

TANO T'ENNEH LIMITED PARTNERSHIP

**NON-CONSOLIDATED FINANCIAL STATEMENTS AND
INDEPENDENT AUDITOR'S REPORT**

MARCH 31, 2023



INDEPENDENT AUDITOR'S REPORT

To the Partners of
Tano T'enneh Limited Partnership

Opinion

We have audited the non-consolidated financial statements of Tano T'enneh Limited Partnership, which comprise the non-consolidated non-consolidated balance sheet as at March 31, 2023, and the non-consolidated statements of income, partners' surplus and cash flows for the year then ended, and notes to the non-consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying non-consolidated financial statements present fairly, in all material respects, the non-consolidated financial position of the management as at March 31, 2023, and its non-consolidated results of operations and its non-consolidated cash flows for the year then ended in accordance with Canadian accounting standards for private enterprises.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Non-consolidated Financial Statements section of our report. We are independent of the management in accordance with the ethical requirements that are relevant to our audit of the non-consolidated financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Basis for Accounting

Without modifying our opinion, we draw attention to note 1 in the financial statements which describes the basis of accounting. The financial statements are prepared to assist the Partnership to meet the requirements of the partners of the Partnership. As a result, the financial statements may not be suitable for another purpose.

See accompanying notes to these financial statements

Emphasis of Matter

Without modifying our opinion, we draw attention to note 7 to the financial statements which describes that certain comparative information presented for the year ended March 31, 2022 has been retroactively restated.

Responsibilities of Management and Those Charged with Governance for the Non-consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the non-consolidated financial statements in accordance with Canadian accounting standards for private enterprises, and for such internal control as management determines is necessary to enable the preparation of non-consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the non-consolidated financial statements, management is responsible for assessing the management's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the management or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the management's financial reporting process.

Auditor's Responsibilities for the Audit of the Non-consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the non-consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these non-consolidated financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the non-consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

See accompanying notes to these financial statements

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- ♦ Obtain an understanding of internal control relevant to the audit 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 management's internal control.
- ♦ Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- ♦ Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the management's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the non-consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the management to cease to continue as a going concern.
- ♦ Evaluate the overall presentation, structure and content of the non-consolidated financial statements, including the disclosures, and whether the non-consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Prince George, B.C.
October 27, 2023

DMC Chartered Professional
Accountants Inc.

See accompanying notes to these financial statements

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**TANO T'ENNEH LIMITED PARTNERSHIP
NON-CONSOLIDATED STATEMENT OF INCOME
YEAR ENDED MARCH 31, 2023**

	2023	2022 restated
REVENUE		
Revenue	\$ 2,614,686	\$ 4,227,944
Interest income	<u>342,316</u>	<u>62,699</u>
	<u>2,957,002</u>	<u>4,290,643</u>
GENERAL AND ADMINISTRATIVE EXPENSES		
Amortization	97,702	107,791
Consulting fees	81,141	71,761
Insurance, licenses and fees	-	244
Interest and bank charges	1,864	1,526
Honorarium	27,500	158,000
Office	541	29,212
Professional fees	35,848	185,134
Property taxes	78,181	81,559
Repairs and maintenance	4,353	29,057
Telephone and utilities	10,981	9,615
Wages and benefits	<u>289,561</u>	<u>102,840</u>
	<u>627,672</u>	<u>776,739</u>
INCOME BEFORE OTHER ITEMS	<u>2,329,330</u>	<u>3,513,904</u>
OTHER ITEMS		
Impairment loss	(2,200)	(276,014)
Uda Dune Baiyoh (House of Ancestors) (Schedule 2)	(131,295)	(210,660)
Community Hall Internet Cafe (Schedule 3)	(139,622)	(15,018)
Income from investments (Schedule 1)	648,282	1,156,470
Donation (Note 3)	<u>(744,667)</u>	<u>-</u>
	<u>(369,502)</u>	<u>654,778</u>
NET INCOME	<u>\$ 1,959,828</u>	<u>\$ 4,168,682</u>

