Condensed Consolidated Interim Financial Statements of

Vertex Resource Group Ltd.

March 31, 2021
(Unaudited)

Notice to Reader: As required by National Instrument 51-102, Part 4, subsection 4.3(3)(a), readers are advised that the Company's independent auditors have not performed a review of these condensed consolidated interim financial statements.

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Vertex Resource Group Ltd.

Condensed consolidated interim statements of financial position

(in thousands of Canadian dollars)
(unaudited)

As at	Notes	**March 31, 2021**	December 31, 2020
Assets			
Current assets			
Accounts receivable and accrued receivables		**33,658**	32,429
Contract assets		**627**	212
Inventories		**4,571**	3,276
Prepaid expenses and deposits		**2,595**	2,892
		41,451	38,809
Property and equipment	4	**76,776**	64,197
Right of use assets	5	**23,119**	20,030
Intangible assets	6	**2,652**	586
Goodwill		**24,826**	24,826
Deferred income taxes		**2,753**	2,753
		171,577	151,201
Liabilities			
Current liabilities			
Operating loan	7	**2,607**	253
Accounts payable and accrued liabilities		**17,399**	18,886
Contract liabilities		**1,223**	1,189
Current portion of loans and borrowings	7	**14,655**	16,992
Current portion of other liabilities	8	**1,544**	625
Current portion of lease liabilities	5	**6,007**	5,477
		43,435	43,422
Loans and borrowings	7	**56,534**	42,607
Other liabilities	8	**2,575**	475
Lease liabilities	5	**16,858**	14,639
Deferred income taxes		**4,704**	2,016
		124,106	103,159
Shareholders' Equity			
Common shares		**81,071**	81,071
Deficit		**(37,221)**	(36,650)
Contributed surplus		**3,621**	3,621
		47,471	48,042
		171,577	151,201

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

Vertex Resource Group Ltd.

Condensed consolidated interim statements of net loss and comprehensive loss

(in thousands of Canadian dollars, except per share amounts)
(unaudited)

	Notes	Three months ended March 31, 2021	2020
Revenue		**32,948**	38,426
Direct costs	11	**24,914**	29,342
Gross profit (1)		**8,034**	9,084
General and administrative expenses	11	**3,379**	3,761
Depreciation and amortization	4,5,6	**4,114**	6,040
Finance costs	10	**1,296**	1,359
Impairment		**-**	3,665
Restructuring costs		**-**	629
Share-based compensation		**-**	43
Loss before income taxes		**(755)**	(6,413)
Income tax recovery		**(184)**	(814)
Net loss and comprehensive loss for the period	12	**(571)**	(5,599)
Net loss per share			
Basic and diluted	12	**(0.01)**	(0.06)

(1) Direct costs do not include depreciation.

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

Vertex Resource Group Ltd.

Condensed consolidated interim statements of changes in shareholders' equity

(in thousands of Canadian dollars)

(unaudited)

	Notes	Three months ended March 31, 2021	2020
Common Shares			
Balance, beginning of the period		**81,071**	83,231
Share cancellation		**-**	(2,160)
Balance, end of the period		**81,071**	81,071
Contributed Surplus			
Balance, beginning of the period		**3,621**	1,274
Share cancellation		**-**	2,160
Share-based compensation		**-**	43
Balance, end of the period		**3,621**	3,477
Deficit			
Balance, beginning of the period		**(36,650)**	(30,952)
Net loss and comprehensive loss		**(571)**	(5,599)
Balance, end of the period		**(37,221)**	(36,551)
Total shareholders' equity		**47,471**	47,997

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

Vertex Resource Group Ltd.

Condensed consolidated interim statements of cash flows

(in thousands of Canadian dollars, except per share amounts)

(unaudited)

