10
- Section 50
- Paragraph 3
- URI <http://asc.fasb.org/extlink&oid=51655414&loc=d3e18780-107790>

[+ Details](#)

**Name:** us- gaap\_EarningsPerSharePolicyTextBlock

**Namespace Prefix:** us- gaap\_

**Data Type:** nonnum:textBlockItemType

**Balance Type:** na

**Period Type:** duration

X

[- References](#)

No definition available.

[+ Details](#)

**Name:** us- gaap\_PolicyTextBlockAbstract

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:stringItemType

**Balance Type:** na

**Period Type:** duration

**4. Summary of Significant****12 Months Ended****Accounting Policies:****Foreign Currency  
Translation (Policies)****Dec. 31, 2015****Policies****Foreign Currency  
Translation****Foreign Currency Translation**

The functional currency of the Company is Canadian dollar. Transactions denominated in currencies other than the functional currency are translated into the functional currency at the exchange rates prevailing at the dates of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated using the exchange rate prevailing at the balance sheet date. Non-monetary assets and liabilities are translated using the historical rate on the date of the transaction. All exchange gains or losses arising from translation of these foreign currency transactions are included in net income (loss) for the year. The translation gains and losses resulting from the changes in exchange rates are reported in accumulated other comprehensive gain (loss).

**X****- Definition**

Disclosure of accounting policy for (1) transactions denominated in a currency other than the reporting enterprise's functional currency, (2) translating foreign currency financial statements that are incorporated into the financial statements of the reporting enterprise by consolidation, combination, or the equity method of accounting, and (3) remeasurement of the financial statements of a foreign reporting enterprise in a hyperinflationary economy.

**+ References**Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 235
- SubTopic 10
- Section 50
- Paragraph 3
- URI <http://asc.fasb.org/extlink&oid=51655414&loc=d3e18780-107790>

Reference 2: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 830
- SubTopic 30
- Section 50
- Paragraph 1
- URI <http://asc.fasb.org/extlink&oid=6450520&loc=d3e32583-110901>

Reference 3: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 830

- SubTopic 20
- Section 50
- Paragraph 1
- URI <http://asc.fasb.org/extlink&oid=6450222&loc=d3e30840-110895>

[+ Details](#)

**Name:** us- gaap\_ForeignCurrencyTransactionsAndTranslationsPolicyTextBlock

**Namespace Prefix:** us- gaap\_

**Data Type:** nonnum:textBlockItemType

**Balance Type:** na

**Period Type:** duration

X

[- References](#)

No definition available.

[+ Details](#)

**Name:** us- gaap\_PolicyTextBlockAbstract

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:stringItemType

**Balance Type:** na

**Period Type:** duration

v3.3.1.900

**4. Summary  
of Significant  
Accounting  
Policies:  
Equipment  
(Policies)**

**12 Months Ended**

**Dec. 31, 2015**

**Policies**

**Equipment**    *Equipment*

Equipment are stated at cost less accumulated depreciation and depreciated over their estimated useful lives at the following rate and method.

Furniture and fixtures	3 year straight line
Computer equipment	3 year straight line

Routine repairs and maintenance are expensed as incurred. Improvements, that are betterments, are capitalized at cost. The Company applies a half year rule in the year of acquisition.

X

**- References**

No definition available.

**+ Details**

**Name:** us- gaap\_PolicyTextBlockAbstract

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:stringItemType

**Balance Type:** na

**Period Type:** duration

X

**- Definition**

Disclosure of accounting policy for long- lived, physical assets used in the normal conduct of business and not intended for resale. Includes, but is not limited to, basis of assets, depreciation and depletion methods used, including composite depreciation, estimated useful lives, capitalization policy, accounting treatment for costs incurred for repairs and maintenance, capitalized interest and the method it is calculated, disposals and impairments.

**+ References**

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB

- Name Accounting Standards Codification

- Topic 360

- SubTopic 10

- Section 50

- Paragraph 1

- URI <http://asc.fasb.org/extlink&oid=6391035&loc=d3e2868- 110229>

Reference 2: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB

- Name Accounting Standards Codification

- Topic 235
- SubTopic 10
- Section 50
- Paragraph 3
- URI <http://asc.fasb.org/extlink&oid=51655414&loc=d3e18780-107790>

Reference 3: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 210
- SubTopic 10
- Section S99
- Paragraph 1
- Subparagraph (SX 210.5- 02.13(a))
- URI <http://asc.fasb.org/extlink&oid=6877327&loc=d3e13212-122682>

[+ Details](#)

**Name:** us- gaap\_PropertyPlantAndEquipmentPolicyTextBlock

**Namespace Prefix:** us- gaap\_

**Data Type:** nonnum:textBlockItemType

**Balance Type:** na

**Period Type:** duration



v3.3.1.900

#### 4. Summary of Significant

12 Months Ended

##### Accounting Policies:

##### Impairment of Long-lived

Dec. 31, 2015

##### Assets (Policies)

### Policies

#### Impairment of Long-lived *Impairment of Long-Lived Assets*

#### Assets

In accordance with ASC 360-10, the Company, on a regular basis, reviews the carrying amount of long-lived assets for the existence of facts or circumstances, both internally and externally, that suggest impairment. The Company determines if the carrying amount of a long-lived asset is impaired based on anticipated undiscounted cash flows, before interest, from the use of the asset. In the event of impairment, a loss is recognized based on the amount by which the carrying amount exceeds the fair value of the asset. Fair value is determined based on appraised value of the assets or the anticipated cash flows from the use of the asset or asset group, discounted at a rate commensurate with the risk involved.

### X

#### - Definition

Disclosure of accounting policy for recognizing and measuring the impairment of long-lived assets. An entity also may disclose its accounting policy for long-lived assets to be sold. This policy excludes goodwill and intangible assets.

#### + References

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 235
- SubTopic 10
- Section 50
- Paragraph 3
- URI <http://asc.fasb.org/extlink&oid=51655414&loc=d3e18780-107790>

Reference 2: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 360
- SubTopic 10
- Section 05
- Paragraph 4
- URI <http://asc.fasb.org/extlink&oid=51717228&loc=d3e202-110218>

Reference 3: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher SEC
- Name Staff Accounting Bulletin (SAB)
- Number Topic 5
- Section CC
- Subsection 3

#### + Details

**Name:** us- gaap\_ImpairmentOrDisposalOfLongLivedAssetsPolicyTextBlock

**Namespace Prefix:** us- gaap\_

**Data Type:** nonnum:textBlockItemType

**Balance Type:** na

**Period Type:** duration

[X](#)

[- References](#)

No definition available.

[+ Details](#)

**Name:** us- gaap\_PolicyTextBlockAbstract

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:stringItemType

**Balance Type:** na

**Period Type:** duration

**4. Summary of Significant  
Accounting Policies: Fair  
Value of Financial  
Instruments (Policies)**

**12 Months Ended**

**Dec. 31, 2015**

**Policies**

**Fair Value of Financial  
Instruments**

**Fair Value of Financial Instruments**

ASC 820 defines fair value, establishes a framework for measuring fair value and expands required disclosure about fair value measurements of assets and liabilities. ASC 820-10 defines fair value as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. ASC 820-10 also establishes a fair value hierarchy, which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The standard describes three levels of inputs that may be used to measure fair value:

Level 1 – Valuation based on quoted market prices in active markets for identical assets or liabilities.

Level 2 – Valuation based on quoted market prices for similar assets and liabilities in active markets.

Level 3 – Valuation based on unobservable inputs that are supported by little or no market activity, therefore requiring management's best estimate of what market participants would use as fair value.

In instances where the determination of the fair value measurement is based on inputs from different levels of the fair value hierarchy, the level in the fair value hierarchy within which the entire fair value measurement falls is based on the lowest level input that is significant to the fair value measurement in its entirety. The Company's assessment of the significance of a particular input to the fair value measurement in its entirety requires judgment, and considers factors specific to the asset or liability.

Fair value estimates discussed herein are based upon certain market assumptions and pertinent information available to management. The respective carrying value of certain on-balance-sheet financial instruments approximated their fair values due to the short-term nature of these instruments or interest rates that are comparable to market rates. These financial instruments include cash and accounts payable. The Company's cash, which is carried at fair value, is classified as a Level 1 financial instrument. The Company's bank accounts are maintained with financial institutions of reputable credit, therefore, bear minimal credit risk.

## X

### - Definition

Disclosure of accounting policy for determining the fair value of financial instruments.

### + References

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 235
- SubTopic 10
- Section 50
- Paragraph 3
- URI <http://asc.fasb.org/extlink&oid=51655414&loc=d3e18780-107790>

Reference 2: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 825
- SubTopic 10
- Section 50
- Paragraph 1
- URI <http://asc.fasb.org/extlink&oid=49121117&loc=d3e13279-108611>

Reference 3: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 820
- SubTopic 10
- Section 60
- Paragraph 1
- URI <http://asc.fasb.org/extlink&oid=7493716&loc=d3e21868-110260>

### + Details

**Name:** us- gaap\_FairValueOfFinancialInstrumentsPolicy

**Namespace Prefix:** us- gaap\_

**Data Type:** nonnum:textBlockItemType

**Balance Type:** na

**Period Type:** duration

## X

### - References

No definition available.

### + Details

**Name:** us- gaap\_PolicyTextBlockAbstract

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:stringItemType

**Balance Type:** na

**Period Type:** duration

**4. Summary of  
Significant Accounting  
Policies: Income Taxes  
(Policies)**

**12 Months Ended**

**Dec. 31, 2015**

[Policies](#)

[Income Taxes](#)

*Income Taxes*

The Company accounts for income taxes in accordance with ASC 740. The Company provides for federal and provincial income taxes payable, as well as for those deferred because of the timing differences between reporting income and expenses for financial statement purposes versus tax purposes. Deferred tax assets and liabilities are recognized for the future tax consequences attributable to differences between the carrying amount of assets and liabilities for financial reporting purposes and the amounts used for income tax purposes. Deferred tax assets and liabilities are measured using the enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recoverable or settled. The effect of a change in tax rates is recognized as income or expense in the period of the change. A valuation allowance is established, when necessary, to reduce deferred income tax assets to the amount that is more likely than not to be realized.

**X**

**- Definition**

Disclosure of accounting policy for income taxes, which may include its accounting policies for recognizing and measuring deferred tax assets and liabilities and related valuation allowances, recognizing investment tax credits, operating loss carryforwards, tax credit carryforwards, and other carryforwards, methodologies for determining its effective income tax rate and the characterization of interest and penalties in the financial statements.

**+ References**

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 235
- SubTopic 10
- Section 50
- Paragraph 3
- URI <http://asc.fasb.org/extlink&oid=51655414&loc=d3e18780-107790>

Reference 2: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 740
- SubTopic 10
- Section 50
- Paragraph 19
- URI <http://asc.fasb.org/extlink&oid=6907707&loc=d3e32840-109319>

Reference 3: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification

- Topic 740
- SubTopic 30
- Section 05
- Paragraph 1
- URI <http://asc.fasb.org/extlink&oid=6423966&loc=d3e40913-109327>

Reference 4: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 954
- SubTopic 740
- Section 50
- Paragraph 1
- URI <http://asc.fasb.org/extlink&oid=6491622&loc=d3e9504-115650>

Reference 5: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 740
- SubTopic 10
- Section 50
- Paragraph 17
- Subparagraph (b)
- URI <http://asc.fasb.org/extlink&oid=6907707&loc=d3e32809-109319>

Reference 6: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 740
- SubTopic 10
- Section 45
- Paragraph 25
- URI <http://asc.fasb.org/extlink&oid=37586315&loc=d3e32247-109318>

Reference 7: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 740
- SubTopic 10
- Section 45
- Paragraph 28
- URI <http://asc.fasb.org/extlink&oid=37586315&loc=d3e32280-109318>

[+ Details](#)

**Name:** us- gaap\_IncomeTaxPolicyTextBlock

**Namespace Prefix:** us- gaap\_

**Data Type:** nonnum:textBlockItemType

**Balance Type:** na

**Period Type:** duration

X

[- References](#)

No definition available.