See accompanying notes to these financial statements

TANO T'ENNEH LIMITED PARTNERSHIP
NON-CONSOLIDATED STATEMENT OF PARTNERS' SURPLUS
YEAR ENDED MARCH 31, 2023

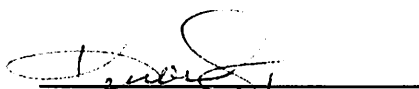
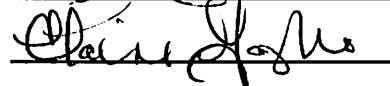
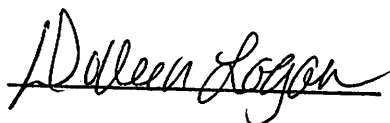
	LHEIDLI T'ENNEH BAND	TANO T'ENNEH GENERAL PARTNER CORPORATION	TOTAL 2023	TOTAL 2022 restated
BALANCE, BEGINNING OF YEAR				
As previously reported	\$ 23,782,596	\$ 12	\$ 23,782,608	\$ 19,032,712
Prior period adjustment (Note 7)	(2,488,519)	(249)	(2,488,768)	(1,824,733)
As restated	21,294,077	(237)	21,293,840	17,207,979
Share of net income	1,959,632	196	1,959,828	4,168,682
Drawings	(141,751)	(14,928)	(156,679)	(82,821)
BALANCE, END OF YEAR	<u>\$ 23,111,958</u>	<u>\$ (14,969)</u>	<u>\$ 23,096,989</u>	<u>\$ 21,293,840</u>

See accompanying notes to these financial statements

TANO T'ENNEH LIMITED PARTNERSHIP
NON-CONSOLIDATED BALANCE SHEET
MARCH 31, 2023

	2023	2022 restated
ASSETS		
CURRENT ASSETS		
Cash	\$ 970,743	\$ 7,515,410
Short term investment (Note 2)	8,019,233	-
Accounts receivable	1,561,317	1,297,858
Deposits	3,648	3,648
Due from related party (Note 3)	139,456	90,445
	<u>10,694,397</u>	<u>8,907,361</u>
INVESTMENTS (Note 4)	4,852,617	4,096,728
DUE FROM RELATED PARTIES (Note 3)	6,040,790	6,287,858
PROPERTY, PLANT AND EQUIPMENT (Note 5)	6,716,070	6,930,906
	<u>\$ 28,303,874</u>	<u>\$ 26,222,853</u>

Approved on behalf of the partners

 Partner
 Partner


See accompanying notes to these financial statements

TANO T'ENNEH LIMITED PARTNERSHIP
NON-CONSOLIDATED BALANCE SHEET
MARCH 31, 2023

	2023	2022
LIABILITIES		
CURRENT LIABILITIES		
Accounts payable and accrued liabilities	\$ 2,908,492	\$ 2,631,143
Due to government agencies	<u>64,076</u>	<u>63,553</u>
	2,972,568	2,694,696
DUE TO RELATED PARTY (Note 3)	<u>5,174</u>	<u>5,174</u>
	<u>2,977,742</u>	<u>2,699,870</u>
PARTNERS' SURPLUS		
PARTNERSHIP UNITS (Note 6)	2,229,143	2,229,143
PARTNERS' SURPLUS	<u>23,096,989</u>	<u>21,293,840</u>
	<u>25,326,132</u>	<u>23,522,983</u>
	<u>\$ 28,303,874</u>	<u>\$ 26,222,853</u>