		Three months ended March 31,	
	Notes	**2021**	2020
Operating activities			
Net loss		**(571)**	(5,599)
Items not affecting cash			
Depreciation and amortization	4,5,6	**4,114**	6,040
Deferred financing charges		**63**	32
Gain on disposal of property and equipment		**(65)**	(55)
Deferred income taxes		**(207)**	(814)
Impairment		**-**	3,665
Share-based compensation		**-**	43
		3,334	3,312
Changes in non-cash operating working capital items	14	**(2,880)**	438
Cash provided by operating activities		**454**	3,750
Investing activities			
Purchase of property and equipment		**(1,726)**	(903)
Proceeds from disposal of property and equipment		**195**	120
Acquisition of subsidiaries, net of cash acquired	3	**(4,398)**	-
Cash used in investing activities		**(5,929)**	(783)
Financing activities			
Proceeds from revolving loan	7	**10,500**	-
Proceeds from operating loan		**2,354**	-
Repayment of term loan	7	**(5,004)**	-
Principal payments of lease liabilities	5	**(1,484)**	(1,360)
Repayment of equipment loans	7	**(591)**	(501)
Principal payments of other liabilities	8	**(300)**	(724)
Cash provided by (used in) financing activities		**5,475**	(2,585)
Increase in cash and cash equivalents		**-**	382
Cash and cash equivalents, beginning of period		**-**	414
Cash and cash equivalents, end of period		**-**	796

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

1. Description of business

Vertex Resource Group Ltd. ("the Company") is a publicly listed company on the TSX Venture Exchange ("TSXV") trading under the symbol VTX and maintains its head office in Sherwood Park, Alberta, Canada. The Company provides environmental consulting and support services to a diverse clientele across Canada and in select locations in the United States.

In Canada, the level of activity is influenced by seasonal weather patterns as well as trends in the industries in which customers operate. The Company is typically the busiest during the third and fourth quarters with lower activity levels in the first and second quarters. In particular, during the second quarter, commonly referred to as the "spring break-up", the frost leaves the ground making certain roads incapable of supporting the weight of heavy equipment resulting in restrictions in the level of industrial and energy service activity across Canada.

2. Basis of preparation

a) Statement of compliance

The Company prepares its annual consolidated financial statements in accordance with International Financial Reporting Standards (IFRS). These condensed consolidated interim financial statements have been prepared in accordance with International Accounting Standard 34, Interim Financial Reporting (IAS 34).

The condensed consolidated interim financial statements were approved by the Board of Directors (the "Directors") on May 12, 2021. These condensed consolidated interim financial statements should be read in conjunction with the Company's most recent annual financial statements as the accounting policies applied by the Company in these condensed consolidated interim financial statements are the same as those disclosed therein.

b) Significant accounting policies

These condensed consolidated interim financial statements have been prepared using the same accounting policies and methods of computation as the annual audited consolidated financial statements of the Company for the year ended December 31, 2020.

3. Business acquisition

During the three month period ended March 31, 2021, the Company completed an acquisition. Details of the preliminary purchase price and allocation to the assets and liabilities acquired are as follows:

(in thousands of Canadian dollars, except per share amounts)

	Provisional fair value as at February 26, 2021
Cash and cash equivalents	759
Other current assets	3,312
Intangible assets	2,106
Property and equipment	13,952
Right of use assets	4,000
	24,129
Current liabilities	(3,753)
Loans and borrowings	(5,057)
Lease liabilities	(3,948)
Deferred tax liability	(2,895)
Net assets	8,476
Fair value of consideration:	
Cash	5,157
Sellers' notes	3,319
	8,476
Goodwill	-

On February 26, 2021, the Company reached an agreement to purchase 100% of the outstanding shares of an environmental service company, providing industrial cleaning, waste management and hydro-excavating, based out of northern Alberta. The total consideration of $8.5 million was comprised of cash of $5.1 million, unsecured, non-interesting bearing promissory notes with a face value of $3.6 million (fair value of $3.3 million as noted below) and the assumption of $8.3 million in equipment loans and leases. Also on February 26, 2021, the Company entered into a 5-year facility lease to rent an office and yard from the sellers. The facility lease resulted in a right of use asset and corresponding lease liability of $2.4 million. The intangibles acquired relates to non-compete agreements, assembled workforce and customer relationships. The purchase price is still subject to working capital adjustments, but based on the preliminary allocation of fair values the Company identified goodwill of nil as net assets acquired equal consideration paid.

In order to determine the fair value of the consideration, the promissory notes totaling $3.6 million, being financed over thirty-six months, must be fair valued. The Company measured the fair value of the promissory notes as the present value of all future cash outflows discounted using an estimated market rate of interest of 5.7%. A rate of 5.7% was selected as this is the rate the Company would have been charged if it had borrowed the funds from its lender and paid cash for the transactions. The Company has determined the fair value of the promissory notes at the transactions dates to be $3.3 million. Subsequent to initial recognition, the sellers' notes will be accounted for at amortized costs using the effective interest method.