[+ Details](#)

**Name:** us- gaap\_PolicyTextBlockAbstract  
**Namespace Prefix:** us- gaap\_  
**Data Type:** xbrli:stringItemType  
**Balance Type:** na  
**Period Type:** duration

v3.3.1.900

#### 4. Summary of Significant

12 Months Ended

##### Accounting Policies:

##### Research and Development (Policies)

Dec. 31, 2015

#### Policies

#### Research and Development *Research and Development*

Research and development costs, which relate primarily to product and software development, are charged to operations as incurred. Under certain research and development arrangements with third parties, the Company may be required to make payments that are contingent on the achievement of specific developmental, regulatory and/or commercial milestones. Before a product receives regulatory approval, milestone payments made to third parties are expensed when the milestone is achieved. Milestone payments made to third parties after regulatory approval is received are capitalized and amortized over the estimated useful life of the approved product.

X

#### - References

No definition available.

#### + Details

**Name:** us- gaap\_PolicyTextBlockAbstract

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:stringItemType

**Balance Type:** na

**Period Type:** duration

X

#### - Definition

Disclosure of accounting policy for costs it has incurred (1) in a planned search or critical investigation aimed at discovery of new knowledge with the hope that such knowledge will be useful in developing a new product or service, a new process or technique, or in bringing about a significant improvement to an existing product or process; or (2) to translate research findings or other knowledge into a plan or design for a new product or process or for a significant improvement to an existing product or process.

#### + References

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB

- Name Accounting Standards Codification

- Topic 730

- SubTopic 10

- Section 50

- Paragraph 1

- URI <http://asc.fasb.org/extlink&oid=6420194&loc=d3e21568-108373>

Reference 2: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB

- Name Accounting Standards Codification

- Topic 235

- SubTopic 10



- Section 50
- Paragraph 3
- URI <http://asc.fasb.org/extlink&oid=51655414&loc=d3e18780-107790>

Reference 3: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Glossary Research and Development
- URI <http://asc.fasb.org/extlink&oid=6523717>

[+ Details](#)

**Name:** us- gaap\_ResearchAndDevelopmentExpensePolicy

**Namespace Prefix:** us- gaap\_

**Data Type:** nonnum:textBlockItemType

**Balance Type:** na

**Period Type:** duration

v3.3.1.900

**4. Summary of Significant  
Accounting Policies: Stock  
Based Compensation  
(Policies)**

**12 Months Ended**

**Dec. 31, 2015**

**Policies**

**Stock Based Compensation *Stock Based Compensation***

The Company accounts for share-based payments in accordance with the provision of ASC 718, which requires that all share-based payments issued to acquire goods or services, including grants of employee stock options, be recognized in the statement of operations based on their fair values, net of estimated forfeitures. ASC 718 requires forfeitures to be estimated at the time of grant and revised, if necessary, in subsequent periods if actual forfeitures differ from those estimates. Compensation expense related to share-based awards is recognized over the requisite service period, which is generally the vesting period.

The Company accounts for stock based compensation awards issued to non-employees for services, as prescribed by ASC 718-10, at either the fair value of the services rendered or the instruments issued in exchange for such services, whichever is more readily determinable, using the guidelines in ASC 505-50. The Company issues compensatory shares for services including, but not limited to, executive, management, accounting, operations, corporate communication, financial and administrative consulting services.

**X**

**- Definition**

Disclosure of accounting policy for salaries, bonuses, incentive awards, postretirement and postemployment benefits granted to employees, including equity-based arrangements; discloses methodologies for measurement, and the bases for recognizing related assets and liabilities and recognizing and reporting compensation expense.

**+ References**

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 235
- SubTopic 10
- Section 50
- Paragraph 1
- URI <http://asc.fasb.org/extlink&oid=51655414&loc=d3e18726-107790>

Reference 2: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 718
- SubTopic 10
- Section 50
- Paragraph 2
- Subparagraph (b),(f(1))
- URI <http://asc.fasb.org/extlink&oid=6415400&loc=d3e5070-113901>

[+ Details](#)

**Name:** us- gaap\_CompensationRelatedCostsPolicyTextBlock

**Namespace Prefix:** us- gaap\_

**Data Type:** nonnum:textBlockItemType

**Balance Type:** na

**Period Type:** duration

[X](#)

[- References](#)

No definition available.

[+ Details](#)

**Name:** us- gaap\_PolicyTextBlockAbstract

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:stringItemType

**Balance Type:** na

**Period Type:** duration

v3.3.1.900

**4. Summary of  
Significant Accounting  
Policies: Operating  
Leases (Policies)**

**12 Months Ended**

**Dec. 31, 2015**

[Policies](#)

[Operating Leases](#)

*Operating Leases*

The Company leases office space and certain office equipment under operating lease agreements. The lease term begins on the date of initial possession of the leased property for purposes of recognizing lease expense on a straight-line basis over the term of the lease. Lease renewal periods are considered on a lease-by-lease basis and are generally not included in the initial lease term.

X

**- Definition**

Disclosure of accounting policy for leasing arrangements (both lessor and lessee). This disclosure may address (1) lease classification (that is, operating versus capital), (2) how the term of a lease is determined (for example, the circumstances in which a renewal option is considered part of the lease term), (3) how rental revenue or expense is recognized for a lease that contains rent escalations, (4) an entity's accounting treatment for deferred rent, including that which arises from lease incentives, rent abatements, rent holidays, or tenant allowances (5) an entity's accounting treatment for contingent rental payments and (6) an entity's policy for reviewing, at least annually, the residual values of sales- type and direct- finance leases. The disclosure also may indicate how the entity accounts for its capital leases, leveraged leases or sale- leaseback transactions.

**+ References**

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 235
- SubTopic 10
- Section 50
- Paragraph 3
- URI <http://asc.fasb.org/extlink&oid=51655414&loc=d3e18780-107790>

Reference 2: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 840
- SubTopic 20
- Section 05
- Paragraph 1
- URI <http://asc.fasb.org/extlink&oid=6453394&loc=d3e39740-112701>

Reference 3: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 944
- SubTopic 40
- Section 50
- Paragraph 1
- URI <http://asc.fasb.org/extlink&oid=6482485&loc=d3e14754-158437>

Reference 4: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 840
- SubTopic 40
- Section 05
- Paragraph 1
- URI <http://asc.fasb.org/extlink&oid=6456037&loc=d3e48589-112741>

Reference 5: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 840
- SubTopic 30
- Section 50
- Paragraph 1
- URI <http://asc.fasb.org/extlink&oid=6455398&loc=d3e45280-112737>

[+ Details](#)

**Name:** us- gaap\_LeasePolicyTextBlock

**Namespace Prefix:** us- gaap\_

**Data Type:** nonnum:textBlockItemType

**Balance Type:** na

**Period Type:** duration

X

[- References](#)

No definition available.

[+ Details](#)

**Name:** us- gaap\_PolicyTextBlockAbstract

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:stringItemType

**Balance Type:** na

**Period Type:** duration

v3.3.1.900

#### 4. Summary of Significant

12 Months Ended

##### Accounting Policies:

#### Convertible Notes Payable and Derivative Instruments (Policies)

Dec. 31, 2015

#### Policies

#### Convertible Notes Payable and Derivative Instruments *Convertible Notes Payable and Derivative Instruments*

The Company accounts for conversion options embedded in convertible notes in accordance with ASC 815. ASC 815 generally requires companies to bifurcate conversion options embedded in convertible notes from their host instruments and to account for them as free standing derivative financial instruments. ASC 815 provides for an exception to this rule when convertible notes, as host instruments, are deemed to be conventional, as defined by ASC 815-40.

The Company accounts for convertible notes deemed conventional and conversion options embedded in non-conventional convertible notes which qualify as equity under ASC 815, in accordance with the provisions of ASC 470-20, which provides guidance on accounting for convertible securities with beneficial conversion features. Accordingly, the Company records, as a discount to convertible notes, the intrinsic value of such conversion options based upon the differences between the fair value of the underlying common stock at the commitment date of the note transaction and the effective conversion price embedded in the note. Debt discounts under these arrangements are amortized over the term of the related debt.

X

#### - Definition

Disclosure of accounting policy for its derivative instruments and hedging activities.

#### + References

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 235
- SubTopic 10
- Section 50
- Paragraph 3
- URI <http://asc.fasb.org/extlink&oid=51655414&loc=d3e18780-107790>

Reference 2: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 815
- SubTopic 10
- Section 50
- Paragraph 2

- URI <http://asc.fasb.org/extlink&oid=56946850&loc=d3e41620>- 113959

Reference 3: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 235
- SubTopic 10
- Section S99
- Paragraph 1
- Subparagraph (SX 210.4- 08.(n))
- URI <http://asc.fasb.org/extlink&oid=26873400&loc=d3e23780>- 122690

Reference 4: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 815
- SubTopic 10
- Section 50
- Paragraph 1
- URI <http://asc.fasb.org/extlink&oid=56946850&loc=SL5579240>- 113959

Reference 5: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 815
- SubTopic 10
- Section 50
- Paragraph 1A
- URI <http://asc.fasb.org/extlink&oid=56946850&loc=SL5579245>- 113959

Reference 6: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 815
- SubTopic 10
- Section 50
- Paragraph 7
- URI <http://asc.fasb.org/extlink&oid=56946850&loc=d3e41675>- 113959

Reference 7: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 815
- SubTopic 10
- Section 50
- Paragraph 4
- URI <http://asc.fasb.org/extlink&oid=56946850&loc=d3e41638>- 113959

[+ Details](#)

**Name:** us- gaap\_DerivativesPolicyTextBlock

**Namespace Prefix:** us- gaap\_

**Data Type:** nonnum:textBlockItemType

**Balance Type:** na

**Period Type:** duration

[X](#)

[- References](#)

No definition available.

[+ Details](#)

**Name:** us- gaap\_PolicyTextBlockAbstract

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:stringItemType

**Balance Type:** na

**Period Type:** duration



**4. Summary of Significant  
Accounting Policies: Recently  
Issued Accounting  
Pronouncements (Policies)**

**12 Months Ended**

**Dec. 31, 2015**

**Policies**

**Recently Issued Accounting  
Pronouncements**

**Recently Issued Accounting Pronouncements**

In June 2014, the FASB issued Accounting Standards Update ASU 2014-10, "Development Stage Entities". The amendments in this update remove the definition of a development stage entity from the Master Glossary of the ASC thereby removing the financial reporting distinction between development stage entities and other reporting entities from U.S. GAAP. In addition, the amendments eliminate the requirements for development stage entities to (1) present inception-to-date information in the statements of income, cash flows, and shareholder equity, (2) label the financial statements as those of a development stage entity, (3) disclose a description of the development stage activities in which the entity is engaged, and (4) disclose in the first year in which the entity is no longer a development stage entity that in prior years it had' been in the development stage. The Company adopted this amendment beginning from January 1, 2014. The amendments in this update were applied retrospectively.

In May 2014, an accounting pronouncement was issued by the FASB to clarify existing guidance on revenue recognition. This guidance includes the required steps to achieve the core principle that a company should recognize revenue when it transfers promised goods or services to customers in an amount that reflects the consideration to which the company expects to be entitled in exchange for those goods or services. This pronouncement is effective for fiscal years and interim periods beginning after December 15, 2017, with early adoption permitted. The guidance permits the use of one of two retrospective transition methods. The Company has not yet selected a transition method nor have determined the effect that the adoption of the pronouncement may have on its financial position and/or results of operations.

On January 1, 2015, the Company adopted the accounting pronouncement issued by the FASB updating existing guidance on discontinued operations. This guidance raises the threshold for a disposal to qualify as a discontinued operation and requires new disclosures of both discontinued operations and certain other disposals that do not meet the definition of a discontinued operation. This pronouncement is aimed at reducing the frequency of disposals reported as discontinued operations by focusing on strategic shifts that have or will have a major effect on an entity's operations and financial results. The Company will consider this guidance in conjunction with future disposals, if any.

In April 2015, an accounting pronouncement was issued by the FASB to update the guidance related to the presentation of debt issuance costs. This guidance requires debt issuance costs, related to a recognized debt liability, be presented in the balance sheet as a direct deduction from the carrying amount of the related debt liability rather than being presented as an asset. This pronouncement is effective retrospectively for fiscal years beginning after December 15, 2015, with early adoption permitted. The Company intend to adopt this pronouncement on January 1, 2016, and the adoption will not have a material impact on its financial position and/or results of operations.

