LUFF ENTERPRISES LTD.

Condensed Interim Consolidated Financial Statements

Three and Six Months Ended June 30, 2022
(Expressed in Canadian dollars)

NOTICE OF NO AUDITOR REVIEW OF INTERIM FINANCIAL STATEMENTS

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

The accompanying unaudited condensed interim consolidated financial statements of the Company have been prepared by and are the responsibility of the Company's management. The unaudited condensed interim consolidated financial statements have been prepared using accounting policies in compliance with International Financial Reporting Standards for the preparation of unaudited interim consolidated financial statements and are in accordance with International Accounting Standard 34 - Interim Financial Reporting.

The Company's independent auditor has not performed a review of these unaudited condensed interim consolidated financial statements in accordance with standards established by the Chartered Professional Accountants of Canada for a review of interim financial statements by an entity’s auditor.

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LUFF ENTERPRISES LTD.

Condensed Interim Consolidated Statements of Financial Position

(unaudited)

(expressed in Canadian dollars)

	June 30 2022	December 31 2021
Assets		
Current assets:		
Cash and cash equivalents	$ 2,910,986	$ 3,880,602
Trade and other receivables	384,657	359,614
Prepaid expenses	17,477	35,614
Investments	772,490	754,422
Inventory	192,220	344,952
Loan receivable	692,397	686,221
Property held for sale (*Note 11*)	154,727	-
Total current assets	5,124,954	6,061,425
Long-term assets		
Property held for sale (Note 11)	-	1,050,201
Intangible assets	-	34,791
Right of use asset	27,763	105,072
Total assets	**$ 5,152,717**	**$ 7,251,489**
Liabilities and shareholders' equity		
Current liabilities		
Accounts payable and accrued liabilities	$ 110,022	$ 229,671
Current portion of right of use lease *(Note 3)*	29,575	111,062
Income taxes payable	37,556	-
Loans payable *(Note 4)*	431,102	-
Total current liabilities	608,255	340,733
Long-term liabilities		
Loans payable *(Note 4)*	-	427,339
Total liabilities	608,255	768,072
Shareholders' equity		
Share capital *(Note 5)*	72,714,123	72,709,115
Contributed surplus	3,240,084	3,244,154
Accumulated other comprehensive loss	(830,920)	(822,143)
Deficit	(70,578,825)	(68,647,709)
Total shareholders' equity	4,544,462	6,483,417
Total liabilities and shareholders’ equity	**$ 5,152,717**	**$ 7,251,489**

LUFF ENTERPRISES LTD.

Condensed Interim Consolidated Statements of Operations

(unaudited)

(expressed in Canadian dollars)

	For the three months ended		For the six months ended	
	June 30 2022	**June 30 2021**	**June 30 2022**	**June 30 2021**
Revenue:				
Sales	$ 9,339	$ 208,949	$ 29,171	$ 279,547
Cost of sales	8,548	128,618	46,338	176,063
Gross profit	791	80,331	(17,167)	103,484
Expenses:				
General and administration	258,080	526,464	621,829	945,163
Selling and marketing	87,063	344,789	146,348	480,267
Share based compensation *(Note 7)*	(9,882)	228,000	(4,069)	285,000
Depreciation & amortization	48,888	170,057	95,845	447,062
	384,149	1,269,310	859,953	2,157,492
Loss from operations	(383,358)	(1,188,979)	(877,120)	(2,054,008)
Other (income) expenses				
Interest and other	(6,131)	197,806	(40,034)	147,825
Loss (gain) on investments	2,885	(20,000)	7,372	(20,000)
Impairment of assets *(Note 11)*	1,084,560	-	1,084,560	-
Gain on foreign exchange	(129,961)	-	(38,642)	-
Accretion expense	1,882	41,882	3,763	43,763
	953,235	219,688	1,017,019	171,588
Loss before income taxes	(1,336,593)	(1,408,667)	(1,894,139)	(2,225,596)
Income tax expense	36,977	1,050	36,977	15,450
Net loss	(1,373,570)	(1,409,717)	(1,931,116)	(2,241,046)
Other comprehensive loss				
Currency translation adjustment	29,420	238,892	(8,777)	334,885
Comprehensive loss	$ (1,344,150)	$ (1,170,825)	$ (1,939,893)	$ (1,906,161)
Basic and diluted loss per share	$ (0.00)	$ (0.00)	$ (0.00)	$ (0.01)
Weighted average number of common shares outstanding	431,748,178	397,003,032	431,642,338	398,476,365

LUFF ENTERPRISES LTD.