See accompanying notes to these financial statements

TANO TENNEH LIMITED PARTNERSHIP
NON-CONSOLIDATED STATEMENT OF CASH FLOW
YEAR ENDED MARCH 31, 2023

	2023	2022 restated
CASH FLOWS FROM OPERATING ACTIVITIES		
Net income	\$ 1,959,828	\$ 4,168,682
Adjustments for items which do not affect cash		
Amortization	237,072	255,812
Equity earnings in LTN Enviro Consulting LP	(17,459)	(3,572)
Equity earnings in Lhai Ventures LP	(282,734)	(454,666)
Equity earnings in LTN Contracting Ltd	(346,478)	(675,320)
Equity earnings in Shas Resources LP	(1,611)	(22,489)
	<u>1,548,618</u>	<u>3,268,447</u>
Change in non-cash working capital items		
Short term investment	(8,019,233)	4,542,735
Accounts receivable	(263,459)	(77,253)
Accounts payable and accrued liabilities	277,350	764,894
Due from/to government agencies	523	6,077
	<u>(8,004,819)</u>	<u>5,236,453</u>
	<u>(6,456,201)</u>	<u>8,504,900</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of investments	-	(2,393,862)
Purchase of property, plant and equipment	(22,238)	-
	<u>(22,238)</u>	<u>(2,393,862)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Advances from (to) related parties	90,451	(2,716,825)
Partner drawings	(156,679)	(82,821)
	<u>(66,228)</u>	<u>(2,799,646)</u>
INCREASE (DECREASE) IN CASH	(6,544,667)	3,311,392
CASH, BEGINNING OF YEAR	<u>7,515,410</u>	<u>4,204,018</u>
CASH, END OF YEAR	<u>\$ 970,743</u>	<u>\$ 7,515,410</u>

See accompanying notes to these financial statements

TANO T'ENNEH LIMITED PARTNERSHIP
NOTES TO THE NON-CONSOLIDATED FINANCIAL STATEMENTS
MARCH 31, 2023

DESCRIPTION OF OPERATIONS

Tano T'enneh Limited Partnership is a limited partnership between Lheidli T'enneh Band and Tano T'enneh General Partner Corporation, providing support activities for Lheidli T'enneh Band's forestry, and resource territory for the benefit of the Band and its members.

1. BASIS OF ACCOUNTING AND SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with the Canadian accounting standards for private enterprises set out in Part II of the CPA Canada Handbook. These financial statements are prepared to assist the Partnership to meet the requirement of the partners of the Partnership, and as such, the basis of accounting used differs from International Financial Reporting Standards set out in Part I of the CPA Canada Handbook, the financial reporting framework applicable to the general purpose financial statements of the Partnership.

Limited Partnership Agreement

Lheidli T'enneh First Nation ('the Limited Partner') holds 99.99% of the Partnership units, and is allocated their respective share of net income or loss of the Partnership based on these holdings.

Tano T'enneh General Partner Corporation, (the 'General Partner'), acts as the General Partner and holds 0.01% of the Partnership units and is allocated their respective share of net income or loss of the Partnership based on these holdings.

These financial statements pertain to the partnership carried on under the name of Tano T'enneh Limited Partnership and accordingly do not include all the assets, liabilities, revenue and expenses of the individual partners.

Use of estimates

The preparation of financial statements in conformity with Canadian accounting standards for private enterprises requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. By their nature, these estimates are subject to measurement uncertainty. The effect of changes in such estimates on the financial statements in future periods could be significant. Accounts specifically affected by estimates in these financial statements are accounts receivable, property, plant and equipment and accounts payable and accrued liabilities.

TANO TENNEH LIMITED PARTNERSHIP
NOTES TO THE NON-CONSOLIDATED FINANCIAL STATEMENTS
MARCH 31, 2023

1. BASIS OF ACCOUNTING AND SIGNIFICANT ACCOUNTING POLICIES (continued)

Financial instruments

(i) Measurement of financial instruments

The Partnership initially measures its financial assets and financial liabilities at fair value adjusted by, in the case of a financial instrument that will not be measured subsequently at fair value, the amount of transaction costs directly attributable to the instrument. Amounts due to and from related parties are measured at the exchange amount, being the amount agreed upon by the related parties.

The Partnership subsequently measures its financial assets and financial liabilities at amortized cost. Changes in fair value are recognized in net income.

Financial assets measured at amortized cost include cash, short term investments, accounts receivable, due from related parties and property, plant and equipment.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities and due to related parties.

The Partnership does not measure and financial assets at fair market value.

(ii) Impairment

Financial assets measured at amortized cost are tested for impairment when there are indicators of possible impairment. When a significant adverse change has occurred during the period in the expected timing or amount of future cash flows from the financial asset or group of assets, a write-down is recognized in net income. The write down reflects the difference between the carrying amount and the higher of:

- the present value of the cash flows expected to be generated by the asset or group of assets;
- the amount that could be realized by selling the assets or group of assets;
- the net realizable value of any collateral held to secure repayment of the assets or group of assets.