In September 2015, an accounting pronouncement was issued by the FASB which eliminates the requirement that an acquirer in a business combination account for measurement-period adjustments retrospectively. Instead, an acquirer will recognize a measurement-period adjustment during the period in which it determines the amount of the adjustment. This pronouncement is effective for fiscal years beginning after December 15, 2015, with early adoption permitted. The Company intend to adopt this pronouncement on January 1, 2016, and the adoption will not have a material impact on its financial position and/or results of operations.

In November 2015, an accounting pronouncement was issued by the FASB to simplify the presentation of deferred income taxes within the balance sheet. This pronouncement eliminates the requirement that deferred tax assets and liabilities are presented as current or noncurrent based on the nature of the underlying assets and liabilities. Instead, the pronouncement requires all deferred tax assets and liabilities, including valuation allowances, be classified as noncurrent. This pronouncement is effective for fiscal years beginning after December 15, 2016, with early adoption permitted. The Company intend to adopt this pronouncement on January 1, 2017, and the adoption will not have a material impact on its financial position and/or results of operations.

X

- Definition

Disclosure of accounting policy pertaining to new accounting pronouncements that may impact the entity's financial reporting. Includes, but is not limited to, quantification of the expected or actual impact.

+ References

No definition available.

+ Details

**Name:** us- gaap\_NewAccountingPronouncementsPolicyPolicyTextBlock

**Namespace Prefix:** us- gaap\_

**Data Type:** nonnum:textBlockItemType

**Balance Type:** na

**Period Type:** duration

[X](#)

[- References](#)

No definition available.

[+ Details](#)

**Name:** us- gaap\_PolicyTextBlockAbstract

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:stringItemType

**Balance Type:** na

**Period Type:** duration

v3.3.1.900

**5. Equipment:  
Property, Plant and  
Equipment (Tables)**

**12 Months Ended**

**Dec. 31, 2015**

[Tables/Schedules](#)

[Property, Plant and  
Equipment](#)

	<b>As at December 31, 2015 \$</b>	<b>As at December 31, 2014 \$</b>
Furniture	41,272	41,272
Computer equipment	27,826	27,826
Total cost	69,098	69,098
Less: Accumulated depreciation	(69,098)	(69,098)
	-	-

X

- [Definition](#)

Tabular disclosure of physical assets used in the normal conduct of business and not intended for resale. Includes, but is not limited to, balances by class of assets, depreciation and depletion expense and method used, including composite depreciation, and accumulated depreciation.

+ [References](#)

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 210
- SubTopic 10
- Section S99
- Paragraph 1
- Subparagraph (SX 210.5- 02.13)
- URI <http://asc.fasb.org/extlink&oid=6877327&loc=d3e13212- 122682>

Reference 2: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 360
- SubTopic 10
- Section 50
- Paragraph 1
- URI <http://asc.fasb.org/extlink&oid=6391035&loc=d3e2868- 110229>

Reference 3: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher SEC
- Name Regulation S- X (SX)
- Number 210
- Section 02

- Paragraph 13
- Subparagraph b
- Article 5

[+ Details](#)

**Name:** us- gaap\_PropertyPlantAndEquipmentTextBlock

**Namespace Prefix:** us- gaap\_

**Data Type:** nonnum:textBlockItemType

**Balance Type:** na

**Period Type:** duration

[X](#)

[- References](#)

No definition available.

[+ Details](#)

**Name:** us- gaap\_TableTextBlockSupplementAbstract

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:stringItemType

**Balance Type:** na

**Period Type:** duration

v3.3.1.900

**6. Accounts Payable  
and Accrued  
Liabilities: Schedule  
of Accounts Payable  
and Accrued  
Liabilities (Tables)**

**12 Months Ended**

**Dec. 31, 2015**

[Tables/Schedules](#)

[Schedule of  
Accounts Payable  
and Accrued  
Liabilities](#)

	<b>As at December 31, 2015</b>	<b>As at December 31, 2014</b>
	<b>\$</b>	<b>\$</b>
Trade accounts payable	274,055	130,913
Accrued liabilities	139,218	45,126
	<b>413,273</b>	<b>176,039</b>

X

[- Definition](#)

Tabular disclosure of the (a) carrying value as of the balance sheet date of liabilities incurred (and for which invoices have typically been received) and payable to vendors for goods and services received that are used in an entity's business (accounts payable); (b) other payables; and (c) accrued liabilities. Examples include taxes, interest, rent and utilities. Used to reflect the current portion of the liabilities (due within one year or within the normal operating cycle if longer). An alternative caption includes accrued expenses.

[+ References](#)

No definition available.

[+ Details](#)

**Name:** us- gaap\_ScheduleOfAccountsPayableAndAccruedLiabilitiesTableTextBlock

**Namespace Prefix:** us- gaap\_

**Data Type:** nonnum:textBlockItemType

**Balance Type:** na

**Period Type:** duration

X

[- References](#)

No definition available.

[+ Details](#)

**Name:** us- gaap\_TableTextBlockSupplementAbstract

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:stringItemType

**Balance Type:** na

**Period Type:** duration

v3.3.1.900

**7. Convertible  
Promissory Notes:  
Convertible Debt  
(Tables)**

**12 Months Ended**

**Dec. 31, 2015**

[Tables/Schedules](#)

[Convertible Debt](#)

	\$
Face value of convertible promissory notes issued during the year	1,368,978
Discount recognised at issuance due to embedded derivatives	(479,479)
Cash issuance costs	(79,829)
Fair value of broker warrants at issuance	(85,767)
Accretion expense for the year	59,875
<b>Accreted value of convertible promissory notes as at December 31, 2015</b>	<b>783,778</b>

X

[- Definition](#)

Tabular disclosure of borrowings which can be exchanged for a specified number of another security at the option of the issuer or the holder. Disclosures include, but are not limited to, principal amount, amortized premium or discount, and amount of liability and equity components.

[+ References](#)

No definition available.

[+ Details](#)

**Name:** us- gaap\_ConvertibleDebtTableTextBlock

**Namespace Prefix:** us- gaap\_

**Data Type:** nonnum:textBlockItemType

**Balance Type:** na

**Period Type:** duration

X

[- References](#)

No definition available.

[+ Details](#)

**Name:** us- gaap\_TableTextBlockSupplementAbstract

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:stringItemType

**Balance Type:** na

**Period Type:** duration

v3.3.1.900

**8. Derivative  
Liabilities:  
Schedule of  
Derivative  
Liabilities at Fair  
Value (Tables)**

**12 Months Ended**

**Dec. 31, 2015**

[Tables/Schedules](#)

[Schedule of  
Derivative  
Liabilities at Fair  
Value](#)

	<b>Convertible notes \$</b>	<b>Broker warrants \$</b>	<b>Total \$</b>
Derivative fair value at issuance	479,479	85,767	565,246
Change in fair value of derivatives	1,473	(5,499)	(4,026)
<b>Derivative liabilities as at December 31, 2015</b>	<b>480,952</b>	<b>80,268</b>	<b>561,220</b>

X

[- Definition](#)

Tabular disclosure of derivative liabilities at fair value.

[+ References](#)

No definition available.

[+ Details](#)

**Name:** us- gaap\_ScheduleOfDerivativeLiabilitiesAtFairValueTableTextBlock

**Namespace Prefix:** us- gaap\_

**Data Type:** nonnum:textBlockItemType

**Balance Type:** na

**Period Type:** duration

X

[- References](#)

No definition available.

[+ Details](#)

**Name:** us- gaap\_TableTextBlockSupplementAbstract

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:stringItemType

**Balance Type:** na

**Period Type:** duration



v3.3.1.900

**8. Derivative**

**12 Months Ended**

**Liabilities:**

**Schedule of**

**Assumptions**

**Dec. 31, 2015**

**Used (Tables)**

[Tables/Schedules](#)

[Schedule of](#)

[Assumptions Used](#)

<b>Assumptions</b>	<b>December 31 2015</b>
Dividend yield	0.00%
Risk-free rate for term	0.33%-0.72%
Volatility	98%-100%
Remaining terms (years)	1.72-2
Stock price (\$ per share)	2.00

X

[- Definition](#)

Tabular disclosure of the assumptions used to determine for pension plans and/or other employee benefit plans the benefit obligation and net benefit cost, including assumed discount rates, rate increase in compensation increase, and expected long- term rates of return on plan assets.

[+ References](#)

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB

- Name Accounting Standards Codification

- Topic 715

- SubTopic 20

- Section 50

- Paragraph 1

- Subparagraph (k)

- URI <http://asc.fasb.org/extlink&oid=58740216&loc=d3e1928-114920>

[+ Details](#)

**Name:** us- gaap\_ScheduleOfAssumptionsUsedTableTextBlock

**Namespace Prefix:** us- gaap\_

**Data Type:** nonnum:textBlockItemType

**Balance Type:** na

**Period Type:** duration

X

[- References](#)

No definition available.

[+ Details](#)

**Name:** us- gaap\_TableTextBlockSupplementAbstract

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:stringItemType

**Balance Type:** na

**Period Type:** duration

v3.3.1.900

**10. Income Taxes:**  
**Schedule of Effective**  
**Income Tax Rate**  
**Reconciliation (Tables)**

**12 Months Ended**

**Dec. 31, 2015**

[Tables/Schedules](#)

[Schedule of Effective](#)

[Income Tax Rate](#)

[Reconciliation](#)

	<b>Year ended December 31, 2015</b>	<b>Year ended December 31, 2014</b>
	<b>\$</b>	<b>\$</b>
<b>Net loss for the year before income taxes</b>	<b>(5,185,852)</b>	<b>(1,706,202)</b>
Expected income tax recovery from net loss	(803,807)	(264,461)
Non-deductible expenses	462,915	72,310
Other temporary differences	(2,859)	(116)
<b>Change in valuation allowance</b>	<b>343,751</b>	<b>192,267</b>
	-	-

X

[- Definition](#)

Tabular disclosure of the reconciliation using percentage or dollar amounts of the reported amount of income tax expense attributable to continuing operations for the year to the amount of income tax expense that would result from applying domestic federal statutory tax rates to pretax income from continuing operations.

[+ References](#)

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB

- Name Accounting Standards Codification

- Topic 740

- SubTopic 10

- Section 50

- Paragraph 12

- URI <http://asc.fasb.org/extlink&oid=6907707&loc=d3e32687-109319>

[+ Details](#)

**Name:** us- gaap\_ScheduleOfEffectiveIncomeTaxRateReconciliationTableTextBlock

**Namespace Prefix:** us- gaap\_

**Data Type:** nonnum:textBlockItemType

**Balance Type:** na

**Period Type:** duration

[X](#)

[- References](#)

No definition available.

[+ Details](#)

**Name:** us- gaap\_TableTextBlockSupplementAbstract

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:stringItemType

**Balance Type:** na

**Period Type:** duration

v3.3.1.900

**10. Income Taxes: Schedule of  
Deferred Tax Assets and  
Liabilities (Tables)**

**12 Months Ended**

**Dec. 31, 2015**

[Tables/Schedules](#)

[Schedule of Deferred Tax Assets  
and Liabilities](#)

	<b>As at December 31, 2015 \$</b>	<b>As at December 31, 2014 \$</b>
Non-capital loss carry forwards	756,534	404,127
Other temporary differences	23,565	5,870
Change in valuation allowance	(780,099)	(409,997)
	-	-

**- Definition**

Tabular disclosure of the components of net deferred tax asset or liability recognized in an entity's statement of financial position, including the following: the total of all deferred tax liabilities, the total of all deferred tax assets, the total valuation allowance recognized for deferred tax assets.

**+ References**

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB

- Name Accounting Standards Codification

- Topic 740

- SubTopic 10

- Section 50

- Paragraph 2

- URI <http://asc.fasb.org/extlink&oid=6907707&loc=d3e32537-109319>

**+ Details**

**Name:** us- gaap\_ScheduleOfDeferredTaxAssetsAndLiabilitiesTableTextBlock

**Namespace Prefix:** us- gaap\_

**Data Type:** nonnum:textBlockItemType

**Balance Type:** na

**Period Type:** duration

**X**

**- References**

No definition available.

