AIM1 Ventures Inc
(A Capital Pool Corporation)

Unaudited Condensed Interim Consolidated Financial Statements

For the Three Month Period ended March 31, 2018
(In Canadian Dollars)

Notice of No Auditor Review of the Interim Consolidated Financial Statements

The accompanying unaudited condensed interim Consolidated Financial Statements of the Company have been prepared by and are the responsibility of the Company's management. The Company's independent auditor has not performed a review of these Consolidated Financial Statements in accordance with standards established by the CPA Canada for a review of interim Consolidated Financial Statements by an entity's auditor.

AIM1 Ventures Inc

Unaudited Condensed Interim Consolidated Statements of Financial Position

(in Canadian dollars)

		March 31, 2018		December 31, 2017
Current assets				
Cash held in trust	$	**688,504**	$	703,390
Total current assets		**688,504**		703,390
Current Liabilities				
Accrued liabilities		**19,026**		7,840
Shareholders' equity				
Share Capital (note 3)		**741,288**		741,288
Contributed surplus		**93,253**		93,253
Accumulated deficit		**(165,063)**		(138,991)
Total Shareholders' equity		**669,478**		695,550
Total Liabilities and shareholders' equity	$	**688,504**	$	703,390

The accompanying notes are an integral part of these unaudited condensed interim Consolidated Financial Statements.

Approved on behalf of the Board

"Aaron Salz"	"Alan Friedman"
Director	Director

AIM1 Ventures Inc

Unaudited Condensed Interim Consolidated Statements of Loss and Comprehensive Loss
For the three month periods ended March 31, 2018 and 2017
(in Canadian dollars)

		2018		2017
General and administrative expenses				
Professional fees	$	**14,448**	$	-
Listing fees		**11,624**		-
Total expenses		**26,072**		-
Net loss and comprehensive loss	$	**(26,072)**	$	-
Net loss per share (Basic and diluted)	$	**(0.00)**	$	-
Weighted average number of shares outstanding (Basic and diluted)		**7,476,500**		-

The accompanying notes are an integral part of these unaudited condensed interim Consolidated Financial Statements.

AIM1 Ventures Inc

Unaudited Condensed Interim Consolidated Statements of Changes in Shareholders' Equity

For the period from the date of incorporation (March 30, 2017) to March 31, 2017 and the three month period ended March 31, 2018

(in Canadian dollars)

	Number of Shares		Share Capital		Contributed Surplus		Accumulated Deficit		Total
Balance, March 30 and 31, 2017	**-**	**$**	**-**	**$**	**-**	**$**	**-**	**$**	**-**
Balance at January 1, 2018	9,476,500	$	741,288	$	93,253	$	(138,991)	$	695,550
Net loss	-		-		-		(26,072)		(26,072)
Balance, March 31, 2018	**9,476,500**	**$**	**741,288**	**$**	**93,253**	**$**	**(165,063)**	**$**	**669,478**

The accompanying notes are an integral part of these unaudited condensed interim Consolidated Financial Statements.

AIM1 Ventures Inc
Unaudited Condensed Interim Consolidated Statement of Cash Flows
For the three month periods ended March 31, 2018 and 2017
(in Canadian dollars)

		2018		2017
Cash provided by (used in)				
Operating activities				
Net loss for the period	$	**(26,072)**	$	-
Change in accrued liabilities		**11,186**		-
Cash Used in Operating Activities		**(14,886)**		-
Net change in cash		**(14,886)**		-
Cash beginning of period		**703,390**		-
Cash end of period	**$**	**688,504**	$	-

The accompanying notes are an integral part of these unaudited condensed interim Consolidated Financial Statements.

1. INCORPORATION AND NATURE OF OPERATIONS

AIM1 Ventures Inc (the "Company"), was incorporated under the *Business Corporations Act* (Ontario) on March 30, 2017 and is classified as a Capital Pool Company, as defined in Policy 2.4 of the TSX Venture Exchange (the "Exchange").

The principal business of the Company will be the identification and evaluation of assets or businesses with a view to completing a Qualifying Transaction ("QT"). The Company has not commenced operations and has no assets other than cash held in trust and prepaid expenses. The Company's continuing operations as intended are dependent upon its ability to identify, evaluate and negotiate an acquisition, or business, or an interest therein. Such an acquisition will be subject to the approval of the regulatory authorities concerned and, in the case of a non-arm's length transaction, of the majority of the minority shareholders.

