EARNY RESOURCES LTD.

CONDENSED INTERIM FINANCIAL STATEMENTS
(Expressed in Canadian Dollars)

JULY 31, 2018

(UNAUDITED)

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NOTICE TO READER

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

The accompanying unaudited condensed interim financial statements of the Company have been prepared by management and approved by the Audit Committee and Board of Directors of the Company.

The Company's independent auditors have not performed a review of these condensed interim financial statements in accordance with the standards established by the Canadian Institute of Chartered Accountants for a review of condensed interim financial statements by an entity's auditors.

September 25, 2018

EARNY RESOURCES LTD.
CONDENSED INTERIM STATEMENTS OF FINANCIAL POSITION
(Expressed in Canadian Dollars)
(Unaudited)

	JULY 31, 2018	APRIL 30, 2018
ASSETS		
Current		
Cash	**$ 129,465**	$ 159,347
Receivables	**6,638**	5,587
Prepaid expenses	**5,229**	19,583
	$ 141,332	$ 184,517
LIABILITIES AND SHAREHOLDERS' EQUITY (DEFICIENCY)		
Current		
Accounts payable and accrued liabilities	**$ 14,980**	$ 14,492
Shareholders' equity		
Capital stock (Note 4)	**1,252,042**	1,252,042
Reserve (Note 4)	**45,709**	45,709
Deficit	**(1,171,399)**	(1,127,726)
	126,352	170,025
	$ 141,332	$ 184,517

Nature and continuance of operations (Note 1)
Commitments (Note 6)
Proposed Transaction (Note 9)

Approved and authorized for issue by the Board of Directors on September 25, 2018:

"Navin Varshney" Director *"Brian Moore"* Director

The accompanying notes are an integral part of these condensed interim financial statements.

EARNY RESOURCES LTD.
CONDENSED INTERIM STATEMENTS OF LOSS AND COMPREHENSIVE LOSS
(Expressed in Canadian Dollars)
(Unaudited)

	Three months ended July 31,	
	2018	2017
EXPENSES		
Administration fees (Note 5, 6(a))	**$ 10,500**	$ 12,000
Consulting services	**18,750**	-
Investor communications	-	450
Office and miscellaneous	**648**	345
Professional fees	**995**	11,580
Regulatory fees	**1,375**	3,029
Rent (Note 5, 6(b))	**6,000**	1,500
Transfer agent fees	**862**	3,567
Travel and entertainment	**4,543**	-
Loss and comprehensive loss	**$ (43,673)**	$ (32,471)
Basic and diluted loss per common share	**$ (0.01)**	$ (0.01)
Weighted average number of common shares outstanding	**6,444,998**	2,378,333

The accompanying notes are an integral part of these condensed interim financial statements.

EARNY RESOURCES LTD.
STATEMENTS OF CHANGES IN SHAREHOLDERS' EQUITY (DEFICIENCY)
(Expressed in Canadian Dollars)

	Capital Stock (Note 4)				
	Shares	Amount	Reserves	Deficit	Total Shareholders' Equity (Deficiency)
Balance, April 30, 2017	2,378,332	$ 628,789	$ 49,615	$ (951,918)	$ (273,514)
Loss and comprehensive loss for the period	-	-	-	(32,471)	(32,471)
Balance, July 31, 2017	2,378,332	$ 628,789	$ 49,615	$ (984,389)	$ (305,985)
Balance, April 30, 2018	6,444,998	1,252,042	45,709	(1,127,726)	170,025
Loss and comprehensive loss for the period	-	-	-	(43,673)	(43,673)
Balance, July 31, 2018	6,444,998	$ 1,252,042	$ 45,709	$(1,171,399)	$126,352

The accompanying notes are an integral part of these condensed interim financial statements.

EARNY RESOURCES LTD.
CONDENSED INTERIM STATEMENTS OF CASH FLOWS
(Expressed in Canadian Dollars)
(Unaudited)

	Three months ended July 31,	
	2018	2017
CASH FLOWS FROM OPERATING ACTIVITIES		
Loss for the period	**$ (43,673)**	$ (32,471)
Changes in non-cash working capital items:		
Receivable	**(1,051)**	(1,262)
Prepaid expenses	**14,354**	-
Accounts payable and accrued liabilities	**488**	15,283
Net cash used in operating activities	**(29,882)**	(18,450)
CASH FLOWS FROM FINANCING ACTIVITIES		
Short-term related party loan	**-**	15,000
Net cash provided by financing activities	**-**	15,000
Change in cash for the period	**(29,882)**	(3,450)
Cash, beginning of period	**159,347**	6,130
Cash, end of period	**$ 129,465**	$ 2,680
Cash paid during the period for interest	**$ -**	$ -
Cash paid during the period for income taxes	**$ -**	$ -

The accompanying notes are an integral part of these condensed interim financial statements.