**+ Details**

**Name:** us- gaap\_TableTextBlockSupplementAbstract

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:stringItemType

**Balance Type:** na

**Period Type:** duration



**Data Type:** xbrli:sharesItemType

**Balance Type:** na

**Period Type:** instant

X

- [Definition](#)

Amount of obligation due after one year or beyond the normal operating cycle, if longer.

+ [References](#)

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB

- Name Accounting Standards Codification

- Topic 210

- SubTopic 10

- Section S99

- Paragraph 1

- Subparagraph (SX 210.5- 02.22- 26)

- URI <http://asc.fasb.org/extlink&oid=6877327&loc=d3e13212- 122682>

Reference 2: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher SEC

- Name Regulation S- X (SX)

- Number 210

- Section 02

- Paragraph 22, 23, 24, 25, 26, 27

- Article 5

+ [Details](#)

**Name:** us- gaap\_LiabilitiesNoncurrent

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:monetaryItemType

**Balance Type:** credit

**Period Type:** instant

X

- [References](#)

No definition available.

+ [Details](#)

**Name:** us- gaap\_TextBlockAbstract

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:stringItemType

**Balance Type:** na

**Period Type:** duration

v3.3.1.900

<b>5. Equipment: Property, Plant and Equipment (Details) - USD (\$)</b>	<b>Dec. 31, 2015</b>	<b>Dec. 31, 2014</b>
<a href="#">Details</a>		
<a href="#">Furniture and Fixtures, Gross</a>	\$ 41,272	\$ 41,272
<a href="#">Machinery and Equipment, Gross</a>	27,826	27,826
<a href="#">Property, Plant and Equipment, Gross</a>	69,098	69,098
<a href="#">Accumulated Depreciation, Depletion and Amortization, Property, Plant, and Equipment</a>	\$ (69,098)	\$ (69,098)

X

- Definition

Amount of accumulated depreciation, depletion and amortization for physical assets used in the normal conduct of business to produce goods and services.

+ References

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 360
- SubTopic 10
- Section 50
- Paragraph 1
- Subparagraph (c)
- URI <http://asc.fasb.org/extlink&oid=6391035&loc=d3e2868-110229>

Reference 2: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 210
- SubTopic 10
- Section S99
- Paragraph 1
- Subparagraph (SX 210.5- 02.14)
- URI <http://asc.fasb.org/extlink&oid=6877327&loc=d3e13212-122682>

+ Details

**Name:** us- gaap\_AccumulatedDepreciationDepletionAndAmortizationPropertyPlantAndEquipment

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:monetaryItemType

**Balance Type:** credit

**Period Type:** instant

X

- Definition

Amount before accumulated depreciation of equipment commonly used in offices and stores that have no permanent connection to the structure of a building or utilities. Examples include, but are not limited to, desks, chairs, tables, and bookcases.

+ References

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 360
- SubTopic 10
- Section 50
- Paragraph 1
- Subparagraph (b)
- URI <http://asc.fasb.org/extlink&oid=6391035&loc=d3e2868-110229>

[+ Details](#)

**Name:** us- gaap\_FurnitureAndFixturesGross

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:monetaryItemType

**Balance Type:** debit

**Period Type:** instant

X

[- Definition](#)

Amount before accumulated depreciation of tangible personal property used to produce goods and services, including, but is not limited to, tools, dies and molds, computer and office equipment.

[+ References](#)

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 210
- SubTopic 10
- Section 45
- Paragraph 4
- Subparagraph (f)
- URI <http://asc.fasb.org/extlink&oid=28358313&loc=d3e6812-107765>

Reference 2: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 360
- SubTopic 10
- Section 50
- Paragraph 1
- Subparagraph (b)
- URI <http://asc.fasb.org/extlink&oid=6391035&loc=d3e2868-110229>

[+ Details](#)

**Name:** us- gaap\_MachineryAndEquipmentGross

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:monetaryItemType

**Balance Type:** debit

**Period Type:** instant

X

[- Definition](#)

Amount before accumulated depreciation, depletion and amortization of physical assets used in the normal conduct of business and not intended for resale. Examples include, but are not limited to, land, buildings, machinery and equipment, office equipment, and furniture and fixtures.



[+ References](#)

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 360
- SubTopic 10
- Section 50
- Paragraph 1
- Subparagraph (b)
- URI <http://asc.fasb.org/extlink&oid=6391035&loc=d3e2868-110229>

Reference 2: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 210
- SubTopic 10
- Section S99
- Paragraph 1
- Subparagraph (SX 210.5- 02.13)
- URI <http://asc.fasb.org/extlink&oid=6877327&loc=d3e13212-122682>

[+ Details](#)

**Name:** us- gaap\_PropertyPlantAndEquipmentGross

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:monetaryItemType

**Balance Type:** debit

**Period Type:** instant

[X](#)

[- References](#)

No definition available.

[+ Details](#)

**Name:** us- gaap\_TextBlockAbstract

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:stringItemType

**Balance Type:** na

**Period Type:** duration

v3.3.1.900

6. Accounts Payable and Accrued Liabilities: Schedule of Accounts Payable and Accrued Liabilities (Details) - USD (\$)	Dec. 31, 2015	Dec. 31, 2014
---	------------------	------------------

[Details](#)

<a href="#">Accounts Payable, Trade, Current</a>	\$ 274,055	\$ 130,913
--	------------	------------

<a href="#">Accrued Liabilities, Current</a>	\$ 139,218	\$ 45,126
--	------------	-----------

X

[- Definition](#)

Carrying value as of the balance sheet date of obligations incurred (and for which invoices have typically been received) and payable to vendors for goods and services received that are used in an entity's business. Used to reflect the current portion of the liabilities (due within one year or within the normal operating cycle if longer).

[+ References](#)

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Glossary Current Liabilities
- URI <http://asc.fasb.org/extlink&oid=6509677>

Reference 2: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 210
- SubTopic 10
- Section 45
- Paragraph 8
- URI <http://asc.fasb.org/extlink&oid=28358313&loc=d3e6935-107765>

Reference 3: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 210
- SubTopic 10
- Section S99
- Paragraph 1
- Subparagraph (SX 210.5- 02.19(a))
- URI <http://asc.fasb.org/extlink&oid=6877327&loc=d3e13212-122682>

[+ Details](#)

**Name:** us- gaap\_AccountsPayableTradeCurrent

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:monetaryItemType

**Balance Type:** credit

**Period Type:** instant

X

[- Definition](#)

Carrying value as of the balance sheet date of obligations incurred and payable, pertaining to costs that are statutory in nature, are incurred on contractual obligations, or accumulate over time and for which invoices have not yet been received or will not be rendered. Examples include taxes, interest, rent and utilities. Used to reflect the current portion of the liabilities (due within one year or within the normal operating cycle if longer).

[+ References](#)

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 210
- SubTopic 10
- Section S99
- Paragraph 1
- Subparagraph (SX 210.5- 02.20)
- URI <http://asc.fasb.org/extlink&oid=6877327&loc=d3e13212-122682>

[+ Details](#)

**Name:** us- gaap\_AccruedLiabilitiesCurrent

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:monetaryItemType

**Balance Type:** credit

**Period Type:** instant

[X](#)

[- References](#)

No definition available.

[+ Details](#)

**Name:** us- gaap\_TextBlockAbstract

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:stringItemType

**Balance Type:** na

**Period Type:** duration

v3.3.1.900

12 Months Ended

7. Convertible Promissory Notes (Details) Dec. 31, 2015

USD (\$)

Details

<a href="#">Convertible Debt as per term sheet</a>	\$ 2,000,000
<a href="#">Convertible Note Issued to Investors</a>	\$ 1,368,978
<a href="#">Debt Conversion, Converted Instrument, Rate</a>	11.00%

X

- Definition

Convertible Debt as per term sheet.

+ References

No definition available.

+ Details

**Name:** fil\_ConvertibleDebtAsPerTermSheet

**Namespace Prefix:** fil\_

**Data Type:** xbrli:monetaryItemType

**Balance Type:** debit

**Period Type:** duration

X

- Definition

Convertible Note Issued to Investors.

+ References

No definition available.

+ Details

**Name:** fil\_ConvertibleNoteIssuedToInvestors

**Namespace Prefix:** fil\_

**Data Type:** xbrli:monetaryItemType

**Balance Type:** debit

**Period Type:** duration

X

- Definition

Dividend or interest rate associated with the financial instrument issued in exchange for the original debt being converted in a noncash or part noncash transaction. Noncash are transactions that affect recognized assets or liabilities but that do not result in cash receipts or cash payments. Part noncash refers to that portion of the transaction not resulting in cash receipts or cash payments.

+ References

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB

- Name Accounting Standards Codification

- Topic 230

- SubTopic 10

- Section 50

- Paragraph 3

- URI <http://asc.fasb.org/extlink&oid=6367179&loc=d3e4304-108586>

Reference 2: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB

- Name Accounting Standards Codification

- Topic 230

- SubTopic 10

- Section 50

- Paragraph 5

- URI <http://asc.fasb.org/extlink&oid=6367179&loc=d3e4332-108586>

[+ Details](#)

**Name:** us- gaap\_DebtConversionConvertedInstrumentRate

**Namespace Prefix:** us- gaap\_

**Data Type:** num:percentItemType

**Balance Type:** na

**Period Type:** duration

[X](#)

[- References](#)

No definition available.

[+ Details](#)

**Name:** us- gaap\_TextBlockAbstract

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:stringItemType

**Balance Type:** na

**Period Type:** duration

v3.3.1.900

7. Convertible Promissory Notes: Convertible Debt (Details) - USD (\$)	1 Months Ended Mar. 31, 2015	2 Months Ended Sep. 30, 2015	12 Months Ended Dec. 31, 2015
<a href="#">Details</a>			
<a href="#">Convertible Promissory Notes Issued During the Year</a>			\$ 1,368,978
<a href="#">Discount at Issuance due to Embedded Derivatives</a>			(479,479)
<a href="#">Cash Issuance Costs</a>			(79,829)
<a href="#">Fair Value of Warrants at Issuance</a>	\$ 5,594	\$ 14,627	(85,767)
<a href="#">Accretion Expense for the Year</a>			59,875
<a href="#">Convertible Promissory Notes Issued During the Year</a>			\$ 783,778

X

- Definition

Accretion Expense for the Year.

+ References

No definition available.

+ Details

**Name:** fil\_AccretionExpenseForTheYear

**Namespace Prefix:** fil\_

**Data Type:** xbrli:monetaryItemType

**Balance Type:** debit

**Period Type:** duration

X

- Definition

Cash Issuance Costs.

+ References

No definition available.

+ Details

**Name:** fil\_CashIssuanceCosts

**Namespace Prefix:** fil\_

**Data Type:** xbrli:monetaryItemType

**Balance Type:** debit

**Period Type:** duration

X

- Definition

Convertible Promissory Notes Issued During the Year.

+ References

No definition available.

+ Details

**Name:** fil\_ConvertiblePromissoryNotesIssuedDuringTheYear

**Namespace Prefix:** fil\_

**Data Type:** xbrli:monetaryItemType

**Balance Type:** debit  
**Period Type:** duration

X

- [Definition](#)

Convertible Promissory Notes Issued During the Year.

+ [References](#)

No definition available.

+ [Details](#)

**Name:** fil\_ConvertiblePromissoryNotesIssuedDuringTheYear1

**Namespace Prefix:** fil\_

**Data Type:** xbrli:monetaryItemType

**Balance Type:** credit

**Period Type:** instant

X

- [Definition](#)

Discount at Issuance due to Embedded Derivatives.

+ [References](#)

No definition available.

+ [Details](#)

**Name:** fil\_DiscountAtIssuanceDueToEmbeddedDerivatives

**Namespace Prefix:** fil\_

**Data Type:** xbrli:monetaryItemType

**Balance Type:** debit

**Period Type:** duration

X

- [Definition](#)

Fair Value of Warrants at Issuance.

+ [References](#)

No definition available.

