MERSIVE HOLDINGS, INC.

CONSOLIDATED FINANCIAL STATEMENTS

PERIOD FROM INCEPTION, NOVEMBER 16, 2017, THROUGH DECEMBER 31, 2017

Independent Auditor's Report

To the Board of Directors

MERSIVE HOLDINGS, INC.

We have audited the accompanying consolidated financial statements of Mersive Holdings, Inc. and subsidiary, which comprise the consolidated balance sheet as of December 31, 2017, and the related consolidated statements of operations, changes in stockholder's equity and cash flows for the period from inception, November 16, 2017, through December 31, 2017, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted out audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Mersive Holdings, Inc. and subsidiary as of December 31, 2017, and the results of their operations and their cash flows for the period from inception, November 16, 2017, through December 31, 2017 in accordance with accounting principles generally accepted in the United States of America.

Kurtz Fargo LLP

April 4, 2018

Kurtz Fargo LLP 1470 Walnut Street, Suite 301 Boulder, CO 80302 www.kurtzfargo.com 720-310-2078

MERSIVE HOLDINGS, INC.
CONSOLIDATED BALANCE SHEET
DECEMBER 31, 2017

ASSETS

Current Assets		
Cash and cash equivalents	$	2,549,776
Accounts receivable, less allowance for doubtful accounts of $16,468		3,113,850
Prepaid expenses		548,950
Inventory deposits		388,790
Inventory		403,993
Total Current Assets		7,005,359
Property and equipment, net		239,981
Security deposit		14,231
Customer relationships, net		6,479,167
Trademarks, net		1,685,833
Intellectual Property, net		1,685,833
Goodwill, net		19,922,893
Deferred tax asset		5,100,379
Total Assets	$	42,133,676

See Notes to Consolidated Financial Statements

MERSIVE HOLDINGS, INC.
CONSOLIDATED BALANCE SHEET (CONTINUED)
DECEMBER 31, 2017

LIABILITIES

Current Liabilities		
Accounts payable	$	92,114
Accounts payable, related party		239,253
Accrued expenses		625,035
Warranty liability		23,792
Deferred revenue		864,177
Line of credit		3,500,000
Total Current Liabilities		5,344,371
Deferred Rent		79,500
Total Liabilities		5,423,871

STOCKHOLDER'S EQUITY

Common Stock, $.001 par value, 1,000 shares authorized, issued and outstanding		1
Additional Paid in Capital		40,174,999
Retained Earnings		(3,465,195)
Total Stockholder's Equity		36,709,805
Total Liabilities and Stockholder's Equity	$	42,133,676

See Notes to Consolidated Financial Statements

MERSIVE HOLDINGS, INC.
CONSOLIDATED STATEMENT OF OPERATIONS
PERIOD FROM INCEPTION, NOVEMBER 16, 2017, THROUGH DECEMBER 31, 2017

Net Sales	$	730,536
Cost of Goods Sold		115,377
Gross Profit		615,159
Research and Development		98,300
Sales and Marketing		227,211
General and Administrative		247,176
Total Operating Expenses		572,687
Income From Operations		42,472
Other Expense		
Interest expense		(6,125)
Acquisition costs		(4,590,891)
Total Other Expense		(4,597,016)
Consolidated Net Loss, before Income Taxes		(4,554,544)
Income Tax Benefit		1,089,349
Consolidated Net Loss	$	(3,465,195)

See Notes to Consolidated Financial Statements

MERSIVE HOLDINGS, INC.
CONSOLIDATED STATEMENT OF CHANGES IN STOCKHOLDER'S EQUITY
PERIOD FROM INCEPTION, NOVEMBER 16, 2017, THROUGH DECEMBER 31, 2017

