

Canadian
Teleradiology
Services, Inc.

Unaudited Condensed
Interim Financial Statements

For the Three and Nine Months Ended
September 30, 2020

(Expressed in Canadian Dollars)

Canadian Teleradiology Services, Inc.

Unaudited Condensed Interim Statements of Financial Position

(Expressed in Canadian dollars)

As at	September 30, 2020	December 31, 2019
	(\$)	(\$)
Assets		
Current Assets		
Cash	10,357	-
Accounts receivable (Note 3)	550,696	515,919
Due from parent company (Note 10 and Note 4)	40,269	92,496
HST receivable	29,730	6,145
Prepaid expenses and deposits	23,003	7,450
Total Current Assets	654,055	622,010
Investment (Note 4)	142,395	-
Right-of-use assets (Note 5)	58,889	83,437
Total Assets	855,339	705,447
Liabilities and Shareholders' Deficiency		
Current Liabilities		
Bank overdraft	-	2,103
Accounts payable and accrued liabilities (Note 6)	1,217,241	1,170,874
Current portion of lease liabilities (Note 7)	31,540	27,552
Current portion of long-term debt (Note 8)	50,543	98,995
Due to director (Note 9)	50,655	64,090
Loan Payable (Note 12)	25,000	-
Total Current Liabilities	1,374,979	1,363,614
Non-Current Liabilities		
Lease liabilities (Note 7)	37,030	60,697
CEBA loan (Note 8)	40,000	-
Total Non-Current Liabilities	77,030	60,697
Total Liabilities	1,452,009	1,424,311
Shareholders' Deficiency		
Common share capital (Note 9)	130,669	130,669
Deficit	(727,339)	(849,533)
Total Shareholders' Deficiency	(596,670)	(718,864)
Total Liabilities and Shareholders' Deficiency	855,339	705,447

Nature of Operations and Going Concern (Note 1)

Subsequent Events (Note 13)

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

Approved by the Board of Directors

(signed) "Mitch Geisler"

Mitch Geisler, Director

(signed) "Robert Landau"

Robert Landau, Director

Canadian Teleradiology Services, Inc.
Unaudited Condensed Interim Statements of Comprehensive Income
(Expressed in Canadian dollars)

	Three Months Ended September 30		Nine Months Ended September 30	
	2020	2019	2020	2019
	(\$)	(\$)	(\$)	(\$)
Revenues				
Teleradiology	1,498,626	1,336,215	3,903,277	3,812,973
Admin and sublease and other	19,749	35,322	113,125	110,607
Total Revenue	1,518,375	1,371,537	4,016,402	3,923,580
Cost of Sales				
Reading fees	1,198,901	1,074,560	3,121,658	3,057,787
Medical images and archiving	17,916	17,493	47,981	52,675
Internet connectivity	3,000	5,340	10,050	16,057
Radiologists and medical director expenses	12,350	10,200	35,040	31,550
Total Cost of Sales	1,232,167	1,107,593	3,214,729	3,158,069
Gross Profit	286,208	263,944	801,673	765,511
Expenses				
Salaries and wages (Note 10)	92,327	93,799	280,187	199,593
Royalty (Note 11)	34,096	31,893	93,349	61,088
Management fees	-	-	-	156,582
Finance costs	16,903	22,188	50,061	66,662
General and administrative	26,396	8,525	66,003	32,669
Professional fees	53,258	3,039	137,026	3,489
Depreciation and amortization (Note 5)	8,183	13,476	24,548	48,051
Insurance	7,217	7,532	15,086	15,810
Premises rental	2,703	7,430	7,804	22,446
Foreign exchange	974	381	2,336	381
Travel and entertainment	2,000	1,570	2,694	2,353
Marketing	-	-	385	196
Total Expenses	244,057	189,833	679,479	609,320
Net Income and Comprehensive Income	42,151	74,111	122,194	156,191
Comprehensive Income per Share - Basic and Diluted	263	666	764	976
Weighted Average Number of Common Shares Outstanding	160	111	160	160

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

Canadian Teleradiology Services, Inc.