Condensed Interim Consolidated Statements of Shareholders' Equity

(unaudited)

(expressed in Canadian dollars)

	Common Shares		Contributed Surplus	Accumulated other comprehensive loss	Deficit	Shareholder's Equity
	Number	$	$	$	$	$
Balance, December 31, 2020	390,083,032	72,046,643	3,004,907	(353,786)	(66,251,957)	8,445,807
Share options exercised	500,000	10,000	-	-	-	10,000
Share based compensation	11,400,000	285,000	-	-	-	285,000
Currency translation adjustment	-	-	-	251,112	-	251,112
Net loss for the period	-	-	-	-	(2,241,046)	(2,241,046)
Balance, June 30, 2021	**401,983,032**	**72,341,643**	**3,004,907**	**(102,674)**	**(68,493)**	**6,750,873**
Balance, December 31, 2021	431,539,032	72,709,115	3,244,154	(822,143)	(68,647,709)	6,483,417
Issuance of common shares	333,900	5,008		-	-	5,008
Share based compensation	-	-	(4,070)	-	-	(4,070)
Currency translation adjustment	-	-	-	(8,777)	-	(8,777)
Net loss for the period	-	-	-	-	(1,931,116)	(1,931,116)
Balance, June 30, 2022	**431,872,932**	**72,714,123**	**3,240,084**	**(830,920)**	**(70,578,825)**	**4,544,462**

LUFF ENTERPRISES LTD.

Condensed Interim Consolidated Statements of Cash Flows

(unaudited)

(expressed in Canadian dollars)

	For the six months ended June 30 2022	June 30 2021
Cash provided by (used for):		
Operating activities:		
Net loss for the period	$ (1,931,116)	$ (2,241,046)
Items not affecting cash:		
Share based compensation	(4,069)	285,000
Depreciation & amortization	95,845	447,062
Loss (gain) on investments	7,372	(20,000)
Impairment of assets	1,084,560	-
(Gain) loss on foreign exchange	(38,642)	259,752
Accretion expense	3,763	43,763
Changes in non-cash working capital balances:		
Trade and other receivables	(52,016)	268,909
Prepaid expenses	18,115	(3,927)
Inventory	6,567	(248,654)
Accounts payable and accrued liabilities	(111,097)	(220,141)
Income taxes payable	36,977	-
Cash used in operating activities	(883,741)	(1,429,283)
Investing activities:		
Purchase of intangible assets	(12,535)	-
Purchase of property, plant and equipment	-	(59,999)
Cash used in investing activities	(12,535)	(59,999)
Financing activities:		
Issuance of common shares	-	10,000
Repayment of right of use lease liability	(99,470)	(79,761)
Cash used in financing activities	(99,470)	(69,761)
Decrease in cash and cash equivalents	(995,746)	(1,559,043)
Effect of exchange rate changes on cash	26,130	(364)
Cash and cash equivalents, beginning of period	3,880,602	1,932,363
Cash and cash equivalents, end of period	$ 2,910,986	$ 372,956

Note 1 – Nature of Operations and Going Concern

Luff Enterprises Ltd. ("Luff" or the "Company") owns and operates leading cannabis e-commerce platforms in both Canada and the United States and is dedicated to providing top quality cannabis to informed consumers at affordable pricing.

The Company was incorporated under the Business Corporations Act (British Columbia) on May 30, 2013 under the name Ascent Industries Corp. ("Ascent"). On May 15, 2020 the Company changed its name to Luff Enterprises Ltd. The Company's head office and principal address is located at Suite 800 – 543 Granville Street, Vancouver, BC V6C 1X8.

