Argo Corporation
(Formerly Steer Technologies Inc.)

CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS

FOR THE THREE AND NINE MONTHS ENDED SEPTEMBER 30, 2024, AND 2023
(Expressed in Canadian dollars)
(Unaudited)

NOTICE OF NO AUDITOR REVIEW OF CONDENSED INTERIM CONSOLIDATED FINANCIAL STATEMENTS

Under National Instrument 51-102 “Continuous Disclosure Obligations”, if an auditor has not performed a review of the interim financial statements, the financial statements must be accompanied by a notice indicating that they have not been reviewed by an auditor.

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 financial statements in accordance with standards established by CPA (Chartered Professional Accountants) Canada for a review of interim financial statements by an entity’s auditor.

November 29, 2024

Argo Corporation (Formerly Steer Technologies Inc.)
Condensed Consolidated Interim Financial Statements
For the Three and Nine Months Ended September 30, 2024, and 2023
(Unaudited - In Canadian dollars, except where otherwise indicated)

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Argo Corporation (Formerly Steer Technologies Inc.)
Condensed Consolidated Interim Statements of Financial Position
(Unaudited - In Canadian dollars, except where otherwise indicated)

As at	Notes		September 30, 2024		December 31, 2023
ASSETS					
Current assets					
Cash and cash equivalents		$	103,250	$	146,169
Trade and other receivables	11		657,675		339,514
Prepaid expenses and deposits	12		36,480		-
			797,405		485,683
Restricted investment	13		45,168		61,968
Deposits			19,644		-
Investment in preferred shares	15		-		433,812
Investment in associate	16		20,234,282		23,726,489
Equipment	17		390,712		47,539
Intangible assets - Custom Software	14		133,127		315,421
Deferred income tax assets			127,760		125,129
Assets held for sale	29		152,218		-
Total assets		$	21,900,315	$	25,196,041
LIABILITIES					
Current liabilities					
Accounts payable and accrued liabilities	18	$	7,163,585	$	9,539,128
Customer deposits			326,962		454,766
Deferred revenue	5		-		46,566
Due to related party	25		-		195,559
Short Term Loans	19		375,000		-
Lease liabilities – current	28		276,223		3,496,528
Income tax payable			123,844		121,295
Liabilities held for sale	29		8,476,918		-
			16,742,532		13,853,842
Loans	19		160,000		160,000
Lease liabilities	28		2,172,736		9,536,185
Convertible debt	19		2,722,446		-
Total liabilities			21,797,714		23,550,027
SHAREHOLDERS' EQUITY					
Share capital	21		78,440,487		75,937,779
Contributed surplus	22		12,947,697		15,384,438
Accumulated other comprehensive loss			(323,296)		(51,737)
Warrants	19		1,125,137		-
Conversion feature			190,177		-
Deficit			(92,277,600)		(89,624,466)
Total shareholders' equity			102,601		1,646,014
Total liabilities and shareholders' equity		$	21,900,315	$	25,196,041

Commitments, contingencies and guarantees — Note 27
Subsequent events — Note 30

Approved by:
(signed) "Qamar Qureshi" Director/Co-CEO *(signed) "Praveen Arichandran"* Director/Co-CEO

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

Argo Corporation (Formerly Steer Technologies Inc.)
Condensed Consolidated Interim Statements of Loss and Comprehensive Loss
(Unaudited - In Canadian dollars, except where otherwise indicated)

	Notes	For the three months ended September 30, 2024	For the three months ended September 30, 2023	For the nine months ended September 30, 2024	For the nine months ended September 30, 2023
CONTINUING OPERATIONS					
REVENUE	5	$ 449,567	$ 101,851	$ 1,007,536	$ 14,702,940
EXPENSE					
Cost of revenue	6	29,519	59,676	55,792	17,132,168
General and administration	7	1,019,001	377,350	2,776,422	3,139,278
Operational support	8	520,911	274,024	1,201,564	2,635,898
Research and development	9	614,149	122,573	1,146,783	546,419
Sales and marketing	10	73,054	73,068	164,841	481,642
Amortization	12	37,108	196,865	106,597	590,599
Depreciation	15	10,941	84,831	18,783	628,252
Total operating expenses		2,304,683	1,188,387	5,470,782	25,154,256
OPERATING LOSS		(1,855,116)	(1,086,536)	(4,463,246)	(10,451,317)
OTHER INCOME (EXPENSES)					
Foreign exchange gain (loss)		(28,460)	(93,854)	(242,986)	55,591
Interest expenses		(532,931)	(61,018)	(1,244,865)	(221,867)
Interest income		1,023	272	3,020	11,222
Gain/(loss) on Termination		279,606	-	(30,712)	-
Fair value gain/ (loss) on investment	14			297,361	(30,704)
Account Payable Settlements		301,483	-	400,222	-
Share of gain/(loss) on an associate	14	(593,014)	(2,860,412)	(2,728,885)	35,946,312
Write down of intangible asset and		(211,182)	-	(211,181)	-
Other (loss) from write off of discontinued operation receivables		(10,285,769)	(115,015)	(10,285,769)	-
Penalties and settlement		(68,500)	-	(78,163)	-
Net income/(loss) from continuing operations		$ (12,992,860)	$ (4,216,563)	$ (18,585,205)	$ 25,309,238
DISCONTINUED OPERATIONS					
Net income/(loss) from discontinued		12,296,195	(1,037,987)	15,425,829	(4,092,007)
NET LOSS		(696,665)	(5,254,550)	(3,159,377)	21,217,231
Cumulative translation adjustment		(174,518)	(253,879)	(271,560)	(59,695)
NET INCOME/(LOSS) AND COMPREHENSIVE LOSS		(871,183)	(5,508,429)	(3,430,936)	21,157,535
Income/(loss) per share – Basic and diluted		$ (0.01)	$ (0.04)	$ (0.02)	$ 0.16
Weighted average number of shares outstanding Basic and diluted		133,367,099	132,944,615	133,085,443	132,944,615