+ [Details](#)

**Name:** fil\_FairValueOfWarrantsAtIssuance

**Namespace Prefix:** fil\_

**Data Type:** xbrli:monetaryItemType

**Balance Type:** debit

**Period Type:** duration

X

- [References](#)

No definition available.

+ [Details](#)

**Name:** us- gaap\_TextBlockAbstract

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:stringItemType

**Balance Type:** na

**Period Type:** duration

v3.3.1.900

Dec. 31, 2015

**8. Derivative Liabilities: Schedule of Derivative Liabilities at Fair Value (Details)**

USD (\$)

Convertible Notes

Derivative Assets (Liabilities), at Fair Value, Net \$ 479,479

Change in Fair Value of Derivatives 1,473

Derivative Liability, Current 480,952

Broker Warrants

Derivative Assets (Liabilities), at Fair Value, Net 85,767

Change in Fair Value of Derivatives (5,499)

Derivative Liability, Current 80,268

Total

Derivative Assets (Liabilities), at Fair Value, Net 565,246

Change in Fair Value of Derivatives (4,026)

Derivative Liability, Current \$ 561,220

X

- Definition

Change in Fair Value of Derivatives.

+ References

No definition available.

+ Details

**Name:** fil\_ChangeInFairValueOfDerivatives

**Namespace Prefix:** fil\_

**Data Type:** xbrli:monetaryItemType

**Balance Type:** debit

**Period Type:** instant

X

- Definition

Fair values as of the balance sheet date of the net amount of all assets and liabilities resulting from contracts that meet the criteria of being accounted for as derivative instruments.

+ References

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB

- Name Accounting Standards Codification

- Topic 815

- SubTopic 10

- Section 45

- Paragraph 5



- URI <http://asc.fasb.org/extlink&oid=6945355&loc=d3e41228-113958>

+ [Details](#)

**Name:** us- gaap\_DerivativeAssetsLiabilitiesAtFairValueNet

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:monetaryItemType

**Balance Type:** debit

**Period Type:** instant

**X**

- [Definition](#)

Fair value, after the effects of master netting arrangements, of a financial liability or contract with one or more underlyings, notional amount or payment provision or both, and the contract can be net settled by means outside the contract or delivery of an asset, expected to be settled within one year or normal operating cycle, if longer. Includes assets not subject to a master netting arrangement and not elected to be offset.

+ [References](#)

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB

- Name Accounting Standards Codification

- Topic 210

- SubTopic 20

- Section 50

- Paragraph 3

- Subparagraph (c)

- URI <http://asc.fasb.org/extlink&oid=51824906&loc=SL20225862-175312>

Reference 2: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB

- Name Accounting Standards Codification

- Glossary Current Liabilities

- URI <http://asc.fasb.org/extlink&oid=6509677>

Reference 3: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB

- Name Accounting Standards Codification

- Topic 815

- SubTopic 10

- Section 45

- Paragraph 5

- URI <http://asc.fasb.org/extlink&oid=6945355&loc=d3e41228-113958>

Reference 4: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB

- Name Accounting Standards Codification

- Topic 815

- SubTopic 10

- Section 45

- Paragraph 6

- URI <http://asc.fasb.org/extlink&oid=6945355&loc=d3e41271-113958>

Reference 5: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB

- Name Accounting Standards Codification

- Topic 825

- SubTopic 10
- Section 50
- Paragraph 10
- Subparagraph (a)
- URI <http://asc.fasb.org/extlink&oid=49121117&loc=d3e13433-108611>

Reference 6: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 825
- SubTopic 10
- Section 50
- Paragraph 15
- URI <http://asc.fasb.org/extlink&oid=49121117&loc=d3e13495-108611>

[+ Details](#)

**Name:** us- gaap\_DerivativeLiabilitiesCurrent

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:monetaryItemType

**Balance Type:** credit

**Period Type:** instant

[X](#)

[- Details](#)

**Name:** fil\_DerivativeLiabilities1Axis=fil\_ConvertibleNotesMember

**Namespace Prefix:**

**Data Type:** na

**Balance Type:**

**Period Type:**

[X](#)

[- Details](#)

**Name:** fil\_DerivativeLiabilities1Axis=fil\_BrokerWarrantsMember

**Namespace Prefix:**

**Data Type:** na

**Balance Type:**

**Period Type:**

[X](#)

[- Details](#)

**Name:** fil\_DerivativeLiabilities1Axis=fil\_TotalMember

**Namespace Prefix:** fil\_

**Data Type:** na

**Balance Type:**

**Period Type:**

v3.3.1.900

12 Months Ended

8. Derivative Liabilities: Schedule of Assumptions Used (Details)

Dec. 31, 2015

\$ / shares

Details

<u>Dividend Yield</u>	0.00%
<u>Risk Free Interest Rate, Minimum</u>	0.33%
<u>Risk Free Interest Rate, Maximum</u>	0.72%
<u>Volatility, Minimum</u>	98.00%
<u>Volatility, Maximum</u>	100.00%
<u>Remaining Term</u>	1 year 8 months 19 days
<u>Remaining Term2</u>	2 years
<u>Sale of Stock, Price Per Share</u>	\$ 2.00

X

- Definition

Dividend Yield.

+ References

No definition available.

+ Details

**Name:** fil\_DividendYield

**Namespace Prefix:** fil\_

**Data Type:** num:percentItemType

**Balance Type:** na

**Period Type:** instant

X

- Definition

Remaining Term.

+ References

No definition available.

+ Details

**Name:** fil\_RemainingTerm

**Namespace Prefix:** fil\_

**Data Type:** xbrli:durationItemType

**Balance Type:** na

**Period Type:** duration

X

- Definition

Remaining Term.

+ References

No definition available.

[+ Details](#)

**Name:** fil\_RemainingTerm2

**Namespace Prefix:** fil\_

**Data Type:** xbrli:durationItemType

**Balance Type:** na

**Period Type:** duration

X

[- Definition](#)

Risk Free Interest Rate, Maximum.

[+ References](#)

No definition available.

[+ Details](#)

**Name:** fil\_RiskFreeInterestRateMaximum

**Namespace Prefix:** fil\_

**Data Type:** num:percentItemType

**Balance Type:** na

**Period Type:** instant

X

[- Definition](#)

Risk Free Interest Rate, Minimum.

[+ References](#)

No definition available.

[+ Details](#)

**Name:** fil\_RiskFreeInterestRateMinimum

**Namespace Prefix:** fil\_

**Data Type:** num:percentItemType

**Balance Type:** na

**Period Type:** instant

X

[- Definition](#)

Volatility, Maximum.

[+ References](#)

No definition available.

[+ Details](#)

**Name:** fil\_VolatilityMaximum

**Namespace Prefix:** fil\_

**Data Type:** num:percentItemType

**Balance Type:** na

**Period Type:** instant

X

[- Definition](#)

Volatility, Minimum.

[+ References](#)

No definition available.

[+ Details](#)

**Name:** fil\_VolatilityMinimum

**Namespace Prefix:** fil\_

**Data Type:** num:percentItemType

**Balance Type:** na  
**Period Type:** instant

X

- Definition

Per share amount received by subsidiary or equity investee for each share of common stock issued or sold in the stock transaction.

+ References

No definition available.

+ Details

**Name:** us- gaap\_SaleOfStockPricePerShare

**Namespace Prefix:** us- gaap\_

**Data Type:** num:perShareItemType

**Balance Type:** na

**Period Type:** instant

X

- References

No definition available.

+ Details

**Name:** us- gaap\_TextBlockAbstract

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:stringItemType

**Balance Type:** na

**Period Type:** duration

v3.3.1.900

9. Stockholders' (deficiency) Equity (Details) - USD (\$)	1 Months Ended				2 Months Ended			12 Months Ended	
	May. 31, 2015	Mar. 31, 2015	Nov. 30, 2014	Jul. 31, 2014	Oct. 31, 2015	Sep. 30, 2015	Jul. 31, 2014	Dec. 31, 2015	Dec. 31, 2014
<b>Details</b>									
<a href="#">Warrants Issued</a>								475,000	
<a href="#">Warrants Per Share</a>								\$ 0.46	
<a href="#">Fair Value of Warrants Issued</a>									\$ 400,335
<a href="#">Common Stock Shares Issued</a>			1,036,000	142,000			1,170,000		
<a href="#">Common Stock Subscriptions Per Share</a>							\$ 0.47		
<a href="#">Common Stock Subscriptions</a>							\$ 545,278		
<a href="#">Fair Value Shares Issued Per Share</a>				\$ 0.47					
<a href="#">Professional Fees</a>				\$ 66,179				\$ 249,145	198,611
<a href="#">Exercise Price of Shares Issued</a>			\$ 1.10						
<a href="#">Gross Proceeds Upon Exercise of Warrants</a>		\$ 500,584	1,142,837			\$ 253,800			
<a href="#">Broker Warrants Issued</a>		35,000	51,080			17,500			
<a href="#">Fair Value of Warrants at Issuance<sup>1</sup></a>			\$ 246,671		\$ 672,749				
<a href="#">Warrants Expired</a>	804,000								
<a href="#">Other Additional Capital</a>	\$ 124,936								
<a href="#">Exercise of warrants for cash, Shares</a>		500,000	150,000		605,000	250,000			
<a href="#">Investment Warrants, Exercise Price</a>		\$ 1.01	\$ 0.44		\$ 1.00	\$ 1.05			
<a href="#">Proceeds from exercise of warrants</a>			\$ 66,188					707,196	\$ 66,188
<a href="#">Finder's Fee</a>		\$ 35,420				\$ 17,362			
<a href="#">Fair Value of Warrants at Issuance</a>		\$ 5,594				\$ 14,627		\$ (85,767)	
<a href="#">Common Stock, Shares Issued</a>		1,100,000						18,798,000	16,315,500
<a href="#">Share-based Compensation Arrangement by Share-based Payment Award, Fair Value Assumptions, Risk Free Interest Rate, Minimum</a>								0.04%	
<a href="#">Share-based Compensation Arrangement by Share-based Payment Award, Fair Value Assumptions, Risk Free Interest Rate, Maximum</a>								1.07%	
<a href="#">Share-based Compensation Arrangement by Share-based Payment Award, Fair Value Assumptions, Expected Term</a>								10 years	
<a href="#">Share-based Compensation Arrangement by Share-based Payment Award, Fair Value Assumptions, Expected Volatility Rate</a>								94.00%	
<a href="#">Share-based Compensation Arrangement by Share-based Payment Award, Fair Value Assumptions, Expected Dividend Rate</a>								0.00%	
<a href="#">Share-based Compensation Arrangement by Share-based Payment Award, Options, Vested, Weighted Average Grant Date Fair Value</a>								\$ 0.74	
<a href="#">Expected Forfeiture, Minimum</a>								5.00%	
<a href="#">Expected Forfeiture, Maximum</a>								20.00%	
<a href="#">Share-based Compensation Arrangement by Share-based Payment Award, Options, Grants in Period, Net of Forfeitures</a>								3,000,000	
<a href="#">Share-based Compensation Arrangement by Share-based Payment Award, Options, Grants in Period, Weighted Average Grant Date Fair Value</a>								\$ 0.0001	
<a href="#">Share-based Compensation Arrangement by Share-based Payment Award, Options, Exercises in Period</a>								(2,832,500)	
<a href="#">Share-based Compensation Arrangements by Share-based Payment Award, Options, Grants in Period, Weighted Average Exercise Price</a>								\$ 0.0001	
<a href="#">Share-based Compensation Arrangement by Share-based Payment Award, Options, Outstanding, Number</a>								167,500	
<a href="#">Share-based Compensation Arrangement by Share-based Payment Award, Options, Outstanding, Weighted Average Exercise Price</a>								\$ 0.0001	
<a href="#">Share-based Compensation Arrangement by Share-</a>								\$ 2,257,953	

<a href="#">based Payment Award, Options, Vested in Period, Fair Value</a>									
<a href="#">Options Exercised by Employees</a>								2,832,500	

X

- Definition

Broker Warrants Issued.

+ References

No definition available.

+ Details

**Name:** fil\_BrokerWarrantsIssued

**Namespace Prefix:** fil\_

**Data Type:** xbrli:sharesItemType

**Balance Type:** na

**Period Type:** duration

X

- Definition

Common Stock Shares Issued.

+ References

No definition available.