1. NATURE AND CONTINUANCE OF OPERATIONS

Earny Resources Ltd. (the “Company” or “Earny”) was incorporated under the *British Columbia Business Corporations Act* on February 9, 2011. The shares of the Company were listed on the TSX Venture Exchange (“TSX-V”) on September 26, 2011. The Company’s share listing was transferred from the TSX-V to NEX on June 2, 2016. The Company’s head office address is Suite 2050-1055 West Georgia Street, Vancouver, BC V6E 3P3. The registered and records office address is 1500-1055 West Georgia Street, Vancouver BC, V6E 3P3, Canada.

On July 14, 2017, the Company consolidated its shares on a basis of one (1) post-consolidated share for three (3) pre-consolidated shares.

The continuing operations of the Company are dependent upon its ability to identify, evaluate and negotiate a viable business opportunity. To date, the Company has not generated any significant revenues and has incurred losses since inception. These uncertainties cast significant doubt about the Company’s ability to continue as a going concern.

Management is aware that material uncertainties exist, which could cast doubt upon the Company’s ability to finance current and future activities. Accordingly, management will pursue additional sources of financing through equity offerings as required. Further discussion of liquidity risk has been disclosed in Note 7.

These financial statements have been prepared in accordance with International Financial Reporting Standards (“IFRS”) with the assumption that the Company will be able to realize its assets and discharge its liabilities in the normal course of business rather than through a process of forced liquidation. The financial statements do not include adjustments to amounts and classifications of assets and liabilities that might be necessary should the Company be unable to continue operations.

2. BASIS OF PREPARATION

These condensed interim financial statements, including comparatives, have been prepared in accordance with International Accounting Standards (“IAS”) 34, “Interim Financial Reporting” using accounting policies consistent with International Financial Reporting Standards (“IFRS”) as issued by the International Accounting Standards Board (“IASB”) and International Financial Reporting Interpretations Committee (“IFRIC”).

These condensed interim financial statements have been prepared using accounting policies consistent with those used in the Company’s annual financial statements for the year ended April 30, 2018. It is therefore recommended that these interim financial statements be read in conjunction with the Company’s audited financial statements for the year ended April 30, 2018.

Use of estimates

The preparation of financial statements in conformity with IFRS requires management to make certain estimates, judgments and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported revenues and expenses during the period.

2. BASIS OF PREPARATION (cont'd)

Use of estimates (cont'd)

Because a precise determination of many assets and liabilities is dependent upon future events, the preparation of financial statements in conformity with IFRS requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of assets and liabilities at the date of the financial statements and the reported amounts of expenses during the reporting periods. Actual results could differ from those estimates and such differences could be significant. Significant estimates made by management affecting the financial statements include:

Fair value of shares, stock options and warrants

The valuation of shares issued in non-cash transactions is determined using fair value inputs from available market sources. Determining the fair value of stock options and warrants requires judgements related to the pricing model, the estimation of stock price volatility, the expected forfeiture rate and the expected term of the underlying instruments. Any changes in the estimates or inputs utilized to determine fair value could result in a significant impact on the Company's future operating results or on other components of shareholders' equity.

Critical judgments

The preparation of these financial statements requires management to make judgments regarding the going concern of the Company, as discussed in Note 1, as well as the determination of functional currency. The functional currency is the currency of the primary economic environment in which an entity operates, and has been determined as the Canadian dollar.

3. SIGNIFICANT ACCOUNTING POLICIES

Adoption of New Standards and Interpretations, and Recent Accounting Pronouncements

Other accounting standards or amendments to existing accounting standards that have been issued but have future effective dates are either not applicable or are not expected to have a significant impact on the Company's financial statements. The Company has adopted these standards:

- IFRS 9: New standard that replaced IAS 39 for classification and measurement, effective for annual periods beginning on or after January 1, 2018. The adoption of IFRS 9, on May 1, 2018, has not had an effect on the Company's accounting policies related to the financial assets and financial liabilities.