Argo Corporation (Formerly Steer Technologies Inc.)
Condensed Consolidated Interim Statements of Changes in Equity
(Unaudited - In Canadian dollars, except where otherwise indicated

	Note	Number of common shares	Share capital	Contributed surplus	Contributed surplus - Convertible Debenture	Warrants	Deficit	Accumulated other comprehensive loss	Total shareholders' equity
Balance, December 31, 2022		**132,944,615**	**$ 75,937,779**	**$ 14,718,042**	**$ -**	**$ -**	**$ (90,034,268)**	**$ (161,372)**	**$ 460,181**
Issuance of share capital/Warrants	23	-	-	-	-	-	-	-	0
Share issuance costs	23	-	-	-	-	-	-	-	0
Acquisition of Food Hwy		-	-	-	-	-	-	-	0
Exercise of RSUs	24	-	-	-	-	-	-	-	0
Share-based payments	23,24	-	-	588,683	-	-	-	-	588,683
Net income/(loss) and comprehensive loss		-	-	-	-	-	21,217,230	(59,790)	21,157,440
Balance, September 30, 2023		**132,944,615**	**$ 75,937,779**	**$ 15,306,725**	**$ -**	**$ -**	**$ (68,817,038)**	**$ (221,063)**	**$ 22,206,303**
Balance, December 31, 2023		**132,944,615**	**$ 75,937,779**	**$ 15,384,438**	**$ -**	**$ -**	**$ (89,118,223)**	**$ (51,737)**	**$ 2,152,257**
Issuance of share capital	23	-	-	-	-	-	-	-	-
Issurance of Convertible Debenture	23	-	-	-	190,177	1,125,137	-	-	1,315,314
Share issuance costs		-	-	-	-	-	-	-	-
acquisition of Food Hwy		-	-	-	-	-	-	-	-
Stock issued for RSUs	24	474,642	2,502,708	(2,502,707)	-	-	-	-	-
Shared Based payments	23,24	0	-	65,966	-	-	-	-	65,966
Net loss and comprehensive loss		-	-	-	-	-	(3,159,377)	(271,560)	(3,430,936)
Balance, September 30, 2024		**133,419,257**	**$ 78,440,487**	**$ 12,947,697**	**$ 190,177**	**$ 1,125,137**	**$ (92,277,600)**	**$ (323,297)**	**$ 102,601**

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

Argo Corporation (Formerly Steer Technologies Inc.)
Condensed Consolidated Interim Statements of Cash Flows
(Unaudited - In Canadian dollars, except where otherwise indicated)