Unaudited Condensed Interim Statements of Shareholders' Equity

(Expressed in Canadian dollars)

	Common Shares		Contributed Surplus	Deficit	Total Shareholders' Deficiency
	Number of Common Shares	Amount \$			
Balance, December 31, 2018	100	10	39,159	(955,507)	(916,338)
Shares issued June 30, 2019	33	50,000	-	-	50,000
Shares issued September 30, 2019	27	41,500	-	-	41,500
Net income for the period	-	-	-	156,191	156,191
Balance, September 30, 2019	160	91,510	39,159	(799,316)	(668,647)
Net loss for the period	-	-	-	(50,217)	(50,217)
Balance, December 31, 2019	160	91,510	39,159	(849,533)	(718,864)
Net income for the period	-	-	-	122,194	122,194
Balance, September 30, 2020	160	91,510	39,159	(727,339)	(596,670)

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

Canadian Teleradiology Services, Inc.
Unaudited Condensed Interim Statements of Cash Flows
(Expressed in Canadian dollars)

For the Nine Months Ended September 30,	2020	2019
	(\$)	(\$)
Cash provided by (used for):		
Operating activities		
Net income and comprehensive income	122,194	156,191
Add items not affecting cash:	-	
Depreciation and amortization	24,548	48,051
Interest accrued on director loan	4,559	6,796
	151,301	211,038
Changes in working capital items		
Accounts receivable	(34,777)	118,605
HST receivable/payable	(23,585)	5,290
Prepaid expenses and deposits	(15,553)	(2,451)
Accounts payable and accrued liabilities	41,808	(35,380)
	119,194	297,102
Investing activities		
Purchase of computer equipment	-	(4,237)
Lease liabilities	-	94,181
	-	89,944
Financing activities		
Advances to parent company	(90,168)	(132,295)
Advances from directors	(13,435)	(33,863)
Lease payments	(19,679)	(129,509)
Proceeds from CEBA loan	40,000	-
Proceeds from Good2Go2 loan	25,000	-
Proceeds from long-term debt	-	16,402
Repayments of long-term debt	(48,452)	-
	(106,734)	(279,265)
Increase in cash	12,460	107,781
Bank overdraft, beginning of period	(2,103)	(67,835)
Cash (bank overdraft), end of period	10,357	39,946

Supplemental Cash Flow Information (Note 13)

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

Canadian Teleradiology Services, Inc.
Notes to the Unaudited Condensed Interim Financial Statements
For the three and nine months ended September 30, 2020
(Expressed in Canadian Dollars)

1. Nature of Operations and Going Concern

Canadian Teleradiology Services, Inc. ("CTS" or the "Company") is incorporated federally under the Canada Business Corporations Act. The Company's principal business activity is providing Teleradiology services (remote radiology) to smaller urban and rural hospitals, using licensed IT platforms and hosted servers.

The Company's registered head office is 304-85 Scardale Rd., Toronto, ON, Canada M3B 2R2. The Company's website is www.ctsrad.com.

These unaudited condensed interim financial statements have been prepared based on the basis of accounting principles applicable to a going concern, which assumes that the Company will continue in operation for the foreseeable future and will be able to realize its assets and discharge its liabilities in the normal course of operations.

Despite the Company generating comprehensive income of \$122,194 during the nine months ended September 30, 2020, several adverse conditions cast significant doubt on the validity of the going concern assumption. Notably at September 30, 2020, the Company's accumulated deficit was \$727,339 and its working capital deficiency was \$720,924. These conditions indicate that material uncertainties exist that cast significant doubt on the Company's ability to continue as a going concern. The Company's ability to continue as a going concern is dependent upon raising additional capital to meet its present and future commitments and on achieving sustained profitable commercial operations.

These unaudited condensed interim financial statements do not reflect adjustments to the carrying values of assets and liabilities that would be necessary if the Company were unable to continue as a going concern and achieve profitable commercial operations and/or obtain adequate financing and support from its parent company, shareholders and trade creditors.

If the going concern assumption was not appropriate for these unaudited condensed interim financial statements, adjustments would be necessary to the carrying values of assets and liabilities, net and comprehensive loss, and statements of financial position classifications used. Such adjustments could be material.

In March 2020, the World Health Organization declared a global pandemic related to the virus known as COVID-19. The expected impacts on global commerce are anticipated to be far reaching. To date there have been significant wide-spread stock market declines and the movement of people and goods has become restricted. As the Company has no material operating income or cash flows, it will be reliant on additional financing to fund ongoing operations and future acquisitions. An extended disruption may affect the Company's ability to obtain additional financing. The impact on the economy and the Company is not yet determinable; however, the Company's financial position, results of operations and cash flows in the current six month period have been impacted as patient volume has decreased resulting in decreased revenues for the Company. The Company's financial position, results of operations and cash flows in future periods may be materially affected. In particular, there may be heightened risk of liquidity or going concern uncertainty.