The proceeds raised from the issuance of share capital may only be used to identify and evaluate assets or businesses for future investment, with the exception that up to the lesser of 30% of the gross proceeds realized by the Company, in respect of the sale of its securities, or $210,000, may be used for purposes other than evaluating businesses or assets. These restrictions apply until completion of a QT by the Company, as defined under the policies of the Exchange. The Company is required to complete its QT on or before two years from the date the Company receives regulatory approval.

The head office and the registered head office of the Company are located at 77 King Street West, Suite 400, Toronto ON M5K 0A1.

On May 29, 2018 the board of directors of the Company (the "Board") approved the unaudited condensed interim Consolidated Financial Statements for the three month period ended March 31, 2018.

2. SIGNIFICANT ACCOUNTING POLICIES

Statement of Compliance

These unaudited interim condensed Consolidated Financial Statements, have been prepared in accordance with International Accounting Standards ("IAS") 34 'Interim Financial Reporting' ("IAS 34") using accounting policies consistent with the International Financial Reporting Standards ("IFRS") issued by the International Accounting Standards Board ("IASB") and Interpretations of the International Financial Reporting Interpretations Committee ("IFRIC").

These Consolidated Financial Statements have been prepared on an accruals basis and are based on historical costs, modified where applicable, by the measurement at fair value of selected non-current assets, financial assets, and financial liabilities. These Consolidated Financial Statements are presented in Canadian dollars, which is the Company's functional and presentation currency.

The accounting policies applied by the Company in these unaudited interim condensed Consolidated Financial Statements are the same as those applied by the Company in its Consolidated Financial Statements for the period ended December 31, 2017.

2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

New Accounting Standards issued

IFRS 9, Financial Instruments (“IFRS 9”) was initially issued by the IASB on November 12, 2009 and issued in its completed version in July 2014, and will replace IAS 39, "Financial Instruments: Recognition and Measurement" (“IAS 39”). IFRS 9 replaces the multiple rules in IAS 39 with a single approach to determine whether a financial asset is measured at amortized cost or fair value and a new mixed measurement model for debt instruments having only two categories: amortized cost and fair value. The approach in IFRS 9 is based on how an entity manages its financial instruments in the context of its business model and the contractual cash flow characteristics of the financial assets. The new standard also requires a single impairment method to be used, replacing the multiple impairment methods in IAS 39. IFRS 9 is effective for financial years beginning on or after January 1, 2018. The Company adopted this standard on January 1, 2018, which had no impact on the Consolidated Financial Statements.

3. SHARE CAPITAL

Authorized

Unlimited common shares

Issued	Number of shares	$
2,000,000 common shares (i)	2,000,000	$ 100,000
3,200,000 common shares (i)	3,200,000	320,000
4,276,500 common shares (ii)	4,276,500	427,650
Cost of issuance-Cash		(83,809)
Cost of issuance-share based payment		(22,553)
Balance, March 31, 2018	9,476,500	$ 741,288

Escrowed Shares

(i) During the period ended December 31, 2017, the Company issued 2,000,000 common shares at $0.05 per share and 3,200,000 common shares at $0.10 per share for total proceeds of $420,000.

Of the issued and outstanding common shares, 2,000,000 shares issued at $0.05 per share ($100,000) will be held in escrow pursuant to the requirements of the Exchange.

All common shares granted to directors and officers prior to the completion of the Qualifying Transaction must be deposited in escrow until the final Exchange bulletin is issued.

All common shares acquired in the secondary market prior to the completion of the Qualifying Transaction by a Control Person (as such term is defined in the Exchange’s Corporate Finance Manual (the “Manual”)), are required to be deposited in escrow. Subject to certain permitted exemptions, all securities of the Company held by principals of the Resulting Issuer (as such term is defined in the Manual) will also be subject to escrow.

3. SHARE CAPITAL (Continued)

Initial Public Offering

(ii) On September 7, 2017, the Company completed an initial public offering ("IPO") of 4,276,500 common shares at $0.10 per share ($427,650). The Company entered into an agreement with Haywood Securities Inc. (the "Agent") to raise $427,650 in connection with the Company's IPO. The Company paid a commission of 10% of gross proceeds to the Agent, and granted the Agent an option to acquire 10% of the common shares issued in the offering exercisable for a period ending twenty-four months from the date the Company's common shares were listed on the Exchange, exercisable at $0.10 per share. The Company also paid the Agent a corporate finance fee upon the closing of the IPO and reimbursed the Agent for legal fees and other reasonable expenses incurred pursuant to the IPO. The Corporation incurred cash issuance costs related to the IPO of $83,809.