+ Details

**Name:** fil\_CommonStockSharesIssued1

**Namespace Prefix:** fil\_

**Data Type:** xbrli:sharesItemType

**Balance Type:** na

**Period Type:** duration

X

- Definition

Common Stock Share Subscriptions.

+ References

No definition available.

+ Details

**Name:** fil\_CommonStockSubscriptions

**Namespace Prefix:** fil\_

**Data Type:** xbrli:monetaryItemType

**Balance Type:** debit

**Period Type:** duration

X

- Definition

Common Stock Subscriptions Per Share.

+ References

No definition available.

+ Details

**Name:** fil\_CommonStockSubscriptionsPerShare

**Namespace Prefix:** fil\_

**Data Type:** num:perShareItemType

**Balance Type:** na

**Period Type:** duration

X

[- Definition](#)

Exercise of warrants for cash, Value.

[+ References](#)

No definition available.

[+ Details](#)

**Name:** fil\_ExerciseOfWarrantsForCashShares

**Namespace Prefix:** fil\_

**Data Type:** xbrli:sharesItemType

**Balance Type:** na

**Period Type:** duration

X

[- Definition](#)

Exercise Price of Shares Issued.

[+ References](#)

No definition available.

[+ Details](#)

**Name:** fil\_ExercisePriceOfSharesIssued

**Namespace Prefix:** fil\_

**Data Type:** num:perShareItemType

**Balance Type:** na

**Period Type:** duration

X

[- Definition](#)

Expected Forfeiture.

[+ References](#)

No definition available.

[+ Details](#)

**Name:** fil\_ExpectedForfeitureMaximum

**Namespace Prefix:** fil\_

**Data Type:** num:percentItemType

**Balance Type:** na

**Period Type:** duration

X

[- Definition](#)

Expected Forfeiture.

[+ References](#)

No definition available.

[+ Details](#)

**Name:** fil\_ExpectedForfeitureMinimum

**Namespace Prefix:** fil\_

**Data Type:** num:percentItemType

**Balance Type:** na

**Period Type:** duration

X

[- Definition](#)

Fair Value of Warrants at Issuance.

[+ References](#)

No definition available.



[+ Details](#)

**Name:** fil\_FairValueOfWarrantsAtIssuance

**Namespace Prefix:** fil\_

**Data Type:** xbrli:monetaryItemType

**Balance Type:** debit

**Period Type:** duration

X

[- Definition](#)

Fair Value of Warrants at Issuance.

[+ References](#)

No definition available.

[+ Details](#)

**Name:** fil\_FairValueOfWarrantsAtIssuance1

**Namespace Prefix:** fil\_

**Data Type:** xbrli:monetaryItemType

**Balance Type:** debit

**Period Type:** duration

X

[- Definition](#)

Fair Value of Warrants Issued.

[+ References](#)

No definition available.

[+ Details](#)

**Name:** fil\_FairValueOfWarrantsIssued

**Namespace Prefix:** fil\_

**Data Type:** xbrli:monetaryItemType

**Balance Type:** debit

**Period Type:** duration

X

[- Definition](#)

Fair Value Shares Issued Per Share.

[+ References](#)

No definition available.

[+ Details](#)

**Name:** fil\_FairValueSharesIssuedPerShare

**Namespace Prefix:** fil\_

**Data Type:** num:perShareItemType

**Balance Type:** na

**Period Type:** duration

X

[- Definition](#)

Finder's Fee.

[+ References](#)

No definition available.

[+ Details](#)

**Name:** fil\_FinderSFee

**Namespace Prefix:** fil\_

**Data Type:** xbrli:monetaryItemType

**Balance Type:** debit

**Period Type:** duration

X

[- Definition](#)

Gross Porceeds Upon Exercise of Warrants.

[+ References](#)

No definition available.

[+ Details](#)

**Name:** fil\_GrossPorceedsUponExerciseOfWarrants

**Namespace Prefix:** fil\_

**Data Type:** xbrli:monetaryItemType

**Balance Type:** credit

**Period Type:** duration

X

[- Definition](#)

Options Exercised by Employees.

[+ References](#)

No definition available.

[+ Details](#)

**Name:** fil\_OptionsExercisedByEmployees

**Namespace Prefix:** fil\_

**Data Type:** xbrli:sharesItemType

**Balance Type:** na

**Period Type:** duration

X

[- Definition](#)

Warrants Expired.

[+ References](#)

No definition available.

[+ Details](#)

**Name:** fil\_WarrantsExpired

**Namespace Prefix:** fil\_

**Data Type:** xbrli:sharesItemType

**Balance Type:** na

**Period Type:** duration

X

[- Definition](#)

Warrants Issued.

[+ References](#)

No definition available.

[+ Details](#)

**Name:** fil\_WarrantsIssued

**Namespace Prefix:** fil\_

**Data Type:** xbrli:sharesItemType

**Balance Type:** na

**Period Type:** duration

## X

### - Definition

Warrants Per Share.

### + References

No definition available.

### + Details

**Name:** fil\_WarrantsPerShare

**Namespace Prefix:** fil\_

**Data Type:** num:perShareItemType

**Balance Type:** na

**Period Type:** duration

## X

### - Definition

Exercise price of the warrants.

### + References

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher SEC

- Name Regulation S- X (SX)

- Number 210

- Article 12

- Section 13

- Sentence Column A

### + Details

**Name:** invest\_InvestmentWarrantsExercisePrice

**Namespace Prefix:** invest\_

**Data Type:** num:perShareItemType

**Balance Type:** na

**Period Type:** duration

## X

### - Definition

Total number of common shares of an entity that have been sold or granted to shareholders (includes common shares that were issued, repurchased and remain in the treasury). These shares represent capital invested by the firm's shareholders and owners, and may be all or only a portion of the number of shares authorized. Shares issued include shares outstanding and shares held in the treasury.

### + References

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB

- Name Accounting Standards Codification

- Topic 210

- SubTopic 10

- Section S99

- Paragraph 1

- Subparagraph (SX 210.5- 02.29)

- URI <http://asc.fasb.org/extlink&oid=6877327&loc=d3e13212- 122682>

Reference 2: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher SEC

- Name Regulation S- X (SX)

- Number 210

- Section 02

- Paragraph 30

- Article 5

+ [Details](#)

**Name:** us- gaap\_CommonStockSharesIssued

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:sharesItemType

**Balance Type:** na

**Period Type:** instant

X

- [Definition](#)

Additional paid- in capital or capital from other sources not otherwise defined. Use this element if the registrant wishes to distinguish between Additional paid- in capital from Other Additional Capital. The following adjustments are some examples of Other Additional Capital: recording the issuance of debt issued with a beneficial conversion feature, the issuance of convertible debt at a substantial premium, certain tax consequences of equity instruments awarded to employees, and accounting for certain expenses and liabilities paid for by the principal shareholder.

+ [References](#)

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB

- Name Accounting Standards Codification

- Topic 210

- SubTopic 10

- Section S99

- Paragraph 1

- Subparagraph (SX 210.5- 02.30(a)(2))

- URI <http://asc.fasb.org/extlink&oid=6877327&loc=d3e13212- 122682>

Reference 2: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher SEC

- Name Regulation S- X (SX)

- Number 210

- Section 02

- Paragraph 31

- Article 5

Reference 3: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher SEC

- Name Staff Accounting Bulletin (SAB)

- Number Topic 5

- Section T

+ [Details](#)

**Name:** us- gaap\_OtherAdditionalCapital

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:monetaryItemType

**Balance Type:** credit

**Period Type:** instant

X

- [Definition](#)

The cash inflow associated with the amount received from holders exercising their stock warrants.

+ [References](#)

No definition available.

+ [Details](#)

**Name:** us- gaap\_ProceedsFromWarrantExercises  
**Namespace Prefix:** us- gaap\_  
**Data Type:** xbrli:monetaryItemType  
**Balance Type:** debit  
**Period Type:** duration

X

- [Definition](#)

A fee charged for services from professionals such as doctors, lawyers and accountants. The term is often expanded to include other professions, for example, pharmacists charging to maintain a medicinal profile of a client or customer.

+ [References](#)

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 946
- SubTopic 225
- Section S99
- Paragraph 1
- Subparagraph (SX 210.6- 07.2(a),(b),(c),(d))
- URI <http://asc.fasb.org/extlink&oid=6488393&loc=d3e606610- 122999>

Reference 2: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 946
- SubTopic 225
- Section 45
- Paragraph 3
- Subparagraph (k)
- URI <http://asc.fasb.org/extlink&oid=6488370&loc=d3e13550- 115849>

+ [Details](#)

**Name:** us- gaap\_ProfessionalFees  
**Namespace Prefix:** us- gaap\_  
**Data Type:** xbrli:monetaryItemType  
**Balance Type:** debit  
**Period Type:** duration

X

- [Definition](#)

The estimated dividend rate (a percentage of the share price) to be paid (expected dividends) to holders of the underlying shares over the option's term.

+ [References](#)

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 718
- SubTopic 10
- Section 50
- Paragraph 2
- Subparagraph (f)(2)(iii)
- URI <http://asc.fasb.org/extlink&oid=6415400&loc=d3e5070- 113901>

+ [Details](#)

**Name:** us- gaap\_ ShareBased  
CompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsExpectedDividendRate  
**Namespace Prefix:** us- gaap\_  
**Data Type:** num:percentItemType  
**Balance Type:** na  
**Period Type:** duration

X

- Definition

The estimated measure of the percentage by which a share price is expected to fluctuate during a period. Volatility also may be defined as a probability- weighted measure of the dispersion of returns about the mean. The volatility of a share price is the standard deviation of the continuously compounded rates of return on the share over a specified period. That is the same as the standard deviation of the differences in the natural logarithms of the stock prices plus dividends, if any, over the period.

+ References

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 718
- SubTopic 10
- Section 50
- Paragraph 2
- Subparagraph (f)(2)(ii)
- URI <http://asc.fasb.org/extlink&oid=6415400&loc=d3e5070-113901>

+ Details

**Name:** us- gaap\_ ShareBased  
CompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsExpectedVolatilityRate  
**Namespace Prefix:** us- gaap\_  
**Data Type:** num:percentItemType  
**Balance Type:** na  
**Period Type:** duration

X

- Definition

The maximum risk- free interest rate assumption that is used in valuing an option on its own shares.

+ References

No definition available.

+ Details

**Name:** us- gaap\_ ShareBasedCompensation  
ArrangementByShareBasedPaymentAwardFairValueAssumptionsRiskFreeInterestRateMaximum  
**Namespace Prefix:** us- gaap\_  
**Data Type:** num:percentItemType  
**Balance Type:** na  
**Period Type:** duration

X

- Definition

The minimum risk- free interest rate assumption that is used in valuing an option on its own shares.

+ References

No definition available.

[+ Details](#)

**Name:** us- gaap\_ShareBasedCompensation

ArrangementByShareBasedPaymentAwardFairValueAssumptionsRiskFreeInterestRateMinimum

**Namespace Prefix:** us- gaap\_

**Data Type:** num:percentItemType

**Balance Type:** na

**Period Type:** duration

X

[- Definition](#)

Net number of share options (or share units) granted during the period.

[+ References](#)

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB

- Name Accounting Standards Codification

- Topic 718

- SubTopic 10

- Section 50

- Paragraph 2

- Subparagraph (c)(1)(iv)(1)

- URI <http://asc.fasb.org/extlink&oid=6415400&loc=d3e5070-113901>

[+ Details](#)

**Name:** us- gaap\_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsGrantsInPeriod

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:sharesItemType

**Balance Type:** na

**Period Type:** duration

X

[- Definition](#)

The weighted average grant- date fair value of options granted during the reporting period as calculated by applying the disclosed option pricing methodology.

[+ References](#)

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB

- Name Accounting Standards Codification

- Topic 718

- SubTopic 10

- Section 50

- Paragraph 2

- Subparagraph (d)(1)

- URI <http://asc.fasb.org/extlink&oid=6415400&loc=d3e5070-113901>

[+ Details](#)

**Name:** us- gaap\_ShareBasedCompensation

ArrangementByShareBasedPaymentAwardOptionsGrantsInPeriodWeightedAverageGrantDateFairValue

**Namespace Prefix:** us- gaap\_

**Data Type:** num:perShareItemType

**Balance Type:** na

**Period Type:** duration

## X

### - Definition

Number of options outstanding, including both vested and non- vested options.