2. Basis of Preparation

Statement of compliance

The Company applies International Financial Reporting Standards ("IFRS") as issued by the International Accounting Standards Board ("IASB") and interpretations issued by the IFRS Interpretations Committee ("IFRIC"). These unaudited condensed interim financial statements have been prepared in accordance with International Accounting Standard 34, Interim Financial Reporting. Accordingly, they do not include all of the information required for full annual financial statements required by IFRS as issued by IASB and interpretations issued by IFRIC. On December 17, 2020, the Board of Directors of the Company approved the financial statements.

Canadian Teleradiology Services, Inc.
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The policies applied in these unaudited condensed interim financial statements are based on IFRS issued and outstanding as of September 3, 2020, the date the Board of Directors approved the financial statements. The same accounting policies and methods of computation are followed in these unaudited condensed interim financial statements as compared with the most recent annual financial statements as at and for the year ended December 31, 2019, except as noted below. Any subsequent changes to IFRS that are given effect in the Company's annual financial statements for the year ending December 31, 2020 could result in restatement of these unaudited condensed interim financial statements.

Basis of measurement

These unaudited condensed interim financial statements have been prepared on a historical cost basis, with the exception of financial instruments classified at fair value through profit or loss ("FVTPL"). In addition, these unaudited interim condensed financial statements have been prepared using the accrual basis of accounting except for cash flow information.

Functional and presentation currency

These unaudited condensed interim financial statements are presented in Canadian dollars, which is also the Company's functional currency.

New Accounting Pronouncements

IAS 1 – Presentation of Financial Statements ("IAS 1") and IAS 8 – Accounting Policies, Changes in Accounting Estimates and Errors ("IAS 8") were amended in October 2018 to refine the definition of materiality and clarify its characteristics. The revised definition focuses on the idea that information is material if omitting, misstating or obscuring it could reasonably be expected to influence decisions that the primary users of general-purpose financial statements make on the basis of those financial statements. The amendments are effective for annual reporting periods beginning on or after January 1, 2020. There was no impact on the Company's interim financial statements.

Business Combinations ("IFRS 3") - In October 2018, the IASB issued an amendment to IFRS 3, effective for annual periods beginning on or after January 1, 2020 with early adoption permitted. The amendment clarifies that a business must include, at minimum, an input and a substantive process that together contribute to the ability to create outputs, and assists companies in determining whether an acquisition is a business combination or an acquisition of a group of assets by providing supplemental guidance for assessing whether an acquired process is substantive. The Company has decided to early adopt the amendments to IFRS 3 effective January 1, 2019 and shall apply the amended standard in assessing business combinations on a prospective basis. For acquisitions that are determined to be acquisitions of assets as opposed to business combinations, the Company allocates the transaction price to the individual identifiable assets acquired and liabilities assumed on the basis of their relative fair values, and no goodwill is recognized. Acquisitions that continue to meet the definition of a business combination are accounted for under the acquisition method, without any changes to the Company's accounting policy. There was no impact on the Company's interim financial statements

3. Accounts Receivable

Trade and other receivables are collectible from customer sales. The following table is an aging analysis of the Company's trade and other receivables for the periods set out:

	Total Accounts Receivable \$	Aging in Days			
		Current	31 to 60	61 to 90	91+
September 30, 2020	550,696	450,660	94,732	(60)	5,364
December 31, 2019	515,919	515,492	49	378	-

As at September 30, 2020 and December 31, 2019, no impairment was recorded for any portion of the accounts receivables. The Company held no collateral for any receivable amounts outstanding as at September 30, 2020 and December 31, 2019.

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Notes to the Unaudited Condensed Interim Financial Statements
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4. Investment

On June 9, 2020, CTS entered into an agreement whereby \$142,394 of its loan receivable from MEDD Medical Imaging Corp. ("MIC"), a related party, see note 10, was settled on receipt of 78,982,222 common shares of MIC. Management determined that the Company has significant influence over MIC and treated the MIC shares as an associate investment and applied equity method accounting. At each reporting period the Company will review the accounting treatment for this investment and will make any adjustments in the future as required under IFRS (see Note 12 Subsequent Events).

Balance at January 1, 2020	\$ -
Investment in associate	142,394
Loss from investment in associate	-
Balance at September 30, 2020	\$ 142,394

The following table is a summary of the financial information of MIC on a 100% basis as September 30, 2020. The information is based on the unaudited management prepared financial statements of MIC.