	Common Stock		Additional Paid	Accumulated	
	Shares	Amount	In Capital	Deficit	Total
Balance, November 16, 2017	-	$ -	$ -	$ -	$ -
Issuance of Common Stock	1,000	1	40,174,999	-	40,175,000
Consolidated Net Loss	-	-	-	(3,465,195)	(3,465,195)
Balance, December 31, 2017	1,000	$ 1	$ 40,174,999	$ (3,465,195)	$ 36,709,805

See Notes to Consolidated Financial Statements

MERSIVE HOLDINGS, INC.
CONSOLIDATED STATEMENT OF CASH FLOWS
PERIOD FROM INCEPTION, NOVEMBER 16, 2017, THROUGH DECEMBER 31, 2017

Cash flows from operating activities:		
Consolidated Net loss	$	(3,465,195)
Adjustments to reconcile consolidated net loss to net cash flows from operating activities:		
Depreciation		3,483
Amortization of intangible assets		132,526
Decrease (increase) in operating assets, net of effects from acquired company:		
Accounts receivable, net		(50,517)
Prepaid expenses		(114,152)
Inventory deposits		170,178
Inventory		(83,059)
Deferred income taxes		(1,089,349)
Increase (decrease) in operating liabilities, net of effects from acquired company:		
Accounts payable		(536,254)
Accrued expenses		(36,089)
Deferred revenue		64,082
Warranty liability		2,000
Deferred rent		3,851
Net cash flows from operating activities		(4,998,495)
Cash flows from investing activities:		
Net assets of acquired company, net of cash		(32,604,089)
Investment in property and equipment		(22,640)
Net cash flows from investing activities		(32,626,729)
Cash flows from financing activities:		
Proceeds from issuance of common stock		40,175,000
Net cash flows from financing activities		40,175,000
Net decrease in cash and cash equivalents		2,549,776
Cash and cash equivalents, beginning of period		-
Cash and cash equivalents, end of period	$	2,549,776

See Notes to Consolidated Financial Statements

(1) Summary of Significant Accounting Policies

Nature of Operations

Mersive Holdings, Inc. and its wholly owned subsidiary (collectively the "Company") were formed to develop a portfolio of technology products. The Company's wholly owned subsidiary is Mersive Technologies, Inc. located in Denver, Colorado.

Basis of Presentation

The consolidated financial statements include accounts of Mersive Holdings, Inc. and its wholly owned consolidated subsidiary, and have been prepared in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP"). All significant intercompany accounts and transactions have been eliminated in consolidation.

Use of Estimates

The preparation of the financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and 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. Actual results could differ from those estimates.

Cash and Cash Equivalents

The Company considers all highly liquid investments with original maturities of three months or less, at the time of purchase, to be cash and cash equivalents.

Accounts Receivable

The Company grants credit to all qualified customers. Accounts receivable are carried at cost less an allowance for losses, if an allowance is deemed necessary. The Company does not accrue finance or interest charges. On a periodic basis, the Company evaluates its receivables and determines the requirement for an allowance for losses, based on history of past write-offs, collections and current credit conditions. An accounts receivable balance is written off when it is determined that all collection efforts have been exhausted.

Inventory

Inventory is stated at the lower of cost or net realizable value. Cost is determined using the first-in, first-out basis.

In 2017, the Company adopted Accounting Standards Update Number 2015-11 "Inventory", which requires inventory to be stated at the lower of cost or net realizable value. Net realizable value is defined as the estimated selling prices in the ordinary course of business, less reasonably predictable costs of completion, disposal, and transportation.

(1) Summary of Significant Accounting Policies (Continued)

Property and Equipment

Property and equipment are stated at cost. Depreciation and amortization are computed using the straight-line method over the following estimated useful lives:

Assets	Useful Lives
Furniture and fixtures	7 years
Website	3 years
Equipment	3-7 years
Leashold improvements	5 years

Expenditures for renewals or betterments that materially extend the useful life of an asset or increase its productivity are capitalized in the property and equipment accounts. Expenditures for maintenance and repairs that do not extend asset lives or improve productivity are charged to the appropriate expense accounts as incurred. When assets are sold, retired or otherwise disposed of, the cost and related accumulated depreciation are eliminated from the accounts and a gain or loss is recognized.