The common shares of the Company trade on the Canadian Securities Exchange (the "Exchange") under the trading symbol "***LUFF***"***.***

These condensed interim consolidated financial statements have been prepared in accordance with International Financial Reporting Standards ("IFRS") on a going concern basis which assumes that the Company will continue to operate for the foreseeable future and will be able to realize its assets and discharge its liabilities in the normal course of business. In the six months ended June 30, 2022, the Company incurred a net loss of $1,931,116 ($2,241,046 in the six months ended June 30, 2021). However, the Company had a strong cash position of $2,910,986 and positive working capital of $4,516,699 as at June 30, 2022. The Company believes it currently has sufficient cash and working capital to fund its operating expenditures and capital investments for the foreseeable future.

These consolidated financial statements do not include any adjustments to the amounts and classification of assets and liabilities that might be necessary should the Company be unable to continue as a going concern.

Note 2 – Basis of Preparation

a) Statement of compliance and basis of presentation

These unaudited condensed interim consolidated financial statements for the three and six months ended June 30, 2022, have been prepared in accordance with International Accounting Standard ("IAS") 34, Interim Financial Reporting, as issued by the International Accounting Standards Board ("IASB"). The unaudited condensed interim consolidated financial statements do not include all of the information required for full annual financial statements and should be read in conjunction with the annual financial statements for the year ended December 31, 2021, which have been prepared in accordance with IFRS, as issued by the IASB.

The unaudited interim consolidated financial statements were authorized for issue by the Board of Directors on August 26, 2022.

These unaudited condensed interim consolidated financial statements follow the same accounting policies and methods of application as the consolidated financial statements as at and for the year ended December 31, 2021.

These consolidated financial statements are presented in Canadian dollars, which is the Company's functional currency.

(Expressed in Canadian Dollars)

Note 2 – Basis of Preparation, continued

b) Basis of consolidation

These interim condensed consolidated financial statements include the accounts of the Company and its wholly owned subsidiaries, Agrima Botanicals Corp., Bloom Holdings Ltd., Pinecone Products Ltd., Agrima Scientific Corp., Wholesome Enterprises Corp., West Fork Holdings Inc., West Fork Holdings NV Inc., Sweet Cannabis Inc., Luff Enterprises LLC. and Wholesome Holdings Inc. All inter-company balances and transactions have been eliminated on consolidation.

Note 3 – Obligations Under Right-of-Use Lease

The Company recognizes obligations under right of use leases, which represent the present value of future lease payments due pursuant to real property leases. Obligations under right of use leases at June 30, 2022 bear interest at annual rates of 4.25% (December 31, 2021 – 4.25%) per annum and are repayable in current monthly blended principal and interest payments of $5,050 (December 31, 2021 - $16,320), and maturing in December 2022. These lease liabilities correspond with right of use assets with a net book value of $27,763 at June 30, 2022 (December 31, 2021 - $105,072).

Future minimum lease payments required over the five years for obligations under right of use leases were as follows:

	June 30 2022 $	December 31 2021 $
Within one year	**30,300**	115,782
Thereafter	**-**	-
Total minimum lease payments	**30,300**	115,782
Less: amount representing interest	**(725)**	(4,720)
Present value of minimum lease payments	**29,575**	111,062
Less: current portion	**(29,575)**	(111,062)
	-	-

(Expressed in Canadian Dollars)

Note 4 – Loans Payable

The Company has outstanding an unsecured convertible debenture in the principal amount of $438,000 (the "Convertible Debenture") owing to a company controlled by a director and shareholder of the Company. The Convertible Debenture matures on May 23, 2023 and is convertible into 17,520,000 Common shares of the Company at the election of the shareholder at any time, and at the Company's election, during any period where the 20-day weighted average trading price of the Company's common shares is $0.10 or greater.

The Convertible Debenture has been discounted to its net present value using a coupon rate of 6% and a yield rate of 8%. The original debt discount balance of $22,576 is being amortized over the term of the note using the effective interest rate.

Note 5 – Share Capital

Authorized – Unlimited common shares with no par value	Number of shares	Amount $
Issued and outstanding at December 31, 2021	431,539,032	72,709,115
Activity during the six months ended June 30, 2022:		
Shares issued – services rendered	333,900	5,008
Issued and outstanding at June 30, 2022	**431,872,932**	**72,714,123**

During the three and six months ended June 30, 2022, the Company issued 333,900 common shares at a deemed price of $0.015 per share to Camilla Advisory Group Inc., as payment for past services rendered to the Company by the Company's Chief Financial Officer. Subsequent to June 30, 2022, an additional 289,800 common shares were issued to Camilla Advisory Group Inc. at a deemed price of $0.015 per share.

