

	XYZ76772928 XYZ74625955 Inc.	Date:	Apr 19, 2023
	To the Shareholders/Board of Directors of		
	Compilation Engagement Report		
	We have audited the accompanying financial statements of [Company Name], which comprise the balance sheet as of [date], and the related statements of income, changes in equity, and cash flows for the year then ended, and notes to the financial statements.		
	Management's Responsibility for the Financial Statements		
	Management is responsible for the preparation and fair presentation of these financial statements in accordance with [applicable financial reporting framework], and for such internal control as management determines is necessary to enable the preparation of 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 financial statements based on our audit. We conducted our audit in accordance with [applicable auditing standards], which require that we comply with ethical requirements and 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 financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the 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 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.		
	We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.		
	Opinion		

[illegible]

	RTUB16434601 HGTTG28331440 Inc.		
	Statements of Loss and Retained Earnings		
	Year ended September 30	2023	2022
	Sales	\$8,321,740	\$12,218,000
	Cost of Sales	\$4,743,392	\$5,620,280
	Gross Profit	\$3,578,348	\$6,597,720
	Expenses		
	Rent	\$349,300	\$833,900
	Amortization of equipment and leasehold improvements	\$715,200	\$373,500
	Office Salaries and commissions	\$178,700	\$111,600
	General and office	\$201,900	\$202,300
	Management salaries	\$165,400	\$949,700
	Advertising and promotion	\$873,800	\$73,900
	Insurance	\$514,000	\$653,300
	Interest	\$111,600	\$588,500
	Professional fees	\$540,600	\$139,000
	Telephone	\$389,600	\$33,800
	Courier	\$520,700	\$77,000
		\$4,560,800	\$4,036,500
	Income before other income and income taxes	-\$982,452	\$2,561,220
	Govt grant	\$2,313	\$7,280
	Gains (losses) through sale of property	\$12,382	-\$18,156
	Foreign exchange gains (losses)	\$0	-\$17,134

		RTUB16434601 HGTTG28331440 Inc.		
		Balance Sheet		
		Year ended September 30	2023	2022
		Assets		
		Current		
		Cash	\$676,507	\$747,073
		Accounts Receivable	\$841,498	\$47,893
		Inventory	\$978,343	\$42,305
		Prepaid Expenses	\$777,950	\$9,051
			\$3,274,298	\$846,322
		Equipment and leasehold improvements	\$245,956	\$857,441
			\$3,520,254	\$1,703,763
		Liabilities		
		Current		
		Bank Indebtedness	\$190,917	\$49,101
		Short term debt	\$202,522	\$212,307
		Accounts Payable and Accrued Liabilities	\$487,667	\$142,629
		Income tax payable	\$450,653	\$222,619
		Due to related parties	\$254,725	\$37,003
		Current portion of obligations under capital lease	\$99,439	\$147,323
			\$1,685,922	\$810,981

	Obligations under Capital Lease	\$53,900	\$36,648
	Future income taxes	\$49,424	\$39,535
	Leasehold inducements	\$74,692	\$95,773
		\$178,016	\$171,956
	Shareholder's Equity		
	Share Capital	\$62,316	\$21,479
	Retained Earnings	\$480,804	\$1,473,325
		\$543,120	\$1,494,804
		\$975,861	\$1,703,763