- IFRS 15: New standard that replaces existing revenue requirements IAS 11, IAS 18, IFRIC 13, IFRIC 18 and SIC 31 for measurement, recognition, and disclosure of revenues; effective for annual periods beginning on or after January 1, 2018. The adoption of IFRS 15, on May 1, 2018, is not expected to have an effect on the Company's accounting policies on revenue recognition.

The following has not yet been adopted by the Company and is being evaluated to determine its impact:

- IFRS 16: Leases - this standard specifies how an issuer will recognize, measure, present and disclose leases. The standard provides a single lessee accounting model, requiring lessees to recognize assets and liabilities for all leases unless the lease term is 12 months or less, or the underlying asset has an insignificant value. Lessors continue to classify leases as operating or finance, with IFRS 16's approach to lessor accounting substantially unchanged from its predecessor, IAS 17. IFRS 16 was issued in January 2016 and applies to annual reporting periods beginning on or after January 1, 2019.

(Expressed in Canadian Dollars)

4. CAPITAL STOCK AND RESERVES

a) Authorized:

Unlimited common shares with no par value.

b) Issued and outstanding:

No shares were issued during the period ended July 31, 2018.

During the year ended April 30, 2018:

i) On July 14, 2017, the Company consolidated its shares on a basis of one (1) post-consolidated share for three (3) pre-consolidated shares.

ii) On December 5, 2017, the Company completed a non-brokered private placement of 4,000,000 common shares at a price of $0.15 per share for gross proceeds of $600,000. The Company incurred regulatory filing fees of $653 in connection with this private placement.

iii) On January 25, 2018, two directors of the Company exercised an aggregate of 66,666 stock options at a price of $0.30 per share, and 66,666 common shares were issued for total gross proceeds of $20,000. In addition, a reallocation of $3,906 from reserves to capital stock was recorded on the exercise of these options.

c) Stock options

The Company has a stock option plan under which it is authorized to grant options to executive officers and directors, employees and consultants enabling them to acquire up to 10% of the issued and outstanding common stock of the Company. Under the plan, the exercise price of each option equals the market price of the Company's stock, less an applicable discount, as calculated on the date of grant. The options can be granted for a maximum term of 10 years and vest at the discretion of the Board of Directors.

During the period ended July 31, 2018, there were no stock options granted.

Stock options outstanding and exercisable are as follows:

	Number		Weighted Average Exercise Price
Outstanding and exercisable at April 30, 2017	133,333	$	0.30
Forfeited	(33,334)		0.30
Exercised (Note 5(b)(iii))	(66,666)		0.30
Expired	(33,333)		0.30
Outstanding and exercisable at April 30, 2018 and July 31, 2018	-	$	-

(Expressed in Canadian Dollars)

4. CAPITAL STOCK AND RESERVES (cont'd)

d) Share purchase warrants

During the period ended July 31, 2018, there were no share purchase warrants outstanding.

Share purchase warrants outstanding are as follows:

	Number of Warrants		Weighted Average Exercise Price
Outstanding as at April 30, 2017 and 2016	399,167	$	0.54
Expired	(399,167)		0.54
Outstanding as at April 30, 2018 and July 31, 2018	-	$	-

e) Reserve

The reserve consist of share-based payment reserve. The share-based payment reserve includes stock-based compensation expense related to fair value of stock options granted and also the fair value of warrants issued for services. The warrant reserve includes the relative fair value of attachable warrants issued as a part of units in conjunction with private placements of common shares. The gross proceeds of private placements is allocated between share capital and the warrant reserve using the relative fair value method which allocates a pro-rata amount based on the fair value of the common shares and the warrants issued. The investment revaluation reserve includes unrealized gains and losses on marketable securities which is reclassified to comprehensive loss on disposal or impairment of the securities.

5. RELATED PARTY TRANSACATIONS

Related party transactions are with key management personnel. Key management personnel include those persons having authority and responsibility for planning, directing and controlling the activities of the Company as a whole. The Company has determined that key management personnel consist of executive and non-executive members of the Company's Board of Directors and corporate officers. Compensation of the Company's key management for the period ended July 31, 2018 and 2017 is comprised of the following:

		2018		2017
Administrative and rent	$	-	$	13,500

i) During the period ended July 31, 2018, the Company paid $nil (2017 - $13,500) in administrative services and rent to a company controlled by a director of the Company.