When the events occurring after the impairment confirm that a reversal is necessary, the reversal is recognized in net income up to the amount of the previously recognized impairment.

TANO T'ENNEH LIMITED PARTNERSHIP
NOTES TO THE NON-CONSOLIDATED FINANCIAL STATEMENTS
MARCH 31, 2023

1. BASIS OF ACCOUNTING AND SIGNIFICANT ACCOUNTING POLICIES (continued)

Property, plant and equipment

Property, plant and equipment are recorded at cost. The Partnership provides for amortization using the declining balance method at rates designed to amortize the cost of the property, plant and equipment over their estimated useful lives. The annual amortization rates are as follows:

Buildings	4%
Office equipment	20%
Signs	5%

Investments

The equity method is used to account for the Partnership's investment in associated corporations and partnerships. This method of accounting brings into consolidated earnings the Partnership's share in earnings of the associated corporations and partnerships, which is also added to the carrying value of the investment. The excess of cost over the underlying share of equity in the investment since the date of acquisition is being amortized against the Partnership's share of earnings of the associated corporations and partnerships.

Revenue recognition

Revenue is recognized as services are rendered and collection is reasonably assured.

Revenue from the Community Hall Internet Cafe and Uda Dune Baiyoh (House of Ancestors) is recognized when goods are delivered and services are rendered and reasonable assurance exists regarding the consideration to be received and ultimate collection.

Revenue from Investments is recognized using the equity pickup method.

Income taxes

No provision has been made for income taxes in these financial statements, as the income will be taxable to the corporate partners.

TANO T'ENNEH LIMITED PARTNERSHIP
NOTES TO THE NON-CONSOLIDATED FINANCIAL STATEMENTS
MARCH 31, 2023

2. SHORT TERM INVESTMENT

	<u>2023</u>	<u>2022</u>
Variable rate GIC held with CIBC, at cost, with an interest rate of prime less 2.20%, maturing March 2024.	\$ 1,019,233	\$ -
Term deposits held with CIBC, at cost, with interest rates ranging from 3.00% to 4.55% per annum, maturing July 2023.	<u>7,000,000</u>	<u>-</u>
	<u>\$ 8,019,233</u>	<u>\$ -</u>

3. DUE FROM (TO) RELATED PARTIES

(a) The Partnership has the following related parties:

LTN Contracting Ltd. , 100% ownership
Tano Fuel Ltd., related by virtue of common ownership
Lheit Lit'en Development Corporation, related by virtue of common ownership
Lhai Ventures LP, 22.5% ownership
LTN Environmental Consulting GP, 51% ownership
LTN Environmental Consulting LP, 51% ownership
Lheidli T'enneh Band, parent company
Shas Resource LP, 12.5% ownership

(b) Transactions

During the year, the company entered into the following transactions with related parties. These transactions are in the normal course of operations and have been valued in these financial statements at the exchange amount which is the amount of consideration established and agreed to by the related parties.

	<u>2023</u>	<u>2022</u>
Donation - Lheidli T'enneh Band	\$ 744,667	\$ -

During the year, the Partnership made a donation to Lheidli T'enneh Band to offset the costs of the 2022 Annual General Assembly.

TANO T'ENNEH LIMITED PARTNERSHIP
NOTES TO THE NON-CONSOLIDATED FINANCIAL STATEMENTS
MARCH 31, 2023

3. DUE FROM (TO) RELATED PARTIES (continued)

(c) Due from related parties

	<u>2023</u>	<u>2022</u>
LTN Contracting Ltd.	\$ 139,456	\$ 90,445
Lheit Lit'en Development Corporation	2,182,336	2,182,336
LTN Environmental Consulting GP	3,852,679	4,099,747
Shas Resource LP	5,775	5,775
	<u>6,180,246</u>	<u>6,378,303</u>
Less current portion	<u>139,456</u>	<u>90,445</u>
Due beyond one year	<u>\$ 6,040,790</u>	<u>\$ 6,287,858</u>

The balances due from related parties are unsecured, non-interest bearing with no specific terms of repayment, with the exception of the amount due from LTN Contracting Ltd.