This company will form part of the environmental logistics CGU and its results are presented in the environmental services segment.

Revenue and net income from the date of acquisition to March 31, 2021 was $1.1 million and $0.1 million, respectively. The Company estimates it would have reported consolidated revenue of approximately $34.4 million and a net loss of approximately $0.3 million for the three-month period ended March 31, 2021 if the acquisitions had been completed on January 1, 2021.

(in thousands of Canadian dollars, except per share amounts)

The Company confirms the preliminary purchase price allocations are incomplete as the Company does not yet have complete and final information on the acquisition. Specifically, the Company has not confirmed and verified all information from the acquired companies with respect to the fair value assessments of property and equipment, intangibles, accrued liabilities and the consideration transferred to determine the final purchase price accounting.

4. Property and equipment

	Land, buildings, and improvements	Machinery and equipment	Office furniture and equipment	Rolling stock	Total
Cost					
As at December 31, 2020	10,934	59,475	5,225	50,607	126,241
Additions	-	434	76	1,216	1,726
Additions from business acquisition (Note 3)	-	1,691	117	12,144	13,952
Transfer from right of use assets (Note 5)	-	-	-	82	82
Disposals	(31)	(2,067)	(104)	(815)	(3,017)
As at March 31, 2021	**10,903**	**59,533**	**5,314**	**63,234**	**138,984**
Accumulated depreciation					
As at December 31, 2020	5,690	37,559	2,832	15,963	62,044
Depreciation	139	874	191	1,814	3,018
Transfer from right of use assets (Note 5)	-	-	-	33	33
Disposals	(31)	(1,989)	(104)	(763)	(2,887)
As at March 31, 2021	**5,798**	**36,444**	**2,919**	**17,047**	**62,208**
Carrying value					
As at December 31, 2020	5,244	21,916	2,393	34,644	64,197
As at March 31, 2021	**5,105**	**23,089**	**2,395**	**46,187**	**76,776**

(in thousands of Canadian dollars, except per share amounts)

5. Right of use assets and lease liabilities

a) Right of Use Assets

The Company's significant lease arrangements include contracts for leasing office, shop and yard premises, and operating equipment.

	Real Property	Operating Equipment	Total
Cost			
As at December 31, 2020	18,069	11,126	29,195
Additions	-	194	194
Additions from business acquisition (Note 3)	2,383	1,617	4,000
Transfer to property and equipment (Note 4)	-	(82)	(82)
As at March 31, 2021	**20,452**	**12,855**	**33,307**
Accumulated depreciation			
As at December 31, 2020	7,096	2,069	9,165
Depreciation	809	247	1,056
Transfer to property and equipment (Note 4)	-	(33)	(33)
As at March 31, 2021	**7,905**	**2,283**	**10,188**
Carrying value			
As at December 31, 2020	10,973	9,057	20,030
As at March 31, 2021	**12,547**	**10,572**	**23,119**

b) Lease Liabilities Continuity

	Real Property	Operating Equipment	Total
As at December 31, 2020	13,145	6,971	20,116
Additions	-	194	194
Additions from business acquisition (Note 3)	2,383	1,656	4,039
Interest accretion during the year	232	86	318
Payments	(1,084)	(718)	(1,802)
Disposals	-	-	-
As at March 31, 2021	**14,676**	**8,189**	**22,865**

Lease liabilities are presented on the consolidated statements of financial position as follows:

	2021	2020
Current portion of lease liabilities	**6,007**	5,477
Lease liabilities	**16,858**	14,639
	22,865	20,116

(in thousands of Canadian dollars, except per share amounts)

6. Intangible assets

	Customer relationships	Intellectual Property	Non-compete agreements	Development Costs	Total
Cost					
As at December 31, 2020	1,690	800	835	801	4,126
Additions (Note 3)	1,779	-	327	-	2,106
Disposals	(1,690)	(800)	(835)	-	(3,325)
As at March 31, 2021	**1,779**	**-**	**327**	**801**	**2,907**
Accumulated amortization					
As at December 31, 2020	1,690	800	835	215	3,540
Amortization	-	-	-	40	40
Disposals	(1,690)	(800)	(835)	-	(3,325)
As at March 31, 2021	**-**	**-**	**-**	**255**	**255**
Carrying value					
As at December 31, 2020	-	-	-	586	586
As at March 31, 2021	**1,779**	**-**	**327**	**546**	**2,652**