(Expressed in Canadian Dollars)

6. COMMITMENTS

a) On December 1, 2017, the Company entered into an agreement with a private company to provide administrative services to the Company for a period of three years in exchange for a monthly fee of $3,500 plus applicable taxes. At the end of the service term, the terms of the agreement are automatically renewed on an annual basis until either party provides notice of termination.

b) On December 1, 2017, the Company entered into a sublease agreement with a company (the "Sublandlord") for a portion of the office premises for a period of 3 years, expiring November 30, 2020, in exchange for $2,045 per month plus applicable taxes.

The Company has the following rent commitments on its subleased premises:

Fiscal Year	Amount
2019	$ 24,540
2020	24,540
2021	14,315
	$ 63,395

7. FINANCIAL INSTRUMENTS

Fair value

Cash is carried at fair value using a level 1 fair value measurement. The recorded value of receivables and accounts payable and accrued liabilities approximate their fair values due to their demand nature and their short term to maturity.

Financial risk factors

The Company's risk exposures and the impact on the Company's financial statements are summarized below.

Credit risk

Financial instruments that potentially subject the Company to a significant concentration of credit risk consist primarily of cash and receivables. The Company limits its exposure to credit loss by placing its cash with major financial institutions. Receivables comprised primarily of GST receivable from the Canadian Government are a low credit risk.

Liquidity risk

The Company's approach to managing liquidity risk is to ensure that it will have sufficient liquidity to meet liabilities when due. As at July 31, 2018, the Company had cash on hand of $129,465 (April 30, 2018 - $159,347), which is sufficient to settle its current liabilities of $14,980 (April 30, 2018 - $14,492) and to funds its administrative costs for the current year.

Funding risk is the risk that market conditions will impact the Company's ability to raise capital through equity markets under acceptable terms and conditions in the future. Under current market conditions, both liquidity and funding risk are assessed as high.

7. FINANCIAL INSTRUMENTS (cont'd)

Market risk

Market risk is the risk of loss that may arise from changes in market factors such as interest rates, foreign exchange rates and commodity and equity prices.

a) Interest rate risk

The Company is exposed to interest rate risk to the extent that the cash maintained at the financial institutions is subject to a floating rate of interest. The interest rate risks on cash and on the Company's obligations are not considered significant.

b) Foreign currency risk

The Company is exposed to foreign currency risk on fluctuations related to cash, receivables and accounts payable and accrued liabilities that are denominated in a foreign currency. As at July 31, 2018, the Company did not have any accounts in foreign currencies and considers foreign currency risk insignificant.

c) Price risk

The Company has limited exposure to price risk with respect to commodity and equity prices. Equity price risk is defined as the potential adverse impact on the Company's earnings due to movements in individual equity prices or general movements in the level of the stock market. Commodity price risk is defined as the potential adverse impact on earnings and economic value due to commodity price movements and volatilities.

8. CAPITAL MANAGEMENT

Capital is comprised of all the components of the Company's shareholders' equity. As at July 31, 2018 and April 30, 2018, the Company's shareholders' equity was $126,352 and $170,025, respectively, and there was no long term debt outstanding. The Company manages its capital structure to maximize its financial flexibility making adjustments to it in response to changes in economic conditions and the risk characteristics of the underlying assets and business opportunities. The Company does not presently utilize any quantitative measures to monitor its capital and is not subject to any externally imposed capital requirements. There were no changes in the Company's approach to capital management during the period.

9. PROPOSED TRANSACTION

On September 12, 2018, the Company has entered into a securities exchange agreement dated September 12, 2018 (the "Definitive Agreement") with CR International Inc. ("CRI"), a Nevada corporation, and CR Companies, LLC., a limited liability company existing under the laws of the state of California, doing business as Orchid Essentials ("CRC" and together with CRI, "Orchid").

Pursuant to the terms of the Definitive Agreement, the parties will complete a business combination pursuant to a plan of share exchange under Nevada corporate law in which Earny will acquire all of the issued and outstanding securities of CRI (the "Acquisition") and CRI will become a wholly-owned subsidiary of the Company. Additionally, in furtherance of the Acquisition, CRI will become the sole voting member and managing member of CRC, and, eventually, the sole owner of CRC.

