PETROLYMPIC

Petrolympic Ltd.

Condensed Interim Consolidated Financial Statements

Three Months Ended March 31, 2018

(Expressed In Canadian Dollars)

(Unaudited)

NOTICE TO READER

The accompanying unaudited condensed interim consolidated financial statements of Petrolympic Ltd. (the "Company") have been prepared by and are the responsibility of management. The unaudited condensed interim consolidated financial statements as at and for the three months ended March 31, 2018 have not been reviewed by the Company's auditors.

Petrolympic Ltd.

Condensed Interim Consolidated Statements of Financial Position
(Expressed in Canadian Dollars)
(Unaudited)

	As at March 31, 2018	As at December 31, 2017
ASSETS		
Current assets		
Cash and cash equivalents (note 3)	**$ 92,090**	$ 215,120
Amounts receivable and other assets (note 4)	**34,375**	40,788
Total current assets	**126,465**	255,908
Non-current assets		
Equipment (note 5)	**11,304**	12,221
Reclamation bond	**10,264**	9,986
Total non-current assets	**21,568**	22,207
Total assets	**$ 148,033**	$ 278,115
EQUITY AND LIABILITIES		
Current liabilities		
Accounts payable and accrued liabilities (notes 6, 11(b) and 14)	**$ 151,530**	$ 205,770
Advances from related party (note 7)	**15,488**	11,431
Total current liabilities	**167,018**	217,201
Deficiency / Equity		
Share capital (note 8)	**9,196,997**	9,196,997
Reserves	**1,185,148**	1,369,024
Deficit	**(10,401,130)**	(10,505,107)
Total deficiency / equity	**(18,985)**	60,914
Total deficiency / equity and liabilities	**$ 148,033**	$ 278,115

The notes to the unaudited condensed interim consolidated financial statements are an integral part of these statements.

Nature of operations and going concern (note 1)
Commitments and contingencies (note 15)

On behalf of the Board:

(Signed) Mendel Ekstein
Director

(Signed) Frank Ricciuti
Director

Petrolympic Ltd.

Condensed Interim Consolidated Statements of Loss and Comprehensive Loss
(Expressed in Canadian Dollars)
(Unaudited)

	Three Months Ended March 31, 2018	Three Months Ended March 31, 2017
Operating expenses		
Exploration and evaluation expenditures (note 11)	**$ 12,420**	$ 10,784
General and administrative (note 13)	**68,994**	94,600
Operating loss	**(81,414)**	(105,384)
Other Income		
Foreign exchange gain	**2,057**	8,909
Net loss for the period	**$ (79,357)**	$ (96,475)
Other comprehensive income		
Item that will be reclassified subsequently to income:		
Exchange differences on translating foreign operations	**(542)**	(2,392)
Comprehensive loss for the period	**$ (79,899)**	$ (98,867)
Basic and diluted net loss per share (note 12)	**$ (0.00)**	$ (0.00)
Weighted average number of common shares outstanding (note 12)	**108,623,381**	105,606,030

The notes to the unaudited condensed interim consolidated financial statements are an integral part of these statements.

Petrolympic Ltd.

Condensed Interim Consolidated Statements of Cash Flows
(Expressed in Canadian Dollars)
(Unaudited)

	Three Months Ended March 31, 2018	2017
Operating activities		
Net loss for the period	**$ (79,357)**	$ (96,475)
Adjustment for:		
Depreciation (note 5)	**917**	1,309
Change in unrealized foreign exchange	**(2,880)**	680
Non-cash working capital items:		
Amounts receivable and other assets	**6,413**	19,641
Accounts payable and accrued liabilities	**(54,240)**	(257,525)
Reclamation bond	**(278)**	93
Net cash and cash equivalents used in operating activities	**(129,425)**	(332,277)
Financing activities		
Loan proceeds (note 7)	**4,057**	2,625
Net proceeds from private placement (note 8(b))	**-**	172,203
Net cash and cash equivalents provided by financing activities	**4,057**	174,828
Effect of exchange rate fluctuations on cash in foreign currency held	**2,338**	(3,072)
Net change in cash and cash equivalents	**(123,030)**	(160,521)
Cash and cash equivalents, beginning of period	**215,120**	297,512
Cash and cash equivalents, end of period (note 3)	**$ 92,090**	$ 136,991

The notes to the unaudited condensed interim consolidated financial statements are an integral part of these statements.