7. Loans and borrowings

	March 31, 2021			December 31, 2020		
	Current	**Non-current**	**Total**	Current	Non-current	Total
Secured						
Revolving loan (a)	**-**	**17,400**	**17,400**	-	6,900	6,900
Syndicate term loan (b)	**5,397**	**31,384**	**36,781**	9,067	32,655	41,722
Equipment loans (f)	**2,641**	**6,117**	**8,758**	1,408	1,319	2,727
Co-lend term loan (g)	**6,250**	**-**	**6,250**	6,250	-	6,250
Working capital loan (h)	**367**	**1,633**	**2,000**	267	1,733	2,000
Total borrowings	**14,655**	**56,534**	**71,189**	16,992	42,607	59,599

a) *Revolving loan*

The revolving loan is authorized to a maximum of $30.0 million and can be drawn by a mix of account overdraft with interest at rates ranging from HSBC's CAD prime rate or USD base rate plus 2.00%-3.50%, CAD Bankers' Acceptance rate and USD LIBOR loans plus stamping fees of 3.00%-4.5% and matures on May 31, 2022. The Company pays a standby fee on any unutilized portion of the revolving facility on the last day of each fiscal quarter at rates ranging from 0.60%-0.90%. The interest rate ranges are based on the funded debt to Bank EBITDA ratio for the preceding quarter.

b) *Syndicate term loan*

The interest rate on the syndicate term loan can be a mix of rates ranging from HSBC's CAD prime rate or USD base rate plus 2.00%-3.50%, CAD Bankers' Acceptance rate and USD LIBOR loans plus stamping fees of 3.00%-4.50%. The interest rate ranges are based on the net senior funded debt to

(in thousands of Canadian dollars, except per share amounts)

Bank EBITDA ratio for the preceding quarter. The syndicate term loan is repayable in four quarterly principal payments of $1,382 commencing June 30, 2021, with a final payment of $31.4 million due on maturity of May 31, 2022. In addition to the scheduled principal payments, the syndicate term loan includes an additional principal payment based on an annual excess cash flow. The excess cash flow calculation is applicable if the net syndicated funded debt to Bank EBITDA ratio [refer to (e) below] as at December 31, 2020 exceeds 2.75:1.00.

c) *Operating loan*

The syndicate facilities include a secured operating facility authorized to a maximum of $5.0 million to be used for general corporate purposes. The operating loan may be borrowed, repaid and re-borrowed on a revolving basis from the closing date until the maturity date. To the extent funds are drawn on the operating facility they will bear interest at rates ranging from HSBC's CAD prime rate or USD base rate plus 2.00%-3.50%. There was $2.6 million drawn on this facility at March 31, 2021.

d) *Transaction costs*

The Company incurs transaction costs from time to time as it negotiates new borrowing arrangements. Transaction costs are capitalized and amortized on a straight-line basis over the term of the respective borrowing arrangement.

	March 31, 2021	December 31, 2020
Term loan - face value	**36,967**	41,971
Transaction costs	**(186)**	(249)
Carrying amount	**36,781**	41,722

e) *Borrowing covenants – Senior Credit Facility*

All loans are being provided in Canadian dollars and are subject to the following financial covenants, except for the subordinate working capital loan Note 7(h):

- The ratio of consolidated syndicated indebtedness to trailing bank EBITDA, calculated on a trailing twelve-month basis, must not exceed:
  - 4.25 to 1.00 for the fourth quarter in fiscal 2020 and the first two quarters in 2021.
  - 4.00 to 1.00 for the last two quarters in 2021
  - 3.75 to 1.00 thereafter.
- The ratio of consolidated senior indebtedness to trailing bank EBITDA, calculated on a trailing 12 month basis, must not exceed:
  - 4.75 to 1.00 for the fourth quarter in fiscal 2020 and the first two quarters in 2021.
  - 4.50 to 1.00 for the last two quarters in 2021
  - 4.25 to 1.00 thereafter.
- The ratio of net cash flow to fixed charges, the fixed charge coverage ratio, must not be less than 1.10 to 1.00 calculated on a rolling four-quarter basis.

At March 31, 2021, the Company was in compliance with the terms and covenants of its lending agreements.