For the nine months ended September 30,	2024	2023
OPERATING ACTIVITIES		
Net Income/Loss for the period	$ (3,159,377)	$ 21,217,231
Add - Items not affecting cash:		
Depreciation and Amortization	127,082	1,218,851
Impairment of intangible assets	211,181	-
Share based payment	65,966	588,683
Write off Receivables	85,295	-
Loss on sale of equipment	25,016	-
Accretion of Convertible Debt	787,051	-
Fair value loss/(gain) on investment	2,728,885	(35,463,249)
Deferred income tax recovery	(2,631)	(101)
Restricted investments	16,800	74,537
Due to Related Parties	(195,559)	-
Discontinued Operations	(778,568)	4,360,272
Dilution of investment	(159,063)	-
Fair value loss/(gain) on preferred shares	(297,361)	30,704
	(545,281)	(7,973,072)
Net change in non-cash working capital items,		
(Increase) in trade and other receivables	(403,456)	(158,926)
(Increase) Decrease in prepaid expenses and deposits	(36,480)	61,817
(Increase) in long term deposit	(19,644)	822,332
(Increase) decrease in customer deposits	(127,804)	(287,131)
(Increase) decrease in inventory	-	2,911,452
Increase (decrease) in accounts payable and accrued liabilities	(2,375,543)	(4,801,121)
Increase (decrease) in deferred revenue	(46,566)	(99,572)
Increase (decrease) in income tax	2,549	(278)
Net change from operating activities	(3,552,225)	(9,524,499)
INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(410,323)	(13,097)
Proceeds from sale of property, plant and equipment	21,648	91,223
Increase in Intangible Asset	(135,666)	
Proceeds from disposal of ROU Assets	-	8,859,316
Proceeds from sale of Investment in FoodsUp		
	(524,341)	8,937,442
Net change from investing activities		
FINANCING ACTIVITIES		
Loan received - convertible debenture	375,000	
Proceeds of sale of convertible debt	2,598,240	-
Proceeds from Sale of Preferred Shares	731,173	-
Principal payment of lease liabilities (Note 28)	(321,591)	(1,277,265)
Dilution of Investment in FoodHighway	922,385	-
Net change from financing activities	4,305,207	(1,277,265)
Impact of currency translation adjustment on cash	(271,560)	(57,208)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	**(42,920)**	**(1,921,532)**
Cash and cash equivalents, beginning of period	146,169	2,063,539
Cash and cash equivalents, end of period	**$ 103,249**	**$ 142,007**

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

1. CORPORATE INFORMATION AND GOING CONCERN

Argo Corporation, previously named STEER Technologies Inc., was incorporated under the Business Corporations Act (Alberta) on January 18, 2018, as "High Mountain Capital Corporation" ("High Mountain"). On September 16, 2019, the Company amalgamated with 2696170 Ontario Inc. ("Subco"), a wholly-owned subsidiary of High Mountain, to form 5021780 Ontario Inc., a so a wholly-owned subsidiary of High Mountain. On December 31, 2019, High Mountain completed an amalgamation and continuance from a company incorporated under the Business Corporations Act (Alberta) to a company continued under the Business Corporations Act (Ontario) under the name "Facedrive Inc.". At its July 12, 2022, annual and special meetings of shareholders, the Company changed its name to "Steer Technologies Inc". On August 2, 2024, the Company received formal approval for change of its name through the Article of Amendment to "Argo Corporation".

The Corporation's head office and registered office is located at 545 King Street West, Suite 101, Toronto, ON, M5V 1M1 and has various other operational offices across North America. The Corporation is a reporting issuer in British Columbia, Alberta, Ontario and Nova Scotia. The Company's Common Shares are listed for trading on the TSXV and OTC Markets under the trading symbol "ARGH.V" and "ARGHF", respectively. The entire contents will use ARGH to present the Company in order to keep alignment and consistency.

The Company has developed an innovative system that provides end-to-end, technology-enabled transit and delivery solutions to cities, schools, and businesses. This platform generates revenue and value for shareholders by addressing modern transportation challenges such as accessibility, efficiency, and sustainability, while offering a seamless and efficient user experience. The Company's business offerings generally fall into three categories: Argo School, Argo City, and Argo DaaS (Delivery as a Service). All services are powered by the Company's proprietary data, analytics, and machine learning platform, which optimizes vehicle routing, manages demand, and integrates seamlessly with transit and delivery ecosystems. These solutions are designed to improve mobility, enhance community connectivity, and reduce environmental impact.

Services and Offerings

Argo Corporation is a technology venture that offers fully supported, end-to-end transit solutions to cities, transit agencies, governments and schools. The Company's current offerings are: 1) *Argo School:* With Argo School, families and schools benefit from safe, reliable student transportation with dedicated, certified, experienced drivers, supported by a full-service Argo School operations team, 2) *Argo City:* With Argo City, transit riders, administrators, operators and ultimately, governments and cities benefit from door-to-door, on-demand transportation that dynamically meets the needs of people and cities, supported by a full-service Argo City operations team, and 3) Delivery-as-a service: With retailers as our main vendors, end customers can enjoy delivery-to-door services from retail stores.

Going concern

The condensed consolidated interim financial statements have been prepared on a going concern basis, which assumes that the Company will be able to continue in operation for the foreseeable future and will be able to realize its assets and discharge its liabilities in the normal course of business.

(Unaudited - In Canadian dollars, except where otherwise indicated)

At September 30, 2024, the Company had a working capital deficiency of $15,945,128 and a net loss of $3,159,377. The continuation of the Company as a going concern is dependent on its ability to achieve positive cash flows from operations, to obtain the necessary equity or debt financing to continue with its planned market expansion, and to ultimately attain and maintain profitable operations. Although the Company has been successful in the past in obtaining financing, there is no assurance that it will be able to obtain adequate financing or that such financing will be on terms that are acceptable to the Company. These conditions indicate a material uncertainty that may cast significant doubt on the Company's ability to continue as a going concern. The condensed consolidated interim financial statements do not give effects to any adjustments to the carrying values of recorded assets and liabilities, revenue and expenses, the condensed consolidated interim statements of financial position classifications used and disclosures that might be necessary should the Company be unable to continue as a going concern, and such adjustments could be material.