Long-lived Assets

The Company evaluates long-lived assets, including property and equipment, whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. An impairment loss exists when estimated undiscounted net cash flows expected to be generated by the use of the asset, including eventual disposition, are less than its carrying value. The excess of the asset's carrying value as compared to its estimated fair value would result in the need to recognize an impairment loss. The Company did not identify any events or circumstances which require the recognition of an impairment loss for the period from inception, November 16, 2017, through December 31, 2017.

Customer Relationships

The Company amortizes customer relationships over its estimated useful life of thirteen years which approximates the pattern in which the underlying economic benefits are consumed. The Company recorded amortization expense of $20,833 for the period from inception, November 16, 2017 through December 31, 2017. The Company will record amortization expense of $500,000 per year in years 2018 through 2029 and $479,167 in 2030 on this asset.

Trademarks

The Company amortizes trademarks over an estimated useful life of 5 years which approximates the pattern in which the underlying economic benefits are consumed. The Company recorded amortization expense of $14,167 for the period from inception, November 16, 2017 through December 31, 2017. The Company will record amortization expense of $340,000 per year in years 2018 through 2021 and $325,833 in 2022 on this asset.

(1) Summary of Significant Accounting Policies (Continued)

Intellectual Property

The Company amortizes developed technology over its estimated useful life of 5 years which approximates the pattern in which the underlying economic benefits are consumed. The Company recorded amortization expense of $14,167 for the period from inception, November 16, 2017 through December 31, 2017. The Company will record amortization expense of $340,000 per year in years 2018 through 2021 and $325,833 in 2022 on this asset.

Goodwill

The Company utilizes the acquisition method of accounting for business combinations. As a private company, the Company has elected to amortize its goodwill, and to apply a simplified impairment model to goodwill. The Company also elected to test goodwill for impairment at the reporting unit level. The Company began amortizing its goodwill over the expected remaining useful life of 10 years resulting in amortization expense of $83,359 for the period from inception, November 16, 2017 through December 31, 2017. The Company will record amortization expense of $2,000,625 in years 2018 through 2026 on goodwill and $1,917,266 in 2027. As of December 31, 2017, the Company concluded that it was more likely than not that the fair value of goodwill was greater than its carrying value. As such, there was no impairment loss for the period from inception, November 16, 2017 through December 31, 2017.

Deferred Revenue

Deferred revenue consists of billings and payments received in advance of revenue recognition generated by the Company’s support and software update contracts. For these services, in multiyear or annual contracts, customers are typically invoiced at the beginning of the term. Accordingly, the deferred revenue balance does not represent the total contract value of annual or multiyear non-cancellable contracts.

Revenue Recognition

The Company earns revenue from sales of hardware, software, and customer support and software updates. Revenue is recognized only when all of the following are present: persuasive evidence of an arrangement exists, delivery has occurred, title and risk of loss have been transferred to the customer, the fee is fixed or determinable, and collection is reasonably assured.

Hardware

The Company recognizes hardware revenue when goods have been shipped to customers.

Software

For software arrangements involving multiple elements, revenue is allocated to each element based on the relative fair value or the residual method, as applicable, and using vendor specific objective evidence of fair value, which is based on prices charges when the element is sold separately. Revenue related to post-contract support (“PCS”), including technical support and unspecified when and if available software upgrades, is recognized ratably over the PCS term for contracts that are greater than one year. For contracts where the post contract period is one year or less, the costs are deemed insignificant, and the unspecified software upgrades are expected to be and historically have been infrequent, revenue is recognized together with the initial licensing fee and the estimated costs are accrued.

(1) Summary of Significant Accounting Policies (Continued)

Revenue Recognition (continued)

Extended Contract Support and Software Updates

The Company recognizes revenue on extended contract support ratably over the applicable contract period. Amounts billed in advance of the period in which service is rendered are recorded as deferred revenue.