### + References

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 718
- SubTopic 10
- Section 50
- Paragraph 2
- URI <http://asc.fasb.org/extlink&oid=6415400&loc=d3e5070-113901>

Reference 2: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 718
- SubTopic 10
- Section 50
- Paragraph 2
- Subparagraph (c)(1)(i)- (ii)
- URI <http://asc.fasb.org/extlink&oid=6415400&loc=d3e5070-113901>

### + Details

**Name:** us- gaap\_ShareBased

CompensationArrangementByShareBasedPaymentAwardOptionsOutstandingNumber

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:sharesItemType

**Balance Type:** na

**Period Type:** instant

## X

### - Definition

Weighted average price at which grantees can acquire the shares reserved for issuance under the stock option plan.

### + References

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 718
- SubTopic 10
- Section 50
- Paragraph 2
- Subparagraph (c)(1)(i)
- URI <http://asc.fasb.org/extlink&oid=6415400&loc=d3e5070-113901>

### + Details

**Name:** us- gaap\_ShareBasedCompensation

ArrangementByShareBasedPaymentAwardOptionsOutstandingWeightedAverageExercisePrice

**Namespace Prefix:** us- gaap\_

**Data Type:** num:perShareItemType

**Balance Type:** na

**Period Type:** instant



## X

### - Definition

Weighted average per share amount at which grantees can acquire shares of common stock by exercise of options.

### + References

No definition available.

### + Details

**Name:** us- gaap\_ShareBasedCompensation

ArrangementsByShareBasedPaymentAwardOptionsGrantsInPeriodWeightedAverageExercisePrice

**Namespace Prefix:** us- gaap\_

**Data Type:** num:perShareItemType

**Balance Type:** na

**Period Type:** duration

## X

### - Definition

Expected term of share- based compensation awards, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents the reported fact of one year, five months, and thirteen days.

### + References

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB

- Name Accounting Standards Codification

- Topic 718

- SubTopic 10

- Section S99

- Paragraph 1

- Subparagraph (SAB TOPIC 14.D.2)

- URI <http://asc.fasb.org/extlink&oid=27013229&loc=d3e301413-122809>

Reference 2: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB

- Name Accounting Standards Codification

- Topic 718

- SubTopic 10

- Section 50

- Paragraph 2

- Subparagraph (f)(2)(i)

- URI <http://asc.fasb.org/extlink&oid=6415400&loc=d3e5070-113901>

Reference 3: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher SEC

- Name Staff Accounting Bulletin (SAB)

- Number Topic 14

- Section D

- Subsection 2

### + Details

**Name:** us- gaap\_SharebasedCompensation

ArrangementBySharebasedPaymentAwardFairValueAssumptionsExpectedTerm1

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:durationItemType

**Balance Type:** na

**Period Type:** duration

## X

### - Definition

Fair value of options vested. Excludes equity instruments other than options, for example, but not limited to, share units, stock appreciation rights, restricted stock.

### + References

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 718
- SubTopic 10
- Section 50
- Paragraph 2
- Subparagraph (c)
- URI <http://asc.fasb.org/extlink&oid=6415400&loc=d3e5070-113901>

### + Details

**Name:** us- gaap\_SharebasedCompensation

ArrangementBySharebasedPaymentAwardOptionsVestedInPeriodFairValue1

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:monetaryItemType

**Balance Type:** credit

**Period Type:** duration

## X

### - Definition

Weighted average grant- date fair value of options vested.

### + References

No definition available.

### + Details

**Name:** us- gaap\_SharebasedCompensation

ArrangementBySharebasedPaymentAwardOptionsVestedWeightedAverageGrantDateFairValue

**Namespace Prefix:** us- gaap\_

**Data Type:** num:perShareItemType

**Balance Type:** na

**Period Type:** duration

## X

### - Definition

Number of share options (or share units) exercised during the current period.

### + References

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 505
- SubTopic 10
- Section 50
- Paragraph 2
- URI <http://asc.fasb.org/extlink&oid=6928386&loc=d3e21463-112644>

Reference 2: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 505
- SubTopic 10

- Section S99
- Paragraph 1
- Subparagraph (SX 210.3- 04)
- URI <http://asc.fasb.org/extlink&oid=27012166&loc=d3e187085-122770>

Reference 3: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 718
- SubTopic 10
- Section 50
- Paragraph 2
- Subparagraph (c)(1)(iv)(2)
- URI <http://asc.fasb.org/extlink&oid=6415400&loc=d3e5070-113901>

Reference 4: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 210
- SubTopic 10
- Section S99
- Paragraph 1
- Subparagraph (SX 210.5- 02.28,29)
- URI <http://asc.fasb.org/extlink&oid=6877327&loc=d3e13212-122682>

Reference 5: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher SEC
- Name Regulation S- X (SX)
- Number 210
- Section 02
- Paragraph 29, 30
- Article 5

[+ Details](#)

**Name:** us- gaap\_StockIssuedDuringPeriodSharesStockOptionsExercised

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:sharesItemType

**Balance Type:** na

**Period Type:** duration

X

[- References](#)

No definition available.

[+ Details](#)

**Name:** us- gaap\_TextBlockAbstract

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:stringItemType

**Balance Type:** na

**Period Type:** duration

v3.3.1.900

10. Income Taxes: Schedule of Effective Income Tax Rate Reconciliation (Details) - USD (\$)	12 Months Ended	
	Dec. 31, 2015	Dec. 31, 2014
<a href="#">Details</a>		
<a href="#">Other Comprehensive Income (Loss), before Tax</a>	\$ (5,185,852)	\$ (1,706,202)
<a href="#">Expected Income Tax Recovery</a>	(803,807)	(264,461)
<a href="#">Non Deductible Expense</a>	462,915	72,310
<a href="#">Other Temporary Differences</a>	(2,859)	(116)
<a href="#">Valuation Allowance</a>	\$ 343,751	\$ 192,267

X

- Definition

Expected Income Tax Recovery.

+ References

No definition available.

+ Details

**Name:** fil\_ExpectedIncomeTaxRecovery

**Namespace Prefix:** fil\_

**Data Type:** xbrli:monetaryItemType

**Balance Type:** debit

**Period Type:** duration

X

- Definition

Non Deductible Expense.

+ References

No definition available.

+ Details

**Name:** fil\_NonDeductibleExpense

**Namespace Prefix:** fil\_

**Data Type:** xbrli:monetaryItemType

**Balance Type:** debit

**Period Type:** duration

X

- Definition

Other Temporary Differences.

+ References

No definition available.

+ Details

**Name:** fil\_OtherTemporaryDifferences

**Namespace Prefix:** fil\_

**Data Type:** xbrli:monetaryItemType

**Balance Type:** debit

**Period Type:** duration

## X

### - Definition

Valuation Allowance.

### + References

No definition available.

### + Details

**Name:** fil\_ValuationAllowance

**Namespace Prefix:** fil\_

**Data Type:** xbrli:monetaryItemType

**Balance Type:** debit

**Period Type:** duration

## X

### - Definition

Amount before tax, after reclassification adjustments of other comprehensive income (loss).

### + References

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB

- Name Accounting Standards Codification

- Topic 220

- SubTopic 10

- Section 45

- Paragraph 1B

- URI <http://asc.fasb.org/extlink&oid=36458714&loc=SL7669625-108580>

Reference 2: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB

- Name Accounting Standards Codification

- Topic 323

- SubTopic 10

- Section 45

- Paragraph 3

- URI <http://asc.fasb.org/extlink&oid=35755396&loc=d3e33775-111570>

Reference 3: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB

- Name Accounting Standards Codification

- Topic 220

- SubTopic 10

- Section 45

- Paragraph 1A

- URI <http://asc.fasb.org/extlink&oid=36458714&loc=SL7669619-108580>

### + Details

**Name:** us-gaap\_OtherComprehensiveIncomeLossBeforeTax

**Namespace Prefix:** us-gaap\_

**Data Type:** xbrli:monetaryItemType

**Balance Type:** credit

**Period Type:** duration

X

[- References](#)

No definition available.

[+ Details](#)

**Name:** us- gaap\_TextBlockAbstract

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:stringItemType

**Balance Type:** na

**Period Type:** duration

v3.3.1.900

<b>10. Income Taxes: Schedule of Deferred Tax Assets and Liabilities (Details) - USD</b>	<b>Dec. 31,</b>	<b>Dec. 31,</b>
<b>(\$)</b>	<b>2015</b>	<b>2014</b>
<a href="#">Details</a>		
<a href="#">Deferred Tax Assets, Operating Loss Carryforwards</a>	\$ 756,534	\$ 404,127
<a href="#">Deferred Tax Assets, Other Loss Carryforwards</a>	23,565	5,870
<a href="#">Deferred Tax Assets, Valuation Allowance, Current</a>	\$ (780,099)	\$ (409,997)

X

- [Definition](#)

Amount before allocation of valuation allowances of deferred tax asset attributable to deductible operating loss carryforwards.

+ [References](#)

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 740
- SubTopic 10
- Section 25
- Paragraph 20
- Subparagraph (b)
- URI <http://asc.fasb.org/extlink&oid=51675352&loc=d3e28680-109314>

Reference 2: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 740
- SubTopic 10
- Section 50
- Paragraph 6
- URI <http://asc.fasb.org/extlink&oid=6907707&loc=d3e32621-109319>

Reference 3: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 740
- SubTopic 10
- Section 50
- Paragraph 8
- URI <http://asc.fasb.org/extlink&oid=6907707&loc=d3e32632-109319>

+ [Details](#)

**Name:** us- gaap\_DeferredTaxAssetsOperatingLossCarryforwards

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:monetaryItemType

**Balance Type:** debit

**Period Type:** instant

## X

### - Definition

Amount before allocation of valuation allowances of deferred tax asset attributable to other deductible loss carryforwards not separately disclosed.

### + References

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 740
- SubTopic 10
- Section 25
- Paragraph 20
- URI <http://asc.fasb.org/extlink&oid=51675352&loc=d3e28680-109314>

Reference 2: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 740
- SubTopic 10
- Section 50
- Paragraph 6
- URI <http://asc.fasb.org/extlink&oid=6907707&loc=d3e32621-109319>

Reference 3: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 740
- SubTopic 10
- Section 50
- Paragraph 8
- URI <http://asc.fasb.org/extlink&oid=6907707&loc=d3e32632-109319>

### + Details

**Name:** us- gaap\_DeferredTaxAssetsOtherLossCarryforwards

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:monetaryItemType

**Balance Type:** debit

**Period Type:** instant

## X

### - Definition

Amount of valuation allowances of deferred tax asset attributable to deductible temporary differences and carryforwards expected to be realized or consumed within one year or operating cycle, if longer.

### + References

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 740
- SubTopic 10
- Section 45
- Paragraph 4
- URI <http://asc.fasb.org/extlink&oid=37586315&loc=d3e31917-109318>



Reference 2: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 740
- SubTopic 10
- Section 50
- Paragraph 2
- Subparagraph (c)
- URI <http://asc.fasb.org/extlink&oid=6907707&loc=d3e32537-109319>

Reference 3: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 740
- SubTopic 10
- Section 45
- Paragraph 5
- URI <http://asc.fasb.org/extlink&oid=37586315&loc=d3e31928-109318>

[+ Details](#)

**Name:** us- gaap\_DeferredTaxAssetsValuationAllowanceCurrent

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:monetaryItemType

**Balance Type:** credit

**Period Type:** instant

**X**

- [References](#)

No definition available.

[+ Details](#)

**Name:** us- gaap\_TextBlockAbstract

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:stringItemType

**Balance Type:** na

**Period Type:** duration

v3.3.1.900

**10. Income Taxes (Details) - USD (\$)**

**Dec. 31, 2015**

**Dec. 31, 2014**

[Details](#)

[Non-Capital Losses](#)

\$ 4,880,865

\$ 2,607,270

X

[- Definition](#)

Non- Capital Losses.

[+ References](#)

No definition available.