As at September 30, 2020

Total assets	\$2,102
Total liabilities	\$4,481,554
Net loss for the nine months ended September 30, 2020	\$374,031

5. Right-of-use Assets

Right-of-use assets consist of office space and computers. Computers are amortized over 36 months and office space is amortized over 36 months. The following table sets out the changes in the Company's Right-of-use Assets for the period set out:

Balance, January 1, 2019	\$129,509
Amortization	<u>(46,072)</u>
Balance, December 31, 2019	83,437
Amortization	<u>(24,548)</u>
Balance, September 30, 2020	<u>\$58,889</u>

6. Accounts Payable and Accrued Liabilities

Trade and other payables are principally comprised of amounts outstanding for subcontracted radiologists and for amounts relating to operating activities. The following table comprises accounts payable and accrued liabilities for the periods set out:

	<u>September 30, 2020</u>	December 31, 2019
Accounts payable	\$ 1,095,650	\$1,042,209
Accrued liabilities	121,591	128,665
	<u>\$ 1,217,241</u>	<u>\$1,170,874</u>

The standard maturity terms of the Company's trade and other payables are 30 to 60 days.

Included in accrued liabilities, \$91,785 and \$15,201 representing the accrued salary for the Company's CEO and CFO respectively, and \$14,605 representing expenses paid by the Company's CFO on behalf of CTS.

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7. Lease Liabilities

The Company leases end in July and August 2022. The aggregate lease payment is \$3,732/monthly. The changes in the Company's lease liabilities is presented in the table below for the periods set out:

Balance, January 1, 2019	\$ -
Additions	123,659
Lease payments	(35,410)
Balance, December 31, 2019	88,249
Lease payments	(19,679)
Balance, September 30, 2020	\$68,570

The following table presents the balance of the Company's lease liabilities for the periods set out:

	September 30, 2020	December 31, 2019
Current portion	\$31,540	\$27,552
Long term portion	37,030	60,697
Balance, September 30, 2020	\$68,570	\$88,249

\$3,077 of the company's lease liability was deferred until the fourth quarter of 2020.

8. Long Term Debt

The following table sets out the changes in the Company's long term debt for the periods set out:

Balance, January 1, 2019	\$ 95,834
Proceeds from iCapital	80,000
Debt repayments	(76,839)
Balance, December 31, 2019	98,995
Proceeds from CEBA	40,000
Debt repayments	(48,452)
Balance, September 30, 2020	\$90,543

The following table sets out the balance of the Company's long term debt for the periods set out:

	September 30, 2020	December 31, 2019
iCapital Financial Services Corp.	\$ 50,543	\$ 98,995
TD Canada Trust - CEBA	\$40,000	-
TOTAL	\$90,543	\$98,995

iCapital Financial Services Corp. ("iCapital")

The Company has a term loan from iCapital that was originally issued on December 5, 2018, for the principal amount of \$100,000 with a total repayment amount of \$143,000. The loan had daily payments of \$397 and matured in June 2020. There was a 3% initiation fee on the principal amount.

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On May 8, 2019, the Company borrowed an additional \$80,000 from iCapital, with a total cost of borrowing of \$114,400, and the daily payments were adjusted to \$600 per day. On September 12, 2019, the daily payments were reduced to \$300 per day until January 10, 2020. The Company was paying \$1,250 a week until June 30, 2020, at which time the payments changed to \$1,800 a week. The loan matured in November 2020 and was paid in full subsequent to the period end (see Subsequent Events Note 12).

The iCapital loan was secured by a general security agreement covering all the Company's current and future assets, additionally the CEO of the Company has executed a personal guarantee on the loan.

For the nine months ended September 30, 2020, the Company incurred interest on the loan of \$20,252 (September 30, 2019: \$28,571).

Canadian Emergency Response Account ("CEBA")

On April 17, 2020, the Company received \$40,000 from the CEBA through TD Canada Trust. The loan is non-interest bearing until December 31, 2022, at which time if paid back in full, \$10,000 is forgivable, and if not, the loan becomes a 3 year interest bearing term loan.

9. Common Share Capital

Authorized:

Unlimited number of common shares

Issued:

(1) On June 30, 2019, the Company issued 33 shares of Class A common shares to its CEO/Director in exchange for \$50,000 of money previously loaned to the Company.

(2) On September 30, 2019, the Company issued 27 Class A common shares to its CFO/Director in exchange for settling a \$15,000 loan and for \$26,000 of past due salary.