Product Warranties

The Company provides for the estimated cost of hardware warranties at the time the related revenue is recognized. The Company assesses the adequacy of its pre-existing warranty liabilities and adjusts the amounts as necessary based on actual experience and changes in future estimates.

Income Taxes

Income taxes are provided for the tax effects of transactions reported in the financial statements and consist of taxes currently payable and deferred taxes. Deferred tax assets and liabilities are recognized for the future tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax basis, and operating losses and tax credit carryforwards.

A valuation allowance is provided when it is more likely than not that some portion of a deferred tax asset will not be realized. The Company determines valuation allowances based on all available evidence. Such evidence includes historical results, the reversal of deferred tax liabilities, expectations of future profitability and the feasibility of tax-planning strategies. Determining valuation allowances includes significant judgment by management, and different judgments could yield different results.

Accounting for uncertain tax positions requires a more likely than not threshold for recognition in the financial statements. The Company recognizes a tax benefit based on whether it is more likely than not that a tax position will be sustained. The Company records a liability to the extent that a tax position taken or expected to be taken on a tax return exceeds the amount recognized in the financial statements.

Advertising

Advertising costs, which are included in general and administrative expenses, are expensed as incurred. Advertising expense was $3,750 for the period from inception, November 16, 2017, through December 31, 2017.

Lease Commitment

The Company recognizes rent expense for its offices on the straight-line basis over the term of the related lease.

Sales Tax

The Company reports sales net of sales taxes collected and remitted to government authorities.

(1) Summary of Significant Accounting Policies (Continued)

Shipping and Handling Costs
The Company includes freight billed to customers in net sales and the related freight costs in cost of goods sold.

Research and Development
Software development costs are expensed as incurred until technological feasibility has been established, at which time such costs are capitalized until the product is available for general release to customers. To date, the Company's software has been available for general release concurrent with the establishment of technological feasibility and, accordingly, no development costs have been capitalized. Software development costs incurred and charged to research and development expense for the period from inception, November 16, 2017, through December 31, 2017 were $98,300.

Recently Issued Accounting Pronouncements

In February 2016, the FASB issued ASU No. 2016-02, Leases (Topic 842). The new standard establishes a right-of-use ("ROU") model that requires a lessee to record an ROU asset and a lease liability on the balance sheet for all leases with terms longer than 12 months. Leases will be classified as either financing or operating, with classification for fiscal years beginning after December 15, 2019, including interim periods within those fiscal years. A modified retrospective transition approach is required for lessees for capital and operating leases existing at, or entered into after, the beginning of the earliest comparative period presented in the financial statements, with certain practical expedients available.

In May 2014, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") No. 2014-09, Revenue from Contracts with Customers (Topic 606). ASU No. 2014-09 supersedes the revenue recognition requirements in Accounting Standards Codification ("ASC") Topic 605, Revenue Recognition, and most industry-specific guidance throughout the industry topics of the Codification. Under ASU No. 2014-09, an entity should recognize revenue when it transfers promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. ASU No. 2014-09 also requires additional disclosure about the nature, amount, timing, and uncertainty of revenue and cash flows arising from customer contracts. This includes significant judgments and changes in judgments and assets recognized from costs incurred to obtain or fulfill a contract. ASU No. 2014-09, as amended by ASU No. 2015-14, Revenue from Contracts with Customers (Topic 606): Deferral of the Effective Date, is effective for annual periods beginning after December 15, 2018, with early application permitted for annual periods beginning after December 15, 2016.

(2) Merger

In December 2017, the Company completed a merger transaction with Mersive Technologies, Inc., a software development company, for the purpose of acquiring technology and expertise that is expected to contribute to the Company's long-term portfolio value. The operating results of Mersive Technologies, Inc. subsequent to the merger are reported in the statement of operations.