Note 6 – Share Purchase Warrants

	Amount	Weighted Average Exercise Price per Share $
Balance as at December 31, 2021	39,656,000	0.042
Warrants issued	-	-
Balance as at June 30, 2022	**39,656,000**	**0.042**

The following table summarizes the warrants that were outstanding as at June 30, 2022:

Exercise Price	Number of Warrants	Expiry Date
$0.05	27,656,000	October 26, 2024
$0.025	12,000,000	December 23, 2022

(Expressed in Canadian Dollars)

Note 7 – Share-Based Compensation

The Company has adopted a stock option plan and a restricted share unit ("RSU") plan for the benefit of its directors, officers, employees and other key personnel. The stock option plan provides that the option terms and price shall be fixed by the directors subject to the price restrictions and other requirements of the Exchange. Common shares reserved for issuance pursuant to the RSU plan and the stock option plan, on a combined basis, shall not exceed 10% of the Company's issued and outstanding common shares, from time to time.

Stock options

The Company recorded the following activity related to stock options during the six months ended June 30, 2022:

	Amount	Exercise Price per Share $
Balance, December 31, 2021	2,000,000	0.02
Stock options forfeited	(1,600,000)	0.02
Balance, June 30, 2022	**400,000**	**0.02**

The outstanding 400,000 stock options expire on July 28, 2025. Of this amount, 200,000 stock options were vested and exercisable at June 30, 2022.

Restricted share units

During the three months ended June 30, 2022, the Board of Directors cancelled all of the outstanding RSUs. As at June 30, 2022, no RSUs were outstanding (December 31, 2021 – 900,000 RSUs outstanding).

Note 8 – Segmented Information

The Company generates revenue in one distinct segment: cannabis products, and its activities are conducted in two geographic segments: Canada and the United States. All activities in both segments are related to hemp products and all material assets and liabilities are related to hemp products.

During the six months ended June 30, 2022, all the Company's revenue of $29,171 (2021 - $279,547) was generated in the United States. All the Company's property, plant and equipment and intangible assets are also located in the United States.

(Expressed in Canadian Dollars)

Note 9 – Related Party Transactions

Balances and transactions between the Company and its wholly owned and controlled subsidiaries have been eliminated on consolidation and are not disclosed in this note. Details of the transactions between the Company and other related parties are disclosed below:

	Three months ended		Six months ended	
	June 30 2022	June 30 2021	**June 30 2022**	June 30 2021
	$	$	**$**	$
Salaries and benefits and management fees	**57,392**	288,933	**133,836**	534,009
Directors' fees	**24,000**	27,000	**48,000**	54,000
Stock based compensation	**(5,813)**	228,000	**-**	285,000
Total compensation to key management	**75,579**	543,933	**181,836**	873,009

The amounts disclosed in the table are the amounts recognized as an expense related to key management personnel and directors during the respective reporting periods.

During the three and six months ended June 30, 2022, the Company incurred interest expense of $6,568 and $13,136 (three and six months ended June 30, 2021 - $6,568 and $13,136), respectively, related to a Convertible Debenture owing to a director and shareholder of the Company.

Note 10 – Capital Management

The Company's objectives when managing capital are to ensure that there are adequate capital resources to safeguard the Company's ability to continue as a going concern and to maintain adequate levels of funding to support its ongoing operations and development.

The Company's capital consists of items included in shareholders' equity and debt, which was as follows:

	June 30 2022	December 31 2021
	$	$
Current portion of right of use lease	**29,575**	111,062
Loans payable	**431,102**	427,339
Funded debt	**460,677**	538,401
Shareholders' equity	**4,544,462**	6,483,417
Total capital	**5,005,139**	7,021,818

The Company manages its capital structure and makes adjustments to it in light of changes in economic conditions and the risk characteristics of the Company's underlying assets. In order to maintain or adjust its capital structure, the Company may issue new shares or seek additional debt financing to ensure that it has sufficient working capital to meet its short-term business requirements.