At September 30, 2020 and 2019 the Company did not have any potential dilutive instruments.

10. Related Party Transactions and Balances

During the periods ended September 30, 2020 and 2019 the Company maintained various transactions with related parties. The related parties consist of officers, directors and shareholders or companies controlled directly or indirectly by them. Details of the related parties including transactions and balances owing, or receivable, are as follows:

Related Party	Nature of Relationship
Mitchell Geisler	CEO, President and Director
Robert Landau	CFO and Director
MEDD Medical Imaging Corp. ("MIC")	CTS' US Parent Company

Related Party Transactions

Mitchell Geisler loaned the Company \$100,655 as of June 29th, 2018. The amount is represented by a promissory note and is due on June 30, 2022. Interest on the note is 10%. The promissory note is secured by any and all of the Company's assets. The Company can and has made early payments towards the principal amount of the loan. On June 30, 2019, Mr. Geisler converted \$50,000 of the loan into common shares of the Company.

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As at September 30, 2020, the balance of the loan was \$50,655 in principal and \$17,994 in accrued interest which is included in accounts payable and accrued liabilities (December 31, 2019: \$50,655 principal and \$13,435 interest) (September 30, 2019: \$50,655 principal and \$11,916 interest).

On September 24, 2019, the Company borrowed \$15,000 from Robert Landau with no set terms of repayment or interest. On September 30, 2019, the Company issued 27 Class A common shares to Robert Landau in exchange for settlement of the \$15,000 loan and \$26,500 of past due salary. At September 30, 2020, the outstanding amount due to Robert Landau of \$14,605 for expenses paid on behalf of CTS was included in accounts payable and accrued liabilities (December 31, 2019: \$9,605).

During the nine-month period ended September 30, 2020, CTS paid MEDD Medical Imaging Corp ("MIC") management fees, for executive salaries and certain corporate overhead, of Nil (September 30, 2019 - \$156,582).

During the period ended September 30, 2020, CTS advanced \$90,168 to MIC. On June 9, 2020, CTS converted \$142,395 of its loan receivable from MIC into common shares of MIC (see Investment Note 4 and Note 12 Subsequent Events). The amounts due from MIC are non-interest bearing and due on demand.

Key Management Compensation

The Company defines key management as its CEO, CFO and Directors. Key management compensation for the three and nine months ended September 30, 2020 was \$84,000 and \$252,000 respectively (September 30, 2019: \$72,000 and \$120,000, respectively).

For the three and nine month periods ended September 30, 2020, the Company recorded salary of \$42,000 and \$126,000, respectively to Mitch Geisler. (September 30, 2019: \$36,000 and 60,000, respectively). At September 30, 2020, included in accounts payable and accrued liabilities is \$91,875 of accrued salary (December 31, 2019: \$8,315) (September 30, 2019: \$32,000).

For the three and nine month periods ended September 30, 2020, the Company recorded salary of \$42,000 and \$126,000, respectively to Robert Landau. (September 30, 2019: \$36,000 and 60,000, respectively). At September 30, 2020, included in accounts payable and accrued liabilities is \$15,201 of accrued salary (December 31, 2019: Nil) (September 30, 2019: Nil).

11. Royalty Agreement

On October 1, 2018, CTS became party to the Amended and Restated Secured Royalty Purchase Agreement (the "Agreement") between CTS' parent company, MIC, and Flow Capital Corp ("Flow"). The terms impacting CTS were as follows:

- Effective October 1, 2018, CTS will pay a gross sales royalty based on of 2.5% of its revenues or \$6,000 USD (whichever is greater) monthly to Flow.
- There was a cross-guarantee such that CTS will guarantee all royalty payments of MIC and vice-versa. Note that MIC is subject to the same gross sales royalty provisions as CTS; however, MIC is currently dormant and accordingly not generating any revenues giving rise to a royalty obligation.
- The Agreement will terminate on cumulative royalty payments to Flow reaching \$4M USD.
- CTS may buyout the royalty obligation with a payment of \$2M USD to Flow.
- Agreement secured by a general security agreement covering all of the CTS' current and future assets.

On April 23, 2020, the Company agreed with Flow capital to defer 50% of its royalty payments due in April, May, and June to the 4th quarter of 2020.

On July 17, 2020, the Company and Flow entered into a Royalty Buyout Agreement (see Subsequent Events Note 12).