2. BASIS OF PRESENTATION

(a) Statement of compliance

These unaudited condensed consolidated interim financial statements ("interim financial statements") have been prepared in accordance with International Financial Reporting Standards ("**IFRS**") as issued by the International Accounting Standards Board, applicable to the preparation of interim financial statements as set out in International Accounting Standard 34 Interim Financial Reporting ("IAS 34").

The Company has consistently applied the same accounting policies as described herein for all periods presented. These interim financial statements do not include all the disclosures required for a complete set of IFRS financial statements. Accordingly, they should be read in conjunction with the last audited consolidated annual financial statements and notes thereto for the year ended December 31, 2023 ("annual financial statements"), which are available on SEDAR at www.sedar.com. Selected explanatory notes are included in the interim financial statements to explain events and transactions that are significant to an understanding of the changes in the Company's financial position and performance since the last annual financial statements.

These condensed consolidated interim financial statements were authorized for issue by the Board of Directors of the Company on August 27, 2024.

(b) Basis of preparation

These interim financial statements include the accounts of the Company and its wholly-owned subsidiaries. All intercompany balances, transactions, income, and expenses have been eliminated on consolidation. Entities controlled by the Company and included in the interim financial statements are as follows:

SUBSIDIARIES	FUNCTIONAL CURRENCY	PRINCIPAL PLACE OF OPERATIONS	SEP 30, 2024 %	DECEMBER 2023 %
Facedrive Food Inc.	Canadian Dollar	Canada	100	100
Facedrive Health Inc.	Canadian Dollar	Canada	100	100

Food Hwy Canada Inc.	Canadian Dollar	Canada	100	100
Facedrive USA LLC.	US Dollar	United States	100	100
HiRide Share Ltd.	Canadian Dollar	Canada	100	100
Steer EV Canada Inc. (Held for sale)	Canadian Dollar	Canada	100	100
Steer Holdings, LLC (Held for sale)	US Dollar	United States	100	100
EcoCRED, LLC	US Dollar	United States	100	100
FoodsUp Inc.	Canadian Dollar	Canada	59.95	62.5
Meituan Canada Logistics Inc (February 6, 2023) (indirect subsdiary)	Canadian Dollar	Canada	62.5	-

(c) Reclassification

Certain prior year amounts have been reclassified for consistency with the current period presentation. These reclassifications had no effect on the reported results of operations or cash flow.

(d) Functional and Presentation Currency

These interim financial statements are presented in Canadian dollars ("$" or "C$"), the Company's functional currency. Each of the Company's foreign subsidiaries determines its own functional currency and items included in the interim financial statements of each foreign subsidiary are measured using that functional currency. Assets and liabilities of foreign operations having a functional currency other than the Canadian dollar are translated at the rate of exchange prevailing at the reporting date, and revenues and expenses at average rates during the period. Gains or losses on translation are accumulated as a component of equity. On the disposal of a foreign operation, or the loss of control, the component of accumulated other comprehensive income ("AOCI") relating to that foreign operation is reclassified to net income / loss.

3. SIGNIFICANT ACCOUNTING JUDGMENTS, ESTIMATES, AND ASSUMPTIONS

The preparation of these interim condensed consolidated financial statements in conformity with IFRS requires management to make certain judgments, estimates, and assumptions that affect the application of accounting policies, the reported amounts of revenues and expenses for the periods presented, and the carrying amounts of assets, and liabilities, and the disclosure of contingent liabilities, at the date of financial statements. The estimates and associated assumptions are based on historical experience and other factors, including expectations of future events believed to be reasonable, that are considered to be relevant, the results of which form the basis of the estimates made or judgement exercised that are not readily apparent from other sources. Actual results may differ from these estimates. Judgments and estimates are often interrelated. The Company's judgments and estimates are continually re-evaluated to ensure they remain appropriate. Revisions to accounting estimates are recognized in the period in which they are revised and in future periods affected.

The areas of significant judgement and estimation were identified in the Company's annual financial statements for the year ended December 31, 2023.

4. NEW ACCOUNTING PRONOUNCEMENTS

Standards, Amendments and Interpretations Issued and Adopted

Lease Liability in a Sale and Leaseback

In September 2022, the International Accounting Standards Board (IASB) issued amendments to IFRS 16 – Leases ("IFRS 16") relating to sale leaseback transactions for seller-lessees. The amendment adds a requirement that measuring lease payments or revised lease payments shall not result in the recognition of a gain or loss that relates to the right-of-use asset retained by the seller-lessee. The amendments are effective for annual reporting periods beginning on or after January 1, 2024. The Company adopted these amendments this year and determined there to be no material impact on the interim financial statements.