Of the amount due from LTN Contracting Ltd. \$2,603,550 is repayable at \$18,358 per month commencing August 2022, including interest at 3.3% per annum. The remaining balance is non-interest bearing with no specific terms of repayments.

(d) Due to related parties

	<u>2023</u>	<u>2022</u>
Lhai Ventures LP	\$ 23	\$ 23
LTN Environmental Consulting LP	5,151	5,151
	<u>\$ 5,174</u>	<u>\$ 5,174</u>

The balances due to related parties are unsecured, non-interest bearing with no specific terms of repayment.

4. INVESTMENTS

	<u>2023</u>	<u>2022</u>
Investment in LTN Contracting (100%)	\$ 3,875,912	\$ 3,420,216
Investment in LTN Environmental Consulting LP (51%)	21,874	4,415
	<u>\$ 4,852,617</u>	<u>\$ 4,096,728</u>

TANO TENNEH LIMITED PARTNERSHIP
NOTES TO THE NON-CONSOLIDATED FINANCIAL STATEMENTS
MARCH 31, 2023

5. PROPERTY, PLANT AND EQUIPMENT

	<u>2023</u>		
	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net Book Value</u>
Land	\$ 1,910,196	\$ -	\$ 1,910,196
Buildings	5,539,310	912,438	4,626,872
Office equipment	444,437	265,435	179,002
Signs	1,770,000	1,770,000	-
	<u>\$ 9,663,943</u>	<u>\$ 2,947,873</u>	<u>\$ 6,716,070</u>
	<u>2022</u>		
	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net Book Value</u>
Land	\$ 1,910,196	\$ -	\$ 1,910,196
Buildings	5,517,072	720,115	4,796,957
Office equipment	444,437	220,684	223,753
Signs	1,770,000	1,770,000	-
	<u>\$ 9,641,705</u>	<u>\$ 2,710,799</u>	<u>\$ 6,930,906</u>

6. PARTNERSHIP UNITS

	<u>2023</u>	<u>2022</u>
Issued and fully paid:		
2,229,144 Partnership Units	<u>\$ 2,229,143</u>	<u>\$ 2,229,143</u>

7. PRIOR PERIOD ADJUSTMENT

The comparative figures have been retroactively restated for an adjustment required as a result of an overpayment made under the Partnership's agreement with Canadian Forest Products Ltd. (Canfor) as described in Note 8. As a result of the overpayment the comparative figures have been restated as follows:

TANO T'ENNEH LIMITED PARTNERSHIP
NOTES TO THE NON-CONSOLIDATED FINANCIAL STATEMENTS
MARCH 31, 2023

7. PRIOR PERIOD ADJUSTMENT (continued)

	2022		2022
	Previously	Adjustment	Restated
	reported		
Accounts payable and accrued liabilities	\$ 142,375	\$ 2,766,117	\$ 2,908,492
Revenue	4,891,979	(664,035)	4,227,944
Partners' surplus, beginning of year	19,032,712	(1,824,733)	17,207,979
Partners' surplus, end of year	23,782,608	2,488,768	21,293,840

8. SUBSEQUENT EVENTS

During the year, the partnership entered into a license management agreement for First Nation Woodland License N2E, on the condition that forest license A90812 was surrendered to the Ministry of Forests. As a result of this surrender, Canfor recognized that they had made an overpayment to the partnership in past and current years under forest license A90812. Subsequent to the year end, on April 5, 2023, the Partnership entered into an agreement with Canfor, whereby the Partnership will repay Canfor amounts that were overpaid under forest license A90812. The payments will be made by way of set off and application against the subsequent six (6) quarterly fixed fee payments. The total overpayment to be repaid by the Partnership is \$2,854,443 which has been retroactively accrued in the applicable periods.

9. ECONOMIC DEPENDENCE

Tano T'enneh Limited Partnership generates the majority of its revenues from an agreement with Canadian Forest Products Ltd., the agreement is in effect until 2034. If the agreement is not renewed after this date operations of the Partnership will be reduced.