9. PROPOSED TRANSACTION (cont'd)

Upon completion of the Acquisition (the "Closing") Earny will continue to carry on the business of Orchid as currently constituted, under the new name "Orchid Ventures, Inc." or such other name as may be approved by the board of directors (the "Resulting Issuer"). The Acquisition is an arm's length transaction and constitutes a reverse takeover of Earny by Orchid, pursuant to the policies of the TSX Venture Exchange (the "TSXV"). In connection with the Acquisition, the Resulting Issuer will voluntarily delist from the TSXV and will apply to list its common shares on the Canadian Securities Exchange (the "CSE" and together with the TSXV, the "Exchange").

Pursuant to the terms of the Definitive Agreement, the existing security holders of CRI will receive common shares of the Resulting Issuer ("Resulting Issuer Shares") in exchange for their common shares of CRI. It is currently expected that an aggregate of 38,285,852 Resulting Issuer Shares will be issued pro rata to the shareholders of CRI as consideration for 100% of the issued and outstanding common shares of CRI. The Resulting Issuer Shares are being issued at a deemed value of $0.33 per Resulting Issuer Share.

Each CRI warrant issued and outstanding will be exchanged for one common share purchase warrant of the Resulting Issuer ("Resulting Issuer Warrants"). It is currently expected that an aggregate of 479,200 Resulting Issuer Warrants will be issued pro rata to the Orchid warrant holders. Each Resulting Issuer Warrant will entitle the warrant holder to purchase one Resulting Issuer Share at a price of $0.33 per Resulting Issuer Share for a period of 12 months from the date of listing on the CSE.

In addition, existing members of CRC who hold exchangeable units ("Exchangeable Units") will have the right to exchange such Exchangeable Units for Resulting Issuer Shares at any time until the date that is four years from the Closing. It is currently expected that an aggregate of 62,142,857 Resulting Issuer Shares will be issued in connection with the exchange of Exchangeable Units. A voting trust ("Voting Trust") will be established on Closing, pursuant to which the trustees of such Voting Trust will be issued a special voting share ("Special Voting Share") entitling them to vote a total of 62,142,857 Resulting Issuer Shares, which represents the total number of Resulting Issuer Shares to be issued by the Resulting Issuer in exchange for the Exchangeable Units. As Exchangeable Units are exchanged for Resulting Issuer Shares, the voting rights attaching to the Special Voting Share will be cancelled proportionately to the number of Resulting Issuer Shares being issued. As a result, and at the end of the four year period allowed for exchanges, the Special Voting Share will be cancelled.

The Resulting Issuer Shares issued in connection with the Acquisition (including the Resulting Issuer Shares issued in exchange for Exchangeable Units, if applicable) will be subject to escrow conditions and/or resale restrictions as required by applicable securities laws and the policies of the CSE.

Earny has agreed to undertake a non-brokered private placement offering (the "Concurrent Offering") of 15,151,515 shares at a price of $0.33 per common share for gross proceeds of $5,000,000. The shares issued pursuant to the Concurrent Offering will be subject to a four-month hold period in accordance with applicable Canadian securities laws. The net proceed s will be used to pay transaction costs and for working capital of the Resulting Issuer. Completion of the Acquisition is subject to a number of conditions, including, but not limited to, completion of the Concurrent Offering, approval of the Exchange, and shareholder approval if required pursuant to policies of the Exchange, securities regulatory or corporate law requirements. There can be no assurance that the Acquisition will be completed as proposed or at all. Trading of the common shares of the Company has been halted and will remain halted in accordance with Exchange policies until all required documentation with respect to the Acquisition has been received and the Exchange and securities regulatory authorities are otherwise satisfied that the halt should be lifted.

A finder's fee of 2,000,000 Resulting Issuer Shares will be paid to an arm's length third party upon the successful completion of the Acquisition.

9. PROPOSED TRANSACTION (cont'd)

None of the securities to be issued pursuant to the Acquisition or Concurrent Offering have been or will be registered under the U.S. Securities Act of 1933, as amended (the "U.S. Securities Act"), or any state securities laws, and any securities issued pursuant to the Acquisition and Concurrent Offering are anticipated to be issued in reliance upon available exemptions from such registration requirements pursuant to Rule 506(b) of Regulation D and/or Section 4(a)(2) of the U.S. Securities Act and applicable exemptions under state securities laws. In addition, the securities issued under an exemption from the registration requirements of the U.S. Securities Act will be "restricted securities" as defined under Rule 144(a)(3) of the U.S. Securities Act and will contain the appropriate restrictive legend as required under the U.S. Securities Act.