Non-current Liabilities with Covenants

In October 2022, the IASB issued amendments to IAS 1 – Presentation of Financial Statements, which specifies that covenants whose compliance is assessed after the reporting date do not affect the classification of debt as current or non-current at the reporting date. Instead, the amendments require disclosure of information about these covenants in the notes to the financial statements. The amendments are effective for annual reporting periods beginning on or after January 1, 2024. The Company adopted these amendments this year and determined there to be no material impact on the interim financial statements.

Supplier Finance Arrangements

In May 2023, the IASB issued amendments to IAS 7 – Statement of Cash Flows and IFRS 7 – Financial Instruments: Disclosures. The amendments add requirements to disclose information that allows users to assess how supplier finance arrangements affect an entity's liabilities, cash flows, and exposure to liquidity risk. The amendments are effective for annual reporting periods beginning on or after January 1, 2024. The Company adopted these amendments in the current year and determined there to be no material impact on the interim financial statements.

Standards issued but not yet effective

IFRS 18 - Presentation and Disclosure in Financial Statements ("IFRS 18"),

IFRS 18 has been issued to achieve comparability of the financial performance of similar entities. The standard, which replaces IAS 1, impacts the presentation of primary financial statements and notes, mainly the income statement where companies will be required to present separate categories of income and expense for operating, investing, and financing activities with prescribed subtotals for each new category. IFRS 18 will require management-defined performance measures to be explained and included in a separate note within the consolidated financial statements. The standard is effective for annual reporting periods beginning on or after January 1, 2027, including interim financial statements, and requires retrospective application. The Company is currently assessing the impact of the new standard.

(Unaudited - In Canadian dollars, except where otherwise indicated)

5. REVENUE

In the following table, revenue is disaggregated by nature:

	For the three months ended Sep 30, 2024	For the three months ended Sep 30, 2023	For the nine months ended Sep 30, 2024	For the nine months ended Sep 30, 2023
Revenue from continued operations				
B2B Marketplace	$ -	$ -	$ -	$ 13,685,641
School Bus Services	71,178	-	71,178	-
Other (Foods Delivery, Rideshare, Daas, Health)	378,389	101,852	936,358	1,016,905
Revenue from continued operations	**449,567**	**101,852**	**1,007,536**	**14,702,546**
Revenue from discontinued operations	**-**	**782,251**	**366,808**	**2,417,271**
Total revenue	**$ 449,567**	**$ 884,103**	**$ 1,374,343**	**$ 17,120,212**

6. COST OF REVENUE

Cost of revenue consists of:

	For the three months ended Sep 30, 2024	For the three months ended Sep 30, 2023	For the nine months ended Sep 30, 2024	For the nine months ended Sep 30, 2023
Automobile costs	$ -	$ -	$ -	$ 12,289,558
Cost of goods sold	-	(557)	743	2,859,871
Delivery on B2B Marketplace	-	34,485	-	1,438,316
Depreciation	-	-	-	-
Insurance expenses	-	12,156	-	-
Payment processing fees	-	10,279	-	153,556
Payout to drivers	24,618	-	36,920	347,110
Fuel costs	4,646	-	17,220	-
Other cost of revenue	255	3,312	910	43,756
	$ 29,519	**$ 59,676**	**$ 55,792**	**$ 17,132,168**

(Unaudited - In Canadian dollars, except where otherwise indicated)

7. GENERAL AND ADMINISTRATION

General and administration expense consists of:

	For the three months ended September 30, 2024	For the three months ended September 30, 2023	For the nine months ended September 30, 2024	For the nine months ended September 30, 2023
Consulting fees	$ 298,274	$ 51,133	$ 825,533	$ 196,845
Legal and accounting fees	45,540	27,202	388,691	545,605
Professional fees	393,573	-4,368	719,732	480,047
Salaries and benefits	86,289	114,328	271,000	1,120,251
Share-based compensation (Note 25)		82,163	65,965	242,763
Insurance	181,254	89,025	405,890	503,235
Other general and administration expenses	14,072	17,867	99,612	50,533
	$ 1,019,001	**$ 377,350**	**$ 2,776,422**	**$ 3,139,278**

8. OPERATIONAL SUPPORT

Operational support expenses consist of:

	For the three months ended Sep 30, 2024	For the three months ended Sep 30, 2023	For the nine months ended Sep 30, 2024	For the nine months ended Sep 30, 2023
Consulting fees	$ 118,053	$ 25,064	$ 210,522	$ 65,832
Rent- Office	175,931	118,397	470,439	295,430
Salaries and benefits	45,463	55,808	163,877	1,498,175
Share-based compensation (Note 25)	-	9,583	-	59,986
Telephone, internet and data	55,658	44,238	118,062	244,809
Warehouse expenses	-	-	-	446,459
Automobile	95,976	-	95,913	-
Other operational support expenses	29,830	20,934	142,752	25,209
	$ 520,911	**$ 274,024**	**$ 1,201,564**	**$ 2,635,899**