Total consideration for this merger of $35,559,109 was paid in cash and was allocated as follows:

Cash	$	2,805,020
Working Capital		2,923,640
Deferred revenue		(821,887)
Property and equipment		220,823
Security deposit		14,231
Deferred income tax asset, net		4,011,030
Developed technology		1,700,000
Customer relationships		6,500,000
Trademarks		1,700,000
Goodwill		20,006,252
Line of Credit		(3,500,000)
	$	35,559,109

Acquisition related costs (included in other expense in the Company's statement of operations for the period from inception, November 16, 2017, through December 31, 2017) for this merger were $4,590,891.

Working capital assets and liabilities were valued at cost on the date of the merger. Included in working capital are customer accounts receivable of $3,105,599 which are expected to be collected in full. Property and equipment were valued at net book value on the date of the merger.

Deferred revenue was valued based on the estimated cost to provide the future services plus a markup for profit.

Deferred income tax assets and liabilities were valued based on the amount at which they are expected to be realized in future income tax reporting periods.

The trademarks of $1,700,000 were valued based upon a relief from royalty method.

Customer relationships of $6,500,000 were valued based on an excess earnings method.

The developed technology of $1,700,000 was valued based upon a relief from royalty method.

The goodwill of $20,006,252, arising from the merger, consisted largely of expected future earnings and cash flow to be generated by the acquired employees.

(3) Property and Equipment, Net

Property and equipment consists of the following at December 31, 2017:

Cost		
Furniture and fixtures	$	29,049
Website		14,664
Equipment		239,046
Leasehold improvements		64,048
Total assets		346,807
Less accumulated depreciation		(106,826)
Property and equipment, net	$	239,981

Total depreciation for the period from inception, November 16, 2017, through December 31, 2017 was $3,483.

(4) Line of Credit

Pursuant to the merger transaction, the Company assumed a revolving line of credit agreement with a bank with a borrowing limit of $3,500,000. Interest is due monthly on the outstanding amount at the bank's Prime Rate. The line of credit matures December 2018. The line of credit is collateralized by substantially all assets of the Company and is subject to certain financial covenants.

Total interest incurred on the line of credit for the period from inception, November 16, 2017 through December 31, 2017 was $6,125.

The Company also assumed an agreement with a bank to borrow $1,500,000 in the form of a $750,000 term loan and a $750,000 line of credit. No amounts were borrowed under this agreement which expired in January 2018.

(5) Income Taxes

The components of income tax expense for the period from inception, November 16, 2017 through December 31, 2017 are as follows:

Current income tax expense	$ -
Change in deferred tax asset	345,515
Increase in net operating loss carryforward	743,834
Total income tax benefit	$ 1,089,349

The Company applies the asset and liability method to account for income taxes, under which deferred tax assets and liabilities are recognized for the future tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax bases and for operating loss and tax credit carry forwards. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which the temporary differences are expected to be recovered or settled.

Significant components of deferred income taxes as of December 31, 2017, net are as follows:

Deferred rent	$ 19,603
Net operating loss carryforward	4,464,923
R & D credit carryforward	16,314
Allowance for doubtful accounts	4,061
Accrued paid time off	34,835
Deferred revenue	218,954
Deferred transaction expenses	339,602
Property and equipment	(4,671)
Inangible assets	6,758
Net deferred tax asset	$ 5,100,379

At December 31, 2017 the Company had approximately $18,000,000 of federal and state net operating loss carryforwards, which expire through 2037.

In assessing the realizability of deferred tax assets, management considers whether it is more likely than not that some portion or all of the deferred tax assets will not be realized. The ultimate realization of deferred tax assets is dependent upon the generation of future taxable income during periods in which those temporary differences become deductible. Management considers projected future taxable income and tax planning strategies in making this assessment.

The Company's Federal and State income tax returns are subject to examination by the Internal Revenue Service and Colorado Department of Revenue, generally for three years after they are filed.