Petrolympic Ltd.
Condensed Interim Consolidated Statements of Changes in Equity / Deficiency
(Expressed in Canadian Dollars)
(Unaudited)

		Reserves				
	Share capital	Contributed surplus	Warrant reserve	Other comprehensive loss	Deficit	Total
Balance, December 31, 2016	**$ 8,887,828**	**$ 1,200,789**	**$ 505,649**	**$ (411)**	**$ (10,588,612)**	**$ 5,243**
Common share units issued (note 8(b))	175,500	-	-	-	-	175,500
Fair value of warrants issued (note 8(b))	(68,020)	-	68,020	-	-	-
Cost of issuance (note 8(b))	(3,297)	-	-	-	-	(3,297)
Reclassification of expired warrants	-	-	(363,209)	-	363,209	-
Net loss and comprehensive loss for the period	-	-	-	(2,392)	(96,475)	(98,867)
Balance, March 31, 2017	**$ 8,992,011**	**$ 1,200,789**	**$ 210,460**	**$ (2,803)**	**$ (10,321,878)**	**$ 78,579**
Balance, December 31, 2017	**$ 9,196,997**	**$ 1,208,247**	**$ 163,034**	**$ (2,257)**	**$ (10,505,107)**	**$ 60,914**
Reclassification of expired options	-	(183,334)	-	-	183,334	-
Net loss and comprehensive loss for the period	-	-	-	(542)	(79,357)	(79,899)
Balance, March 31, 2018	**$ 9,196,997**	**$ 1,024,913**	**$ 163,034**	**$ (2,799)**	**$ (10,401,130)**	**$ (18,985)**

The notes to the unaudited condensed interim consolidated financial statements are an integral part of these statements.

1. Nature of operations and going concern

Petrolympic Ltd. (the "Company" or "Petrolympic") was incorporated under the Business Corporations Act (Ontario). Petrolympic is an exploration company, engaged in the acquisition, exploration and development of petroleum and natural gas properties. At the date of these unaudited condensed interim consolidated financial statements, the Company has not yet discovered any significant deposits, nor has it earned any profit from its activities. The Company's common shares are listed on the TSX Venture Exchange under the symbol PCQ and on the OTCQX International under the symbol PCQRF. The primary office is located at The Canadian Venture Building, 82 Richmond Street East, Toronto, Ontario, Canada, M5C 1P1. The Company's year end is December 31st.

Petrolympic is at an early stage of development and, as is common with many exploration companies, it raises financing for its exploration and acquisition activities in discrete tranches. The Company had working capital deficiency of $40,553 at March 31, 2018 (December 31, 2017 - working capital of $38,707). For the three months ended March 31, 2018, the Company had a comprehensive loss of $79,899 (three months ended March 31, 2017 - comprehensive loss of $98,867). For the three months ended March 31, 2018, the Company had total cash outflows of $123,030 (three months ended March 31, 2017 - cash outflows of $160,521).

The Company's ability to continue as a going concern is dependent upon its obtaining additional financing and eventually achieving profitable production in the future. These factors indicate the existence of a material uncertainty that may cast significant doubt as to the Company's ability to continue as a going concern. The Company is currently evaluating various options in order to address its financing needs. There can be no assurance that the Company's financing activities will continue to be successful or sufficient.

These unaudited condensed interim consolidated financial statements have been prepared using accounting policies applicable to a going concern, which contemplates the realization of assets and settlement of liabilities in the normal course of business as they become due. These unaudited condensed interim consolidated financial statements do not reflect the adjustments to the carrying values of assets and liabilities that would be necessary if the Company were unable to continue as a going concern and was required to realize its assets or discharge its obligations in anything other than the ordinary course of operations. These adjustments could be material.

2. Significant accounting policies

Statement of compliance

The Company applies International Financial Reporting Standards ("IFRS") as issued by the International Accounting Standards Board ("IASB") and interpretations issued by the IFRS Interpretations Committee ("IFRIC"). These unaudited condensed interim consolidated financial statements have been prepared in accordance with International Accounting Standard 34, Interim Financial Reporting. Accordingly, they do not include all of the information required for full annual financial statements required by IFRS as issued by the IASB and interpretations issued by the IFRIC.