(Unaudited - In Canadian dollars, except where otherwise indicated)

9. RESEARCH AND DEVELOPMENT

Research and development expenses consist of:

	For the three months ended Sep 30, 2024	For the three months ended Sep 30, 2023	For the nine months ended Sep 30, 2024	For the nine months ended Sep 30, 2023
Consulting fees	$ 320,187	$ -	$ 482,785	$ 23,063
Salaries and benefits	260,051	119,391	568,098	501,361
Share-based compensation	-	3,182	-	21,995
Office Supplies	19,424	-	81,414	-
Travel expense	11,347	-	11,347	-
Meal expense	3,140	-	3,140	-
	$ 614,149	**$ 122,573**	**$ 1,146,783**	**$ 546,419**

10. SALES AND MARKETING

Sales and marketing expenses consist of:

	For the three months ended Sep 30, 2024	For the three months ended Sep 30, 2023	For the nine months ended Sep 30, 2024	For the nine months ended Sep 30, 2023
Consulting fees	$ 71,531	$ 52,538	$ 148,099	$ 105,759
Salaries and benefits	1,523	24,028	16,742	332,946
Share-based compensation (Note 26)	-	527	-	3,467
User incentives and marketing expenses	-	-4,025	-	39,470
	$ 73,054	**$ 73,068**	**$ 164,841**	**$ 481,642**

(Unaudited - In Canadian dollars, except where otherwise indicated)

11. TRADE AND OTHER RECEIVABLES

Trade and other receivables consist of:

	30-Sep-24	31-Dec-23
Trade receivables	203,144	289,534
HST recoverable	401,619	0
Other receivable	52,912	49980
	657,675	**339,514**

12. PREPAID EXPENSES

Current prepaid expenses consist of:

		September 30, 2024		December 31, 2023
Prepaid contractor expense	$	4,079	$	-
Other prepaid expenses		32,401		-
	$	**36,480**	**$**	**-**

13. RESTRICTED INVESTMENT

Restricted investment represents short-term deposit of $45,168 (2023 - $634,733) with an original maturity of twelve months bearing an interest within the range of 3% to 5.50% per annum. Originally, it was held as held as a collateral with the Company's banker for a letter of credit of $525,000 and a credit card facility of $104,000 (2022 - $104,000). However, due to missed payments, both restricted accounts have been withdrawn to pay outstanding balances.

(In Canadian dollars, except where otherwise indicated)

14. INTANGIBLE ASSETS

	Developed Technology - EcoCred	Developed Technology - School Bus Software	Total
Cost			
Balance, December 31, 2023	$ 2,787,927	$ -	$ 2,787,927
Addition	-	135,666	135,666
Balance, Sep 30, 2024	$ 2,787,927	$ 135,666	$ 2,923,593
Accumulated Amortization and Impairment			
Balance, December 31, 2022	$ 2,333,521	$ -	$ 2,333,521
Amortization	138,985	-	138,985
Balance, December 31, 2023	$ 2,472,506	$ -	$ 2,472,506
Amortization	104,058	2,539	106,597
Impairment	211,182	-	211182
Impact of currency translation	181	-	181
Balance, Sep 30, 2024	**$ 2,787,927**	**$ 2,539**	**$ 2,790,466**
Net book value			
At December 31, 2023	**$ 315,421**	**$ -**	**$ 315,421**
At Sep 30, 2024	**$ -**	**$ 133,127**	**$ 133,127**

15. INVESTMENT IN PREFERRED SHARES

During the period, the Company disposed of its investment in preferred shares in Westbrook Inc, for total proceeds of $750,000. The disposal was completed as part of the Group’s strategy to reallocate capital to align with its investment objectives.

(In Canadian dollars, except where otherwise indicated)

16. INVESTMENT IN FOODSUP

Balance, December 31, 2022	**-**
Fair value on investment	29,464,375
Share of net loss in associate	(5,737,886)
Balance, December 31, 2023	**23,726,489**
Fair value loss on investment	(2,728,885)
Dilution of investment	(763,323)
Balance, Sep 30, 2024	**20,234,281**

On June 11, 2024, the Company transferred 2,546 FoodsUp shares to FoodsUp in exchange for settlement of $763,322 of loan. The result of the exchange decreased the Company's percentage ownership of FoodsUp shares to 59.95%

Given the Company's interest in FoodsUp Inc. is accounted for using equity method in the condensed consolidated interim financial statements, the following table illustrates the summarized financial information of the Company's investment in FoodsUp Inc. as of September 30, 2024:

		As at September 30, 2024
Current assets	**$**	13,994,936
Non-current assets		20,205,143
Current liabilities		16,275,930
Non-current liabilities		14,811,895