(6) Related Party Transactions

In December 2017, the Company entered into an agreement with a related party for ongoing monitoring and management support services. Under the terms of the agreement, the Company is required to pay $600,000 per year, payable in quarterly installments, for a term of ten years. As of December 31, 2017, the Company paid $150,000 under this agreement for 2018 services which is recorded in prepaid assets on the balance sheet.

(7) Operating Lease

The Company leases its office facility under a non-cancellable operating lease expiring in December 2021. Rent consists of base rent plus operating expenses. The future minimum lease payments required under this lease are as follows:

Years Ending December 31,		
2018	$	212,500
2019		255,000
2020		265,000
2021		275,000
	$	1,007,500

Total rental expense for the period from inception, November 16, 2017 through December 31, 2017 was $31,535.

(8) Retirement Plan

The Company sponsors a 401(k) plan. All employees of the Company that meet the entry requirements are eligible to participate in the plan. Each plan year, the Company's Board of Directors will determine the amount, if any, that the Company will contribute to the plan as a Company matching contribution for that year. Matching contributions made by the Company were $0 for the period from inception, November 16, 2017, through December 31, 2017.

(9) Concentrations

Customers

For the period from inception, November 16, 2017, through December 31, 2017, three customers accounted for 38% of the Company's revenues. At December 31, 2017, the Company had one customer with an accounts receivable balance that accounted for 20% of total accounts receivable.

Major supplier

For the period from inception, November 16, 2017, through December 31, 2017, one supplier accounted for 100% of the Company's inventory purchases. The Company is dependent on this supplier. The loss of any of this supplier could have a material effect on the Company's financial position and results of operations.

(9) Concentrations (continued)

Credit risk

The Company maintains its cash at highly-rated financial institutions. The FDIC insurance coverage is $250,000 on the aggregate of interest bearing and non-interest bearing accounts. During the period from inception, November 16, 2017 through December 31, 2017, account balances have exceeded this amount.

(10) Commitments and Contingencies

Indemnification

Under the organizational documents, the Company's directors, officers, employees and agents are indemnified against certain liability arising out of the performance of their duties to the Company. The Company's maximum exposure under these agreements is unknown as this would involve future claims that may be made against the Company that have not yet occurred. However, based on experience, the Company expects the risk of loss to be remote.

Software License Agreement

In October 2015, the Company entered into a Software License Agreement wherein the Company engaged a software engineering firm to develop software for the Company. The original agreement was amended in September 2016 for additional development services. Under the agreement, in addition to the software development fees, the Company is to pay royalties on a per unit basis on all sales of the licensed software. Subject to a $20,000 per year minimum which is payable in advance. Royalty expenses in the amount of $0 are reflected in cost of goods sold for the period from inception, November 16, 2017 through December 31, 2017.

Inventory Purchase Agreement

The Company has commitments to purchase inventory from a supplier under non-cancellable purchase orders. At December 31, 2017, the remaining commitment under these purchases orders was to purchase 45,650 units at a total cost of $5,478,000. Of the total remaining commitment, the Company paid a deposit in the amount of $320,000 which is recorded in inventory deposits on the balance sheet.

Accrued Warranty

The Company offers a basic warranty on its hardware products for a one year period from the date of purchase by the customer. The Company provides for the estimated cost that may be incurred under its warranties at the time revenue is recognized.

Supplier Dispute

The Company assumed a dispute between Mersive Technologies, Inc. and a former supplier in the merger transaction. Pursuant to the merger agreement, Mersive Technologies, Inc. deposited into an escrow account the full amount of the balance due to the supplier plus an additional amount to cover any additional legal fees related to this dispute. Management anticipates settlement of the dispute at an amount equal to or less than the amount in escrow. As a result of the deposit into the escrow account, the Company reversed the account payable balance to the vendor. No additional liability has been recorded for this dispute at December 31, 2017.

(11) Subsequent Events

Management has evaluated subsequent events through April 4, 2018, the date on which the financial statements were available to be issued