(in thousands of Canadian dollars, except per share amounts)

f) Equipment loans

Certain equipment loans are due on demand, bear interest at rates ranging from 3.4% to 9.0% and have maturity dates (assuming they continue until maturity) ranging from June 1, 2021 to February 15, 2025. Equipment loans are secured by rolling stock with a net book value of $7.3 million (December 31, 2020 - $5.0 million).

g) Co-lend term loan

On June 24, 2020, under a separate loan agreement with HSBC Bank Canada, a demand term loan for $6.3 million was obtained under BDC Co-Lending Program. The loan is 80% funded by BDC, is secured by the assets of the Company ranking second to the secured credit facility, bears interest at the rate of HSBC's CAD prime rate plus 4.25% per annum, is repayable in monthly interest only payments for the first year, then monthly principal payments of $104 plus interest payments over five years commencing July 2021 and maturing June 2026. For the purposes of the covenants noted above, this loan meets the definition of net senior funded debt but does not meet the definition of net syndicated funded debt.

h) Subordinate working capital loan

Under a separate loan agreement with BDC, a loan for $2.0 million has been agreed to. The loan is secured by assets of the Company ranking behind the secured credit facility and the co-lend term loan, bears interest at BDC's floating base rate less 1.75% per annum, is repayable in monthly interest only payments beginning November 23, 2020 until April 1, 2021. Commencing May 1, 2021, the Company is required to make 23 monthly principal plus interest payments of $33 with a final balloon payment of $1.2 million on April 1, 2023. For the purposes of the covenants noted above, this loan does not meet the definition of net senior funded debt or net syndicated funded debt. This loan was advanced to the Company on October 23, 2020.

i) Principal payments

Scheduled principal payments for the co-lend term loan, subordinate working capital loan, equipment loans, revolving loan and syndicate term loan, assuming they continue until maturity, within the next five years are as follows:

Due Within	Working capital and Co-lend term loans	Equipment loans	Revolving loan	Term loan	**Total**
One year	1,304	2,490	-	5,397	9,191
Two years	2,883	2,313	17,400	31,384	53,980
Three years	1,250	2,386	-	-	3,636
Four years	1,250	1,569	-	-	2,819
Five years	1,250	-	-	-	1,250
Thereafter	313	-	-	-	313
	8,250	**8,758**	**17,400**	**36,781**	**71,189**

(in thousands of Canadian dollars, except per share amounts)

8. Other liabilities

Other liabilities are made up of several promissory notes from multiple acquisitions. The promissory notes are unsecured, bear interest at rates ranging from nil to 6.0% and have maturity dates ranging from December 10, 2022 to February 15, 2024.

	Total
As at December 31, 2020	1,100
Addition (Note 3)	3,319
Payments	(300)
As at March 31, 2021	**4,119**

Other liabilities are presented on the consolidated interim statements of financial position as follows:

	March 31, 2021	December 31, 2020
Current portion of other liabilities	**1,544**	625
Non-current portion of other liabilities	**2,575**	475
	4,119	1,100

9. Share-based compensation

Stock Option Plan

The Company grants stock options to directors, officers, employees and consultants of the Company under its Stock Option Plan. Options under the Stock Option Plan are normally granted at the weighted average trading price of the Common Shares of the Company for the five consecutive trading days immediately preceding the day of grant of the stock option. Stock options vest in the manner determined by the Board at the time of the grant. The term of an option is five years from the date of grant.

A summary of the status of the Company's stock options is as follows:

	March 31, 2021		December 31, 2020	
	Outstanding options	**Weighted average exercise price ($)**	Outstanding options	Weighted average exercise price ($)
Balance - beginning of period	**3,760,000**	**1.00**	4,085,000	1.00
Forfeited	**(320,000)**	**1.00**	(325,000)	1.00
Balance - end of period	**3,440,000**	**1.00**	3,760,000	1.00
Exercisable - end of period	**3,486,665**	**1.00**	3,593,331	1.00

(in thousands of Canadian dollars, except per share amounts)

10. Finance costs

	Three months ended March 31, 2021	2020
Interest on loans	**915**	931
Interest accretion on lease and other liabilities	**318**	390
Financing and bank charges	**64**	38
	1,296	1,359

11. Government assistance

For the three months ended March 31, 2021, direct costs (personnel) and general and administrative expenses (personnel) are presented net of government assistance of $0.9 million and $0.4 million respectively (three months ended March 31, 2020 – $0.5 million and $0.2 million).