The policies applied in these unaudited condensed interim consolidated financial statements are based on IFRS's issued and outstanding as of May 28, 2018, the date the Board of Directors approved the statements. The same accounting policies and methods of computation are followed in these unaudited condensed interim consolidated financial statements as compared with the most recent annual consolidated financial statements as at and for the year ended December 31, 2017, except as noted below. Any subsequent changes to IFRS that are given effect in the Company's annual consolidated financial statements for the year ending December 31, 2018 could result in restatement of these unaudited condensed interim consolidated financial statements.

(Expressed in Canadian Dollars)

2. Significant accounting policies (continued)

New standards adopted

IFRS 9 Financial Instruments ("IFRS 9")

On July 24, 2014, the IASB issued the completed IFRS 9, Financial Instruments, (IFRS 9 (2014) to come into effect on January 1, 2018 with early adoption permitted.

IFRS 9 (2014) includes finalized guidance on the classification and measurement of financial assets. Under IFRS 9, financial assets are classified and measured either at amortized cost, fair value through other comprehensive income ("FVOCI") or fair value through profit or loss ("FVTPL") based on the business model in which they are held and the characteristics of their contractual cash flows. IFRS 9 largely retains the existing requirements in IAS 39 Financial Instruments: recognition and measurement, for the classification and measurement of financial liabilities.

The Company adopted IFRS 9 in its consolidated financial statements on January 1, 2018. Due to the nature of its financial instruments, the adoption of IFRS 9 had no impact on the opening accumulated deficit balance on January 1, 2018. The impact on the classification and measurement of its financial instruments is set out below.

All financial assets not classified at amortized cost or FVOCI are measured at FVTPL. On initial recognition, the Company can irrevocably designate a financial asset at FVTPL if doing so eliminates or significantly reduces an accounting mismatch.

A financial asset is measured at amortized cost if it meets both of the following conditions and is not designated at FVTPL:

- It is held within a business model whose objective is to hold the financial asset to collect the contractual cash flows associated with the financial asset instead of selling the financial asset for a profit or loss;
- Its contractual terms give rise to cash flows that are solely payments of principal and interest.

All financial instruments are initially recognized at fair value on the consolidated statement of financial position. Subsequent measurement of financial instruments is based on their classification. Financial assets and liabilities classified at FVTPL are measured at fair value with changes in those fair values recognized in the consolidated statement of loss and comprehensive loss for the year. Financial assets classified at amortized cost and financial liabilities are measured at amortized cost using the effective interest method.

The following table summarizes the classification and measurement changes under IFRS 9 for each financial instrument:

Classification	IAS 39	IFRS 9
Cash and cash equivalents	Fair value through profit and loss ("FVTPL")	Amortized cost
Amounts receivable	Loans and receivables (amortized cost)	Amortized cost
Reclamation bond	Loans and receivables (amortized cost)	Amortized cost
Accounts payable and accrued liabilities	Other financial liabilities (amortized cost)	Amortized cost
Advances from related party	Other financial liabilities (amortized cost)	Amortized cost

The original carrying value of the Company's financial instruments under IAS 39 has not changed under IFRS 9.

(Expressed in Canadian Dollars)

3. Cash and cash equivalents

	As at March 31, 2018	As at December 31, 2017
Cash	**$ 82,090**	$ 205,120
Guaranteed investment certificates	**10,000**	10,000
Total	**$ 92,090**	$ 215,120

4. Amounts receivable and other assets

	As at March 31, 2018	As at December 31, 2017
Sales tax receivable - (Canada)	**$ 3,848**	$ 3,064
Prepaid expenses	**30,527**	37,724
	$ 34,375	$ 40,788

5. Equipment

Cost

	Oil and gas equipment
Balance, December 31, 2016, December 31, 2017 and March 31, 2018	**$ 56,947**

Accumulated depreciation

	Oil and gas equipment
Balance, December 31, 2016	**$ 39,490**
Depreciation	5,236
Balance, December 31, 2017	**$ 44,726**
Depreciation	917
Balance, March 31, 2018	**$ 45,643**

Carrying amounts

	Oil and gas equipment
At December 31, 2017	**$ 12,221**
At March 31, 2018	**$ 11,304**

(Expressed in Canadian Dollars)

6. Accounts payable and accrued liabilities

	As at March 31, 2018	As at December 31, 2017
Trade payables	**$ 73,765**	$ 124,814
Accrued liabilities	**77,765**	80,956
	$ 151,530	$ 205,770

7. Advances from related party

During the three months ended March 31, 2018, the Company received $3,739 (2,900USD) in advances from Mendel Ekstein who is a major shareholder of the Company. Advances of $15,488 (12,012USD) were outstanding at March 31, 2018.