Options

The Company has established a stock option plan for its directors, officers and consultants under which the Company may grant options from time to time to acquire a maximum of 10% of the issued and outstanding common shares. The exercise price of each option granted under the plan shall be determined by the Board.

Options may be granted for a maximum term of ten years from the date of the grant. They are non-transferable and expire within 90 days of termination of employment or holding office as director or officer of the Company and, in the case of death, expire one year thereafter.

The following table reflects the continuity of stock options and warrants:

	Number of Stock Options and Warrants	**Weighted Average Exercise Price ($)**
March 30, 2017	-	-
Granted (i)	427,650	$0.10
Granted to directors and officers (ii)	946,750	$0.10
Balance, December 31, 2017 and March 31, 2018	1,374,400	$0.10

i. On September 7, 2017, the Company granted 427,650 compensation warrants to the Agent, which are exercisable at an exercise price of $0.10 per share for a period of 24 months following the date that the common shares are listed on the Exchange. These warrants were valued on the date of issue using the Black-Scholes option pricing model with the following assumptions: dividend yield 0%, risk-free interest rate of 1.43%, expected volatility of 100% and an expected life of two years. The value attributed to these warrants was $22,553.

ii. On September 7, 2017, the Company granted 946,750 options to directors and officers, which are exercisable within five years from the date of grant at an exercise price of $0.10 per share. These options were valued on the date of issue using the Black-Scholes option pricing model with the following assumptions: dividend yield 0%, risk-free interest rate of 1.59%, expected volatility of 100% and an expected life of five years. The value attributed to these options was $70,700.

3. SHARE CAPITAL (Continued)

The following table reflects the actual options and warrants 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)
September 7, 2019	$0.10	1.44	427,650	427,650
September 7, 2022	$0.10	4.44	946,750	946,750
	$0.10	3.51	1,374,400	1,374,400

4. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES

Capital Management

The Company's objective when managing capital is to maintain its ability to continue as a going concern, in order to provide returns for the shareholders and benefits for other stakeholders. The Company includes equity, comprised of issued common shares and deficit, in the definition of capital.

The Company's primary objective, with respect to its capital management, is to ensure that it has sufficient cash resources to fund the identification and evaluation of potential acquisitions. To secure the additional capital necessary to pursue these plans, the Company may attempt to raise additional funds through the issuance of equity or by securing strategic partners.

The proceeds raised from the issuance of common shares may only be used to identify and evaluate assets or businesses for future investment, with the exception that not more than the lesser of 30% of the gross proceeds from the issuance of shares or $210,000 may be used to cover prescribed costs of issuing the common shares or administrative and general expenses of the Company. These restrictions apply until completion of a Qualifying Transaction by the Company as defined under the Exchange policy 2.4.

Risk Disclosures and Fair Values

The Company's financial instruments, consisting of cash held in trust and accrued liabilities, approximate fair value due to the relatively short-term maturities of the instruments. It is management's opinion that the Company is not exposed to significant interest, currency or credit risks arising from these financial instruments.

5. RELATED PARTY TRANSACTIONS

There were no transactions with related parties and no remuneration was paid to key management personnel during the period ended March 31, 2018.

6. SUBSEQUENT EVENTS

On April 10, 2018, AIM1 announced it has entered into a business combination agreement with James E. Wagner Cultivation Ltd. ("JWC"), a Licensed Producer (as such term is defined in the *Access to Cannabis for Medical Purposes Regulations*).

Subject to regulatory approval and other conditions, JWC will amalgamate with a wholly-owned subsidiary of AIM1 in order to facilitate the completion of the business combination (the "**Transaction**").

6. SUBSEQUENT EVENTS (Continued)

Upon completion of the Transaction the Resulting Issuer (as such term is defined in the Manual) will continue to carry on the business of JWC.

On or immediately prior to the completion of the Transaction, AIM1 will effect: (i) a consolidation of all of the outstanding common shares of A1M1 on a 4.84752803 to 1 basis (the "Consolidation"), resulting in an aggregate of approximately 1,954,914 post-Consolidation common shares of AIM1.

Pursuant to the Agreement, JWC shall use reasonable commercial efforts to complete a brokered private placement financing of a minimum of 15,217,392 subscription receipts of JWC (the “Subscription Receipts”) at a price of $1.15 per Subscription Receipt for minimum aggregate gross proceeds of $17,500,000 (the “Financing”). On April 30, 2018, James E. Wagner issued 16,078,447 subscription receipts at a price of $1.15 per subscription receipt for aggregate gross proceeds of $18,490,214.05.