		For the nine months ended September 30, 2024
Revenue	**$**	79,305,940
Cost of Goods Sold		(73,457,209)
Gross Profit		5,848,731
Expenses		(10,047,978)
Other income		26,262
Other expense		(39,720)
Loss before tax	$	**(4,212,705)**

(In Canadian dollars, except where otherwise indicated)

17. PROPERTY AND EQUIPMENT

		Computers		Furniture		Vehicles		Warehouse Equipment		Total
Cost										
Balance, December 31, 2022	$	166,956	$	38,071	$	284,463	$	463,255	$	952,745
Additions		8,500		-		-		18,400		26,900
Disposals		(55,066)		(2,916)		(284,463)		(481,655)		(824,100)
Impact of currency translation				-		-		-		-
Balance, December 31, 2023	$	120,390	$	35,155	$	-	$	-	$	155,545
Additions		53,726		-		356,597		-		410,323
Disposals		(33,839)		(35,155)		-		-		(68,994)
Impact of currency translation		3		-		-		-		-
Balance, Sep 30, 2024	**$**	**140,281**	**$**	**-**	**$**	**356,597**	**$**	**-**	**$**	**496,874**
Accumulated Depreciation										
Balance, December 31, 2022	$	52,376	$	13,357	$	28,650	$	98,408	$	192,791
Depreciation		40,567		7,177		9,005		24,231		80,980
Disposals		(7,107)		(680)		(37,655)		(122,639)		(168,081)
Impact of currency translation		2,316		-		-				2,316
Balance, December 31, 2023	$	88,152	$	19,854	$	-	$	-	$	108,006
Depreciation		29,678		2,344		13,480		-		45,502
Disposals		(25,145)		(22,198)		-		-		(47,343)
Impact of currency translation		-		-		-		-		-
Balance, September 30, 2024	**$**	**92,685**	**$**	**0**	**$**	**13,480**	**$**	**-**	**$**	**106,165**
Net Book Value										
At December 31, 2023	**$**	**32,238**	**$**	**15,301**	**$**	**0**	**$**	**-**	**$**	**47,539**
At September 30, 2024	**$**	**47,595**	**$**	**-**	**$**	**343,117**	**$**	**-**	**$**	**390,712**

(In Canadian dollars, except where otherwise indicated)

18. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

		September 30, 2024		December 31, 2024
Trade payables	$	3,563,780	$	4,300,112
Accrued liabilities and other payables		3,464,491		4,773,904
Other payables		-		300,000
Payroll liabilities and source deductions		-		20,097
Related party liabilities (Note 25)		135,314		145,015
	$	**7,163,585**	**$**	**9,539,128**

In 2023, the Company's former CEO paid a deposit of $300,000 as part of an agreement to take the Company private. Under the terms of the agreement, failure to meet the required milestones for taking the Company private would result in the forfeiture of the deposit. As the conditions for meeting this milestone were not achieved, the Company has recognized the $300,000 deposit as a reduction in accrued liabilities and other payables.

19. LOANS

Canada Emergency Business Account (CEBA) Loan

The Canada Emergency Business Account (CEBA) loan, partially forgivable, originally launched on April 9, 2020, was intended to support businesses during the COVID-19 pandemic. The outstanding balance as of January 18, 2024, converts to a non-amortizing term loan with full principal repayment due on December 31, 2026. Commencing January 19, 2024, the loan accrues interest of 5% per annum.

The Company did not repay the loan before January 18, 2024, and is not eligible for the forgivable portion. Consequently, the previously forgiven portion of $50,000, and recorded as government grant expense at year end December 2023, bringing the loan balance to $160,000 (2023 - $110,000). The Company has not made payment on the principal: The current outstanding balance is $160,000.

Convertible Debenture

	Debenture	Conversion Feature	Warrants	Total
Balance, December 31, 2023	-	-	-	-
Issuance - February 08, 2024	1,935,395	190,178	1,125,137	3,250,710
Accretion of debenture	787,051	-	-	407,398
Balance, Sep 30, 2024	**2,722,446**	**190,178**	**1,125,137**	**3,658,108**

Short Term loans

To facilitate the expansion of operations, the Company received $350,000 in short-term loans from third party entities. The interest accrued was $25,000. No further interest will be accrued.

20. FAIR VALUE MEASUREMENT

The Company uses various methods to estimate the fair values of assets and liabilities that are measured at fair value on a recurring or non-recurring basis in the condensed consolidated interim statements of financial position after initial recognition. The fair value hierarchy reflects the significance of inputs used in determining the fair values.

- Level 1 – fair value measurements are those derived from quoted prices (unadjusted) in active markets for identical assets or liabilities;
- Level 2 – fair value measurements are those derived from inputs other than quoted prices included within level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices); and
- Level 3 – fair value measurements are those derived from valuation techniques that include inputs for the asset or liability that are not based on observable market data (unobservable inputs).