During the three months ended March 31, 2017, the Company received $2,625 (2,012USD) in advances from Mendel Ekstein who is a major shareholder of the Company.

Advances of $11,431 (9,112USD) were outstanding at December 31, 2017. The advances do not bear any interest and are due on demand.

8. Share capital

a) Authorized share capital

At March 31, 2018, the authorized share capital consisted of an unlimited number of common shares. The common shares do not have a par value. All issued shares are fully paid.

b) Common shares issued

At March 31, 2018, the issued share capital amounted to $9,196,997.

Issued:

	Number of common shares	Amount
Balance, December 31, 2016	**105,505,199**	**$ 8,887,828**
Private placement (i)	1,300,000	175,500
Fair value of warrants issued (i)	-	(68,020)
Costs of issuance - cash (i)	-	(3,297)
Balance, March 31, 2017	**106,805,199**	**$ 8,992,011**

	Number of common shares	Amount
Balance, December 31, 2017 and March 31, 2018	**108,623,381**	**$ 9,196,997**

(Expressed in Canadian Dollars)

8. Share capital (continued)

b) Common shares issued (continued)

(i) On March 24, 2017, the Company closed a non-brokered private placement (the "Offering"), consisting of 1,300,000 units ("Units") at a price of $0.135 per Unit to raise aggregate gross proceeds of $175,500. Each Unit consists of one common share ("Common Share") of the Company and one Common Share purchase warrant ("Warrant"). Each Warrant entitles the holder thereof to purchase a Common Share at $0.25 per share for a period of 36 months from closing, subject to acceleration in the event that the Common Shares trade at or above $0.40 for 30 consecutive trading days.

A value of $68,020 was estimated for the 1,300,000 Warrants on the date of grant using the Black-Scholes option pricing model with the following assumptions: expected dividend yield of 0%; share price of $0.16; expected volatility of 116% using the historical price history of the Company; risk-free interest rate of 0.89%; and an expected average life of 36 months.

9. Stock options

The following table reflects the continuity of stock options for the periods presented:

	Number of stock options	Weighted average exercise price ($)
Balance, December 31, 2017 and March 31, 2017	**9,730,002**	**0.17**

	Number of stock options	Weighted average exercise price ($)
Balance, December 31, 2017	**9,730,002**	**0.17**
Expired	(3,333,335)	0.23
Balance, March 31, 2018	**6,396,667**	**0.21**

(Expressed in Canadian Dollars)

9. Stock options (continued)

The following table reflects the actual stock options issued and outstanding as of March 31, 2018:

Expiry date	Exercise price ($)	Weighted average remaining contractual life (years)	Number of options outstanding	Number of options vested (exercisable)
June 26, 2018	0.100	0.24	1,466,667	1,466,667
November 21, 2018	0.175	0.64	800,000	800,000
December 9, 2018	0.150	0.69	850,000	850,000
May 20, 2019	0.360	1.14	1,330,000	1,330,000
June 20, 2019	0.370	1.22	750,000	750,000
August 21, 2020	0.100	2.39	100,000	100,000
May 30, 2022	0.120	4.17	1,100,000	1,100,000
		1.36	**6,396,667**	**6,396,667**

10. Warrants

The following table reflects the continuity of warrants for the periods presented:

	Number of warrants	Grant date fair value ($)
Balance, December 31, 2016	**8,770,666**	**505,649**
Issued (note 8(b))	1,300,000	68,020
Expired	(6,300,000)	(363,209)
Balance, March 31, 2017	**3,770,666**	**210,460**

	Number of warrants	Grant date fair value ($)
Balance, December 31, 2017 and March 31, 2018	**3,118,182**	**163,034**

The following table reflects the actual warrants issued as of March 31, 2018:

Number of warrants outstanding	Grant date fair value ($)	Exercise price ($)	Expiry date
1,818,182	86,560	0.25	April 3,2019
1,300,000	76,474	0.25	March 23, 2020
3,118,182	163,034	0.25	

(Expressed in Canadian Dollars)