(Expressed in Canadian Dollars)

Note 11 – Impairment

	June 30 2022 $	December 31 2021 $
Impairment of assets held for sale	**937,694**	-
Impairment of inventory	**146,866**	-
Impairment of assets	**1,084,560**	-

Subsequent to June 30, 2022, the Company entered into a definitive agreement to sell certain assets and licenses at its Portland Oregon facility for cash consideration of USD $120,000. As a result, during the three and six months ended June 30, 2022, the Company recognized an impairment loss of $1,084,560 to reduce the carrying amount of the disposed assets to their estimated net realizable value. This transaction is expected to close in the 3rd quarter of 2022.

Note 12 – Financial Instruments

The financial instruments recognized on the consolidated statement of financial position are comprised of cash and cash equivalents, trade and other receivables, investments, loan receivable, right of use leases, trade and other payables, and loans payable.

Fair value

The carrying values of cash and cash equivalents, trade and other receivables, and trade and other payables approximate their fair values due to the short-term nature of these instruments.

In evaluating fair value information, considerable judgment is required to interpret the market data used to develop the estimates. The use of different market assumptions and different valuation techniques may have a material effect on the estimated fair value amounts. Accordingly, the estimates of fair value presented herein may not be indicative of the amounts that could be realized in a current market exchange.

Fair value measurements of investments and loan receivable are as follows:

		Fair Value Measurements		
	Carrying Amount $	Level 1 $	Level 2 $	Level 3 $
June 30, 2022				
Investments	772,490	7,052	-	765,438
Loan receivable	692,397	-	692,397	-
December 31, 2021				
Investments	754,422	14,422	-	740,000
Loan receivable	686,221	-	686,221	-

Note 12 – Financial Instruments, continued

Level 1 – unadjusted quoted prices in active markets for identical assets or liabilities. An active market for an asset or liability is a market in which transactions for the asset or liability occur with sufficient frequency and volume to provide pricing information on an ongoing basis.

> As at June 30, 2022 and December 31, 2021, the Company measured its investment in Golden Ridge Resources Ltd. at Level 1 fair value.

Level 2 – quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities.

> As at June 30, 2022 and December 31, 2021, the Company measured its loan to Enhanced Pet Sciences Corp. and loans payable at Level 2 fair value as there is no active market for these items.

Level 3 – unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities.

> The investment in Enhanced Pet Sciences Corp. is measured at fair value, but as the investment is privately held and there is no quoted market price for its common shares, fair value was estimated using Level 3 inputs.

There were no transfers between levels 1, 2 and 3 inputs during the period.

Risk Management
The Company is exposed to risks of varying degrees of significance from its use of financial instruments which could affect its ability to achieve its strategic objectives for growth and stakeholder returns. The principal risks to which the Company is exposed, and the actions taken to manage them, are described below.

Credit Risk
Credit risk is the risk of a potential loss to the Company if a customer or third party to a financial instrument fails to meet its contractual obligations. The Company is moderately exposed to credit risk from its cash and cash equivalents and trade and other receivables. The risk exposure is limited to their carrying amounts at the balance sheet date. The risk is mitigated by holding cash and cash equivalents with highly rated financial institutions. The Company does not invest in asset-backed deposits or investments and does not expect any credit losses. Trade and other receivables primarily consist of trade accounts receivable and Goods and Services Tax recoverable ("GST").

The Company provides credit to its customers in the normal course of business and has established credit evaluation and monitoring processes to mitigate credit risk but has limited risk as the majority of sales are transacted with credit cards.

Interest Rate Risk
Interest rate risk is the risk that the value of a financial instrument and associated cash flows might be adversely affected by a change in interest rates. In seeking to minimize the risks from interest rate fluctuations, the Company manages exposure through its normal operating and financing activities. The Company has obtained primarily fixed rate debt which limits its exposure to interest rate fluctuations.

Liquidity Risk
Liquidity risk is the risk that the Company will not be able to meet its financial obligations associated with financial liabilities. The Company manages liquidity risk through the management of its capital structure. The Company's approach to managing liquidity is to ensure that it will have sufficient liquidity to settle obligations and liabilities when due.