10. FINANCIAL INSTRUMENTS

Transactions in financial instruments may result in an entity assuming or transferring to another party one or more of the financial risks described below. The required disclosures provide information that assists users of non-consolidated financial statements in assessing the extent of risk related to financial instruments.

(a) Credit risk

The Partnership does have credit risk in accounts receivable of \$1,561,317 (2022 - \$1,297,858). Credit risk is the risk that one party to a transaction will fail to discharge an obligation and cause the other party to incur a financial loss. The Partnership maintains strict credit policies and limits in respect to counterparties. In the opinion of management the credit risk exposure to the Partnership is low and is not material.

TANO T'ENNEH LIMITED PARTNERSHIP
NOTES TO THE NON-CONSOLIDATED FINANCIAL STATEMENTS
MARCH 31, 2023

10. FINANCIAL INSTRUMENTS (continued)

(b) Concentration of credit risk

The Partnership does have concentration of credit risk. Concentration of credit risk is the risk that a customer has more than ten percent of the total accounts receivable balance and thus there is a higher risk to the business in the event of a default by one of these customers. Concentrations of credit risk relates to groups of counterparties that have similar economic or industry characteristics that cause their ability to meet contractual obligations to be similarly affected by changes in economic or other conditions. At March 31, 2023, receivables from 1 customer comprised approximately 93% of the total outstanding receivables. The Partnership reduces this risk by regularly assessing the credit risk associated with these accounts and closely monitoring any overdue balances. In the opinion of management the concentration risk exposure to the Partnership that is associated with their customers is low and is not material.

TANO T'ENNEH LIMITED PARTNERSHIP
SCHEDULE 1 - NON-CONSOLIDATED INCOME FROM INVESTMENTS
YEAR ENDED MARCH 31, 2023

	2023	2022 restated
REVENUE		
LTN Contracting Ltd	\$ 346,478	\$ 675,320
Lhai Ventures LP	282,734	454,666
LTN Environmental Consulting LP	17,459	3,573
Shas Resources LP	1,611	22,489
LTN Environmental Consulting GP	-	422
	\$ 648,282	\$ 1,156,470

TANO T'ENNEH LIMITED PARTNERSHIP
SCHEDULE 2 - NON-CONSOLIDATED Uda Dune Baiyoh (House of Ancestors)
Schedule of Revenue & Expenditures
YEAR ENDED MARCH 31, 2023

	2023	2022 restated
REVENUE	\$ 508,065	\$ 345,479
DIRECT COSTS		
Wages and benefits	375,175	282,558
Materials and supplies	62,011	47,778
Equipment rental	-	3,911
	<u>437,186</u>	<u>334,247</u>
GROSS PROFIT	<u>70,879</u>	<u>11,232</u>
GENERAL AND ADMINISTRATIVE EXPENSES		
Advertising	6,079	6,690
Amortization	139,371	148,021
Consulting fees	-	542
Insurance, licenses and fees	8,074	13,530
Office	2,249	5,142
Repairs and maintenance	20,260	13,993
Telephone and utilities	26,141	33,974
	<u>202,174</u>	<u>221,892</u>
NET LOSS	<u>\$ (131,295)</u>	<u>\$ (210,660)</u>

TANO T'ENNEH LIMITED PARTNERSHIP
SCHEDULE 3 - NON-CONSOLIDATED Community Hall Internet Cafe Schedule of
Revenue & Expenditures
YEAR ENDED MARCH 31, 2023

	2023	2022 restated
REVENUE	\$ 204,094	\$ 179,546
DIRECT COSTS		
Materials and supplies	154,322	85,873
Wages and benefits	140,322	94,841
Equipment rental	9,051	3,343
	<u>303,695</u>	<u>184,057</u>
GROSS LOSS	<u>(99,601)</u>	<u>(4,511)</u>
EXPENSES		
Advertising	5,538	4,881
Consulting fees	-	600
Insurance, licenses and fees	349	370
Office	5,507	354
Repairs and maintenance	8,648	2,402
Telephone and utilities	19,979	1,900
	<u>40,021</u>	<u>10,507</u>
NET LOSS	<u>\$ (139,622)</u>	<u>\$ (15,018)</u>