11. Exploration and evaluation expenditures

	Three Months Ended March 31, 2018	2017
Québec, Canada (a)		
Gross exploration activities		
Consulting	**$ 2,094**	$ -
Permits and licenses	**7,512**	7,489
Net costs	**$ 9,606**	$ 7,489
Texas, USA (b)		
Development costs	**$ 1,897**	$ 1,986
Depreciation	**917**	1,309
Net costs	**$ 2,814**	$ 3,295
Total exploration costs	**$ 12,420**	$ 10,784

(a) Québec Properties, Québec (Canada)

During the three months ended March 31, 2018, the Company's share of exploration and evaluation expenditures on its Québec, Canada property interests amounted to $9,606 (three months ended March 31, 2017 - $7,489). Total cumulative exploration and evaluation expenditures incurred on its Québec, Canada property interests to March 31, 2018 amounted to $5,908,135 (December 31, 2017 - $5,898,529).

(b) Chittim Ranch Property, Texas (USA)

During the three months ended March 31, 2018, the Company's share of exploration and evaluation expenditures on its Chittim Ranch property in Texas (USA) amounted to $2,814 (three months ended March 31, 2017 - $3,295). Total cumulative exploration and evaluation expenditures incurred on its Chittim Ranch property to March 31, 2018 amounted to $1,849,954 (December 31, 2017 - $1,847,140).

For the three months ended March 31, 2018, the Company paid $nil in royalties to SWEPI (three months ended March 31, 2017 - $nil). As at March 31, 2018, the Company owed $19,460 (15,092USD) in royalties to SWEPI (December 31, 2017 - $18,933 (15,092USD)) and this amount was included in accounts payable and accrued liabilities. The $19,460 was accrued from oil revenues earned in 2013 and 2014, it however has not been paid because the Company is currently investigating who the royalties are due to.

(Expressed in Canadian Dollars)

12. Net loss per share

The calculation of basic and diluted loss per share for the three months ended March 31, 2018 was based on the loss attributable to common shareholders of $79,357 (three months ended March 31, 2017 - $96,475) and the weighted average number of common shares outstanding of 108,623,381 (three months ended March 31, 2017 - 105,606,030). Diluted loss per share did not include the effect of 6,396,667 options outstanding (March 31, 2017 - 9,730,002 options outstanding) as they are anti-dilutive. Diluted loss per share did not include the effect of 3,118,182 warrants outstanding (March 31, 2017 - 3,770,666 warrants outstanding) as they are anti-dilutive.

13. General and administrative

	Three Months Ended March 31,	
	2018	**2017**
Professional fees	**$ 14,023**	$ 17,195
Management fees	**37,098**	50,787
Administrative and general	**8,333**	11,244
Investor relations and promotion	**6,562**	9,767
Reporting issuer costs	**2,978**	5,607
	$ 68,994	$ 94,600

14. Related party balances and transactions

Related parties include the Board of Directors, officers, close family members and enterprises that are controlled by these individuals as well as certain persons performing similar functions.

As at March 31, 2018, Mendel Ekstein, an officer and director of the Company, controls or indirectly controls 26,528,736 common shares of the Company, or approximately 25% of the total common shares outstanding. As at March 31, 2018, Andreas Jacob, a director of the Company, controls or indirectly controls 11,967,625 common shares of the Company, or approximately 11% of the total common shares outstanding. As at March 31, 2018, the remaining directors and/or officers of the Company collectively control 220,874 common shares of the Company or less than 1% of the total common shares outstanding. To the knowledge of directors and officers of Petrolympic, the remainder of the Company’s outstanding common shares are widely held. These holdings can change at any time at the discretion of the owner.

(Expressed in Canadian Dollars)

14. Related party balances and transactions (continued)

(a) Petrolympic entered into the following transactions with related parties:

		Three Months Ended March 31, 2018	2017
Marrelli Support Services Inc. ("Marrelli Support")	(i)	**$ 6,111**	$ 8,823
DSA Corporate Services Inc. ("DSA Corp")	(ii)	**1,967**	2,001
DSA Filing Services Limited ("DSA Filing")	(iii)	**75**	-
Fogler Rubinoff LLP ("Fogler")	(iv)	**894**	250
Mendel Ekstein	(v)	**3,739**	8,801

(i) For the three months ended March 31, 2018, the Company expensed $6,111 (three months ended March 31, 2017 - $8,823) to Marrelli Support for the services of Carmelo Marrelli to act as Chief Financial Officer of the Company. In addition, Marrelli Support also provides bookkeeping services to the Company. Carmelo Marrelli is the president of Marrelli Support. As at March 31, 2018, Marrelli Support was owed $7,072 (December 31, 2017 - $9,335) and this amount was included in accounts payable and accrued liabilities.