[+ Details](#)

**Name:** fil\_NonCapitalLosses

**Namespace Prefix:** fil\_

**Data Type:** xbrli:monetaryItemType

**Balance Type:** debit

**Period Type:** instant

X

[- References](#)

No definition available.

[+ Details](#)

**Name:** us- gaap\_TextBlockAbstract

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:stringItemType

**Balance Type:** na

**Period Type:** duration

v3.3.1.900

	1 Months Ended		12 Months Ended	
11. Related Party Transactions (Details) - USD (\$)	Jul. 31, 2014	Dec. 31, 2015	Dec. 31, 2014	

### Details

<u>Other General and Administrative Expense</u>		\$ 0	\$ 66,179	
<u>Professional Fees</u>	\$ 66,179	\$ 249,145	\$ 198,611	

X

#### - Definition

The sum of expenses not otherwise specified in the taxonomy for managing and administering the affairs of an entity, including affiliates of the reporting entity, which are not directly or indirectly associated with the manufacture, sale or creation of a product or product line.

#### + References

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 225
- SubTopic 10
- Section S99
- Paragraph 2
- Subparagraph (SX 210.5- 03.4)
- URI <http://asc.fasb.org/extlink&oid=26872669&loc=d3e20235-122688>

#### + Details

**Name:** us- gaap\_OtherGeneralAndAdministrativeExpense

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:monetaryItemType

**Balance Type:** debit

**Period Type:** duration

X

#### - Definition

A fee charged for services from professionals such as doctors, lawyers and accountants. The term is often expanded to include other professions, for example, pharmacists charging to maintain a medicinal profile of a client or customer.

#### + References

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 946
- SubTopic 225
- Section S99
- Paragraph 1
- Subparagraph (SX 210.6- 07.2(a),(b),(c),(d))
- URI <http://asc.fasb.org/extlink&oid=6488393&loc=d3e606610-122999>

Reference 2: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification

- Topic 946
- SubTopic 225
- Section 45
- Paragraph 3
- Subparagraph (k)
- URI <http://asc.fasb.org/extlink&oid=6488370&loc=d3e13550-115849>

[+ Details](#)

**Name:** us- gaap\_ProfessionalFees

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:monetaryItemType

**Balance Type:** debit

**Period Type:** duration

X

[- References](#)

No definition available.

[+ Details](#)

**Name:** us- gaap\_TextBlockAbstract

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:stringItemType

**Balance Type:** na

**Period Type:** duration

v3.3.1.900

12. Commitments (Details) - USD (\$)	12 Months Ended			
	Dec. 31, 2015	Dec. 31, 2014	Sep. 14, 2014	Jul. 04, 2014
<a href="#">Amortization of Advance Royalty</a>		\$ 224,775		
<a href="#">Commitments and Contingencies</a>			\$ 584,415	
<a href="#">Other Research and Development Expense</a>	\$ 281,520	\$ 87,662		
<a href="#">Other Commitment</a>				\$ 11,841

X

- Definition

The expense charged against earnings for the periodic recognition of the advance royalties. These royalties are paid in one accounting period, but are deducted from earnings over time through amortization. For example, royalties that are required to be paid in advance of production from a mineral, oil, or gas property and amortized over the period of right to produce these items.

+ References

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 230
- SubTopic 10
- Section 45
- Paragraph 28
- Subparagraph (b)
- URI <http://asc.fasb.org/extlink&oid=56944662&loc=d3e3602-108585>

Reference 2: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 225
- SubTopic 10
- Section S99
- Paragraph 2
- Subparagraph (SX 210.5- 03.3)
- URI <http://asc.fasb.org/extlink&oid=26872669&loc=d3e20235-122688>

+ Details

**Name:** us- gaap\_AmortizationOfAdvanceRoyalty

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:monetaryItemType

**Balance Type:** debit

**Period Type:** duration

X

- Definition

Represents the caption on the face of the balance sheet to indicate that the entity has entered into (1) purchase or supply arrangements that will require expending a portion of its resources to meet the terms thereof, and (2) is exposed to potential losses or, less frequently, gains, arising from (a) possible claims against a company's

resources due to future performance under contract terms, and (b) possible losses or likely gains from uncertainties that will ultimately be resolved when one or more future events that are deemed likely to occur do occur or fail to occur.

[+ References](#)

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 944
- SubTopic 210
- Section S99
- Paragraph 1
- Subparagraph (SX 210.7- 03.(a),19)
- URI <http://asc.fasb.org/extlink&oid=6879938&loc=d3e572229- 122910>

Reference 2: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 450
- SubTopic 20
- Section 50
- Paragraph 1
- URI <http://asc.fasb.org/extlink&oid=25496072&loc=d3e14326- 108349>

Reference 3: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 942
- SubTopic 210
- Section S99
- Paragraph 1
- Subparagraph (SX 210.9- 03.17)
- URI <http://asc.fasb.org/extlink&oid=6876686&loc=d3e534808- 122878>

Reference 4: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB
- Name Accounting Standards Codification
- Topic 210
- SubTopic 10
- Section S99
- Paragraph 1
- Subparagraph (SX 210.5- 02.25)
- URI <http://asc.fasb.org/extlink&oid=6877327&loc=d3e13212- 122682>

[+ Details](#)

**Name:** us- gaap\_CommitmentsAndContingencies

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:monetaryItemType

**Balance Type:** credit

**Period Type:** instant

## X

### - Definition

Minimum amount of other commitment not otherwise specified in the taxonomy. Excludes commitments explicitly modeled in the taxonomy, including but not limited to, long- term and short- term purchase commitments, recorded and unrecorded purchase obligations, supply commitments, registration payment arrangements, leases, debt, product warranties, guarantees, environmental remediation obligations, and pensions.

### + References

No definition available.

### + Details

**Name:** us- gaap\_OtherCommitment

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:monetaryItemType

**Balance Type:** credit

**Period Type:** instant

## X

### - Definition

Amount of other research and development expense.

### + References

Reference 1: <http://www.xbrl.org/2003/role/presentationRef>

- Publisher FASB

- Name Accounting Standards Codification

- Topic 730

- SubTopic 10

- Section 50

- Paragraph 1

- URI <http://asc.fasb.org/extlink&oid=6420194&loc=d3e21568-108373>

### + Details

**Name:** us- gaap\_OtherResearchAndDevelopmentExpense

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:monetaryItemType

**Balance Type:** debit

**Period Type:** duration

## X

### - References

No definition available.

### + Details

**Name:** us- gaap\_TextBlockAbstract

**Namespace Prefix:** us- gaap\_

**Data Type:** xbrli:stringItemType

**Balance Type:** na

**Period Type:** duration

# Filing Summary

Version:	3.3.1.900
ProcessingTime:	
ReportFormat:	html
ContextCount:	40
ElementCount:	188
EntityCount:	1
FootnotesReported:	true
SegmentCount:	7
ScenarioCount:	0
TuplesReported:	false
UnitCount:	4

IsDefault	HasEmbeddedReports	HtmlFileName	LongName	Report Type	Role	ShortName	MenuCategory	ParentRole	Position
false	false	R1.htm	000010 - Document - Document and Entity Information	Sheet	<a href="http://www.biotricity.com/20151231/role/idr_DocumentAndEntityInformation">http://www.biotricity.com/20151231/role/idr_DocumentAndEntityInformation</a>	Document and Entity Information	Cover		1
false	false	R2.htm	000020 - Statement - iMedical Innovations Inc. - Balance Sheets	Sheet	<a href="http://www.biotricity.com/20151231/role/idr_iMedicalInnovationsIncBalanceSheets">http://www.biotricity.com/20151231/role/idr_iMedicalInnovationsIncBalanceSheets</a>	iMedical Innovations Inc. - Balance Sheets	Statements		2
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false	false	R47.htm	000470 - Disclosure - 9. Stockholders' (deficiency) Equity (Details)	Sheet	<a href="http://www.biotricity.com/20151231/role/idr_Disclosure9StockholdersDeficiencyEquityDetails">http://www.biotricity.com/20151231/role/idr_Disclosure9StockholdersDeficiencyEquityDetails</a>	9. Stockholders' (deficiency) Equity (Details)	Details	<a href="http://www.biotricity.com/20151231/role/idr_Disclosure9StockholdersDeficiencyEquity">http://www.biotricity.com/20151231/role/idr_Disclosure9StockholdersDeficiencyEquity</a>	47
false	false	R48.htm	000480 - Disclosure - 10. Income Taxes: Schedule of Effective Income Tax Rate Reconciliation (Details)	Sheet	<a href="http://www.biotricity.com/20151231/role/idr_Disclosure10IncomeTaxesScheduleOfEffectiveIncomeTaxRateReconciliationDetails">http://www.biotricity.com/20151231/role/idr_Disclosure10IncomeTaxesScheduleOfEffectiveIncomeTaxRateReconciliationDetails</a>	10. Income Taxes: Schedule of Effective Income Tax Rate Reconciliation (Details)	Details	<a href="http://www.biotricity.com/20151231/role/idr_Disclosure10IncomeTaxesScheduleOfEffectiveIncomeTaxRateReconciliationTables">http://www.biotricity.com/20151231/role/idr_Disclosure10IncomeTaxesScheduleOfEffectiveIncomeTaxRateReconciliationTables</a>	48
false	false	R49.htm	000490 - Disclosure - 10. Income Taxes: Schedule of Deferred Tax Assets and Liabilities (Details)	Sheet	<a href="http://www.biotricity.com/20151231/role/idr_Disclosure10IncomeTaxesScheduleOfDeferredTaxAssetsAndLiabilitiesDetails">http://www.biotricity.com/20151231/role/idr_Disclosure10IncomeTaxesScheduleOfDeferredTaxAssetsAndLiabilitiesDetails</a>	10. Income Taxes: Schedule of Deferred Tax Assets and Liabilities (Details)	Details	<a href="http://www.biotricity.com/20151231/role/idr_Disclosure10IncomeTaxesScheduleOfDeferredTaxAssetsAndLiabilitiesTables">http://www.biotricity.com/20151231/role/idr_Disclosure10IncomeTaxesScheduleOfDeferredTaxAssetsAndLiabilitiesTables</a>	49
false	false	R50.htm	000500 - Disclosure - 10. Income Taxes (Details)	Sheet	<a href="http://www.biotricity.com/20151231/role/idr_Disclosure10IncomeTaxesDetails">http://www.biotricity.com/20151231/role/idr_Disclosure10IncomeTaxesDetails</a>	10. Income Taxes (Details)	Details	<a href="http://www.biotricity.com/20151231/role/idr_Disclosure10IncomeTaxesScheduleOfEffectiveIncomeTaxRateReconciliationTables">http://www.biotricity.com/20151231/role/idr_Disclosure10IncomeTaxesScheduleOfEffectiveIncomeTaxRateReconciliationTables</a>	50
false	false	R51.htm	000510 - Disclosure - 11. Related Party Transactions (Details)	Sheet	<a href="http://www.biotricity.com/20151231/role/idr_Disclosure11RelatedPartyTransactionsDetails">http://www.biotricity.com/20151231/role/idr_Disclosure11RelatedPartyTransactionsDetails</a>	11. Related Party Transactions (Details)	Details	<a href="http://www.biotricity.com/20151231/role/idr_Disclosure11RelatedPartyTransactions">http://www.biotricity.com/20151231/role/idr_Disclosure11RelatedPartyTransactions</a>	51
false	false	R52.htm	000520 - Disclosure - 12. Commitments (Details)	Sheet	<a href="http://www.biotricity.com/20151231/role/idr_Disclosure12CommitmentsDetails">http://www.biotricity.com/20151231/role/idr_Disclosure12CommitmentsDetails</a>	12. Commitments (Details)	Details	<a href="http://www.biotricity.com/20151231/role/idr_Disclosure12Commitments">http://www.biotricity.com/20151231/role/idr_Disclosure12Commitments</a>	52



false	false		All Reports	Book		All Reports			
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### Input Files

btcy-20151231.xml

btcy-20151231.xsd

btcy-20151231\_cal.xml

btcy-20151231\_def.xml

btcy-20151231\_lab.xml

btcy-20151231\_pre.xml

**HasPresentationLinkbase:** true

**HasPresentationLinkbase:** true