Note 12 – Financial Instruments, continued

At June 30, 2022 the undiscounted contractual obligations related to financial liabilities were as follows:

	Less than 1 year $	1-5 Years $	Total $
Accounts payable and accrued liabilities	110,022	-	**110,022**
Loans payable	-	438,000	**438,000**
Right of use lease	30,300	-	**30,300**

Foreign Currency Risk

The Company is exposed to foreign currency risk in relation to its loan receivable and a portion of its cash and cash equivalents, which are denominated in USD. Based on the balances of cash and loan receivables denominated in USD at June 30, 2022, a 5% increase or decrease in the exchange rate would result in a foreign currency gain or loss of $80,000. As at June 30, 2022, the Company held cash and cash equivalents of USD $679,696.

Note 13 – Subsequent Events

(a) Acquisition of NG Biomed

In August 2022, the Company acquired the National Green Biomed group of companies ("NG Biomed"). NG Biomed is a licensed producer of cannabis products for both the recreational and medical consumer markets.

The acquisition of NG Biomed was effected by way of a three-cornered amalgamation in accordance with the provisions of the Business Corporations Act (British Columbia) whereby the securityholders and certain creditors of NG Biomed were issued 161,025,193 common shares in Luff. The Company will also pay cash consideration of up to $224,370 to certain shareholders of NG Biomed that had a right of recission related to their investment in NG Biomed. In conjunction with the acquisition, the Company also assumed $500,000 in debt and up to a maximum of $200,000 in other net liabilities. In conjunction with the acquisition, the Company also assumed 6,172,001 warrants with each warrant exercisable to acquire one common shares of Luff at a price of $0.15 per share until December 31, 2023.

Upon closing of the acquisition, the Company also appointed the Honourable Herb Dhaliwal, NG Biomed's Chairman, to Luff's Board of Directors. Mr. Dhaliwal is a former member of Parliament and Minister of National Revenue, Minister of Fisheries & Oceans and Minister of Natural Resources. He is the former Vice-Chair of BC Hydro Power and Authority.

(b) Acquisition of Herbal Dispatch

On August 23, 2022, the Company acquired 1192515 BC Ltd., the owner of herbaldispatch.com, a leading Canadian online dispensary brand ("Herbal Dispatch"). Assets included in the acquisition are Herbal Dispatch's website domains, trademarks, and user database. This database contains age-verified, Canadian-resident cannabis consumers, and has more than a 100,000+ profiles, including over 60,000 active subscribers. Pursuant to the terms of the acquisition, the Company acquired 100% of the issued and outstanding shares of 1192515 BC Ltd. (the "Transaction") in exchange for Luff common shares, based on a milestone structure linked to quarterly revenue targets.

Note 13 – Subsequent Events, continued

Consideration for the acquisition consisted of the issuance of 140,000,000 common shares of Luff with 20,000,000 of those common shares distributed to the shareholders of Herbal Dispatch at closing. The remaining 120,000,000 common shares are being held in escrow and will be distributed following the achievement of certain milestone events during the four-year period after completion of the Transaction as follows:

- 30,000,000 common shares of Luff upon gross sales in Canada reaching $300,000 in a three-month consecutive period;
- 40,000,000 common shares of Luff upon gross sales in Canada reaching $750,000 in a three-month consecutive period; and
- 50,000,000 common shares of Luff upon gross sales in Canada reaching $1,500,000 in a three-month consecutive period.

The Transaction was not an arm's length transaction for purposes of the policies of the Exchange as certain directors and officers of Luff are minority shareholders in 1192515 BC Ltd. Therefore, the Transaction was a related party transaction under Multilateral Instrument 61-101. For the Transaction, Luff relied on the exemptions contained in sections 5.5(a) and 5.7(a), respectively, of Multilateral Instrument 61-101 from the valuation and minority shareholder requirements of that instrument as they apply to related party transactions since the fair market value of the acquisition was less than 25% of the market capitalization of Luff. The acquisition of Herbal Dispatch was approved by the board upon recommendation of the independent director in accordance with the Company's related-party transaction policy. Those certain directors and officers of Luff who are also minority shareholders of Herbal Dispatch did not vote on the Transaction.

(c) Sale of Oregon assets

In July 2022, the Company entered into a definitive agreement to sell certain assets and licenses at its Portland Oregon facility for cash consideration of USD $120,000. This transaction is expected to close within the 3rd quarter of 2022.

Note 14 – Comparative Figures

Certain figures in the comparative periods have been reclassified to conform to the current period's presentation.