(ii) For the three months ended March 31, 2018, the Company expensed $1,967 (three months ended March 31, 2017 - $2,001) to DSA Corp for corporate secretarial services. DSA Corp is affiliated with Marrelli Support through common ownership. As at March 31, 2018, DSA Corp was owed $1,484 (December 31, 2017 - $2,293) and this amount was included in accounts payable and accrued liabilities.

(iii) For the three months ended March 31, 2018, the Company expensed $75 (three months ended March 31, 2017 - $nil) to DSA Filing for corporate filing services. DSA Filing is affiliated with Marrelli Support through common ownership. As at March 31, 2018, DSA Filing was owed $4,721 (December 31, 2017 - $904) and this amount was included in accounts payable and accrued liabilities.

(iv) For the three months ended March 31, 2018, the Company expensed $894 (three months ended March 31, 2017 - $250) to Fogler for legal services. Adam Szweras, the Corporate Secretary of Petrolympic, is a partner at Fogler. As at March 31, 2018, Fogler was owed $894 (December 31, 2017 - $670) and this amount was included in accounts payable and accrued liabilities.

(v) The total loan balance owed to the President and CEO of the Company as of March 31, 2018 amounted to $15,488 (December 31, 2017 - $11,431) (see note 7).

(vi) For the three months ended March 31, 2018, the Company expensed $nil (three months ended March 31, 2017 - $nil) to Borden for legal services. Miles Pittman, a director of Petrolympic, is a partner at Borden. As at March 31, 2018, Borden was owed $nil (December 31, 2017 - $13,973) and this amount was included in accounts payable and accrued liabilities.

(Expressed in Canadian Dollars)

14. Related party balances and transactions (continued)

(b) Remuneration of directors and key management personnel of the Company was as follows:

	Three Months Ended March 31, 2018	Three Months Ended March 31, 2017
Salaries and benefits	**$ 37,098**	$ 40,396
Total remuneration	**$ 37,098**	$ 40,396

Payments to directors and key management personnel of the Company include certain transactions with related parties in (a) above, and (b) remuneration to directors and key management personnel of the Company. As at March 31, 2018, directors and key management personnel of the Company were owed US$45,000 (December 31, 2017 - US$45,000) for remuneration and reimbursable expenses, excluding amounts disclosed in (a) above.

15. Commitments and contingencies

Québec, Canada

Effective January 1, 2017, in order to maintain its petroleum and natural gas permits in good standing, the Company must pay an annual fee of $10.30 per square km. The Quebec Government has decided to maintain the annual rent obligations until further notice while completing environmental studies and preparing new Quebec oil and gas laws and regulations. Until then, permits owners must only pay the annual rental and have no work obligations to keep their permits. Present exploration expenditures (without hydraulic fracturation) are allowed and will be cumulated and credited to future permits work obligations.

The Company's operations are subject to government environmental protection legislation. Environmental consequences are difficult to identify in terms of results, timetable and impact.

At this time, to management's best knowledge, the Company's operations are in compliance with current laws and regulations.

(Expressed in Canadian Dollars)

16. Segmented information

As at March 31, 2018, the Company operates primarily in two reportable geographical segments, being the exploration for petroleum and natural gas interests in Canada and the USA. The Company maintains a head office in Toronto, Canada.

Three Months Ended March 31, 2018

	Canada	USA	Total
Revenues	$ -	$ -	$ -
Comprehensive loss	$ 74,274	$ 5,625	$ 79,899

Three Months Ended March 31, 2017

	Canada	USA	Total
Revenues	$ -	$ -	$ -
Comprehensive loss	$ 92,619	$ 6,248	$ 98,867

As at March 31, 2018

	Canada	USA	Total
Current assets	$ 120,372	$ 6,093	$ 126,465
Non-current assets	$ -	$ 21,568	$ 21,568

As at December 31, 2017

	Canada	USA	Total
Current assets	$ 249,244	$ 6,664	$ 255,908
Non-current assets	$ -	$ 22,207	$ 22,207