12. Net loss per share

	Three months ended March 31, 2021	2020
Numerator:		
Net loss and comprehensive loss for the period	**(571)**	(5,599)
Denominator:		
Weighted average shares outstanding - basic & diluted	**91,253,115**	91,253,115
Loss per share - basic and diluted	**(0.01)**	(0.06)

In calculating the loss per share for the three-month periods ended March 31, 2021, the Company excluded 3,760,000 options (three months ended March 31, 2020 – 2,197,206 warrants, 3,910,000 options), as their impact was anti-dilutive.

13. Related party transactions

All related party transactions are in the normal course of business materially under the same commercial terms and conditions as transactions with unrelated companies and are recorded at the exchange amount. Related party transactions include transactions with other private companies that are controlled by a director or officer.

At March 31, 2021, lease liabilities include $5.1 million (March 31, 2020 - $5.6 million) of liabilities relating to the leases with a related party. Principal payments of unsecured lease liabilities and associated interest accretion for the three months ended March 31, 2021 were $0.2 million (three months ended March 31, 2020 - $0.2 million).

(in thousands of Canadian dollars, except per share amounts)

14. Supplemental cash flow information

		Three months ended March 31, 2021	2020
Changes in non-cash working capital:			
Trade and other receivables		**561**	3,448
Contract assets		**(415)**	(2,163)
Inventories		**52**	(280)
Prepaid expenses and deposits		**471**	(349)
Accounts payable and accrued liabilities		**(3,583)**	(128)
Contract liabilities		**34**	(8)
Income taxes payable		**-**	(82)
	-	**(2,880)**	438
Net cash paid during the period for:			
Interest		**960**	1,037
Income taxes		**26**	82

15. Segmented information

The Company has two reportable segments described as Engineering and Environmental Consulting (“Environmental Consulting”) and Environmental Services. The accounting policies and practices for each of the segments are the same as those described in Note 2. There are no significant inter-segment transactions. Segment capital expenditures are the total costs incurred during the year to acquire property and equipment and intangible assets.

a) Environmental Consulting consists of a variety of services related to assisting its clients to meet internal environmental standards, environmental legislation and related environmental compliance requirements. These services span multiple industries including energy, mining, utilities, forestry, private development, public infrastructure, telecommunications and government. More specifically, these services include advisory services related to new capital expenditure and asset development, environmental consulting and monitoring on existing assets, emission management solutions, sub-surface engineering, facility engineering, asset retirement and land reclamation services.

b) Environmental Services consists of a variety of services related to transportation; removal, storage disposal of materials; and maintenance of facilities, in an environmentally safe manner. Services include fluid management and logistics, waste and recycling, industrial cleaning and maintenance, hydro-excavating, and site services for various industries including energy, telecommunications, public sector, utilities, mining and agriculture.

(in thousands of Canadian dollars, except per share amounts)

For the three month period ended March 31, 2021	Environmental Consulting	Environmental Services	Other	Total
Revenue	11,066	21,087	795	**32,948**
Operating profit (loss) before depreciation and amortization	1,741	4,063	(1,149)	**4,655**
Depreciation and amorization	342	2,948	824	**4,114**
Operating profit (loss)	1,399	1,115	(1,973)	**541**
Other information				
Expenditures for additions to :				
Property and equipment	277	1,440	9	**1,726**

For the three month period ended March 31, 2020	Environmental Consulting	Environmental Services	Other	Total
Revenue	11,207	26,133	1,086	**38,426**
Operating profit (loss) before depreciation and amortization	1,856	4,446	(979)	**5,323**
Depreciation and amorization	572	4,340	1,128	**6,040**
Operating profit (loss)	1,284	106	(2,106)	**(716)**
Other information				
Expenditures for additions to :				
Property and equipment	225	606	12	**843**

As as March 31, 2021	Environmental Consulting	Environmental Services	Other	Total
Goodwill and intangible assets	**20,760**	**6,172**	**546**	**27,478**
Total assets	**49,957**	**108,733**	**12,887**	**171,577**
Total liabilities	**13,655**	**42,671**	**67,780**	**124,106**
As as December 31, 2020				
Goodwill and intangible assets	20,760	4,066	586	25,412
Total assets	52,658	86,068	12,475	151,201
Total liabilities	17,389	25,369	60,401	103,159