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12. Subsequent Events

On November 2, 2020, the Company entered into a share purchase agreement with Mitchell Geisler, the President of the Company to sell 39,491,111 of its common shares held in MEDD for proceeds of \$68,787. The transaction is expected to close on or before December 31, 2020.

On November 2, 2020, the Company entered into a share purchase agreement with Robert Landau, the Chief Financial Officer of the Company to sell 39,491,111 of its common shares held in MEDD for proceeds of \$68,787. The transaction is expected to close on or before December 31, 2020.

On December 7, 2020, the Company and Good2Go2 Corp. a Capital Pool Corporation ("Good2Go2") closed its business combination as the "Qualifying Transaction" of Good2Go2 (as such term is defined within the meaning of Policy 2.4 - Capital Pool Companies of the TSX Venture Exchange (the "Exchange")). In connection with the Business Combination Agreement, Good2Go2 advanced \$25,000 on an unsecured basis to CTS.

Pursuant to the terms of the Business Combination Agreement dated effective July 15, 2020 and subsequent amending agreements entered among the Company, Good2Go2 and 12199483 Canada Inc. ("Subco"), a wholly-owned subsidiary of Good2Go2, CTS and Subco amalgamated under the *Canada Business Corporations Act* on December 7, 2020. Immediately prior to the closing of the Qualifying Transaction, Good2Go2 consolidated its common shares on a 1.8-for-one basis (the "Consolidation") resulting in 3,027,778 post-Consolidation shares and changed its name to Leveljump Healthcare Corp.

An aggregate of 27,275,000 post-Consolidation shares of Leveljump Healthcare Corp. were issued to the holders of Common shares of CTS and placed in escrow pursuant to a value security escrow agreement pursuant to the policies of the Exchange and will be released in accordance with the terms thereof.

Prior to closing the Qualifying Transaction, CTS completed a two-tranche brokered private placement pursuant to which an aggregate of 10,061,622 subscription receipts of CTS ("Subscription Receipts") were issued (the "Subscription Receipt Financing") as follows: (i) 8,700,511 Subscription Receipts for aggregate cash gross proceeds of \$3,915,230; (ii) 1,111,111 Subscription Receipts to Flow Capital Corp. at a deemed value of \$500,000 as part of a Royalty Buy-Out; and (iii) 250,000 Subscription Receipts as payment for a work fee and advisory fee.

On July 17, 2020, in connection with the Transaction, CTS and its principal shareholder, MEDD Medical Imaging Corp., entered into a Royalty Buyout Agreement with Flow Capital as amended by Buyout Amending Agreements dated October 28, 2020 and November 24, 2020 respectively. The Flow Capital Royalty Buyout was completed prior to the Listing Date as follows:

- (i) C\$1,500,000 in cash;
- (ii) 1,111,111 Subscription Receipts (which have been issued along with the First Tranche Closing) at a deemed value of \$500,000; and
- (iii) 3,288,889 Resulting Issuer Shares, as a result of the Resulting Issuer Share allotment to be received by MEDD Medical Imaging Corp. in connection with the Transaction.

The common shares of Leveljump Healthcare Corp. resumed trading on the Exchange as a Tier 1 technology issuer on December 14, 2020 (the "Listing Date") under the new name "Leveljump Healthcare Corp.", with the trading symbol "JUMP".

Subsequent to the period ended September 30, 2020, the Company paid the iCapital term loan and interest in full in the amount of \$46,154.80

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On October 28, 2020, Flow Capital and each of Mitchell Geisler, Robert Landau and MEDD Medical Imaging Corp. entered into a Priority and Swap Agreement such that Geisler, Landau and MEDD will provide Flow Capital with all or most of their allotment of escrow released JUMP shares 180 days following the closing of the Qualifying Transaction in exchange for restricted JUMP shares held by Flow Capital, as an inducement for Flow to agree to the amended buyout of the Royalty and allow the QT to close. The Company has agreed to reimburse each of Geisler and Landau the sum of \$133,818 in exchange for the option on their shares as well as their tax burden on the share exchange. The Company has agreed to reimburse MEDD the sum of \$76,601 in exchange for the option on their shares as well as their tax burden on the share exchange.

13. Supplemental Cash Flow Information

The following table summarizes the non-cash transactions for the period set out:

Non-cash transactions	September 30, 2020 (\$)	September 30, 2019 (\$)
Shares issued for settlement of cash advances	-	50,000
Shares received in lieu of advances due from parent	142,395	-