The carrying values of cash and cash equivalents, restricted investment, trade and other receivables, accounts payable and accrued liabilities, amounts due to related party, and loans are considered reasonable approximations of their fair values due to the short-term nature of these instruments. The fair value measurement for investment in preferred shares is derived using level 3 inputs.

21. SHARE CAPITAL

The Company is authorized to issue an unlimited number of common shares and an unlimited number of preferred shares, issuable in series with no par value for both.

On July 12, 2024, the Company issued 474,642 shares that were vested Restricted Stock Units pending issuance. As of September 30, 2024, the Company has 133,419,257 common shares issued and outstanding (December 31, 2023 - 132,944,615) and no preferred shares issued and outstanding.

(In Canadian dollars, except where otherwise indicated)

22. OPTIONS, RESTRICTED SHARE UNITS AND WARRANTS

The Company's recorded share-based compensation for the three months ended September 30, 2024, and 2023 and nine months ended September 30, 2024, and 2023 comprised of the following:

		For the three months ended Sep 30, 2024		For the three months ended Sep 30, 2023		For the nine months ended Sep 30, 2024		For the nine months ended Sep 30, 2023
Options (a)	$	-	$	2,356	$	2,509	$	142,885
RSUs (b)		-		99,962		63,456		523,511
Total share-based compensations	**$**	**-**	**$**	**102,317**	**$**	**65,965**	**$**	**666,396**

- **Options**

Continuity of the Options issued and outstanding are as follows:

	Number of options		Weighted average exercise price
Outstanding, December 31, 2022	**1,224,971**	**$**	**1.94**
Expired/forfeited/cancelled	(582,851)		-
Outstanding, December 31, 2023	**642,120**	**$**	**1.60**
Expired/forfeited/cancelled	(166,060)		
Outstanding, Sep 30, 2024	**476,060**		**1.37**
Exercisable, Sep 30, 2024	**476,060**		**1.37**

As at September 30, 2024, the following Options were outstanding:

Number of options	Exercise price	Expiry date	Remaining contractual life (years)
90,580	1.90	April 7, 2026	1.52
45,290	2.28	April 7, 2026	1.52
30,190	3.31	April 7, 2026	1.52
310,000	1.25	November 18, 2024	0.39
476,060			**0.95**

(In Canadian dollars, except where otherwise indicated)

- **Restricted Share Units**

Continuity of the Company's RSUs issued and outstanding was as follows:

	Number of RSUs	Weighted average grant date fair value
Outstanding, December 31, 2022	1,021,794	3.61
Cancelled	(418,240)	0.95
Outstanding, December 31, 2023	**603,554**	**5.45**
Stock issued for RSU	**(474,642)**	
Outstanding, September 30, 2024	**128,912**	**2.99**
Vested, pending settlement and issue	**128,912**	**2.99**

- **Warrants**

Continuity of the warrants issued and outstanding are as follows:

	Number of warrants		Weighted average exercise price
Outstanding, December 31, 2022	**-**	**$**	**-**
Outstanding, December 31, 2023	**37,004,766**	**$**	**0.77**
Exercisable, September 30, 2024	**37,004,766**	**$**	**0.77**

In Q2 2024, the Company disclosed the potential issuance of 58,940,000 warrants, contingent upon the achievement of certain previously agreed-upon milestones. As of the reporting date in Q3 2024, the specified milestones have not been met. Consequently, the warrants have not been granted, and no associated accounting recognition has been reflected in the financial statements.

25. RELATED PARTY DISCLOSURES

Related parties include key management, the Board of Directors, close family members and entities which are controlled by these individuals as well as certain persons performing similar functions.

Key management personnel compensation

Key management personnel include those persons having authority and responsibility for planning, directing, and controlling the activities of the Company as a whole. The Company defines key management personnel as being the directors and key officers for the three and nine months ended September 30, 2024, and 2023, the compensation awarded to key management personnel is as follows:

(In Canadian dollars, except where otherwise indicated)

		For the three months ended September 30, 2024		For the three months ended September 30, 2023		For the nine months ended September 30, 2024		For the nine months ended September 30, 2023
Salaries, service fees and short-term benefits	$	137,860	$	85,928	$	491,927	$	217,500
Share based compensations		-		68,670		-		413,259
	$	**137,860**	**$**	**154,598**	**$**	**491,927**	**$**	**630,759**

Related party transactions

During the nine months ended September 30, 2024, and 2023, the Company incurred office space, operational supports, consulting, and product development expenses for services provided by the following related entities controlled by key officers or directors and the loan provided to key officers or directors:

		For the three months ended Sep 30, 2024	For the three months ended Sep 30, 2023		For the nine months ended Sep 30, 2024		For the nine months ended Sep 30, 2023
Connex Telecommunications Inc. (“**Connex**”)	$	-	791	$	-	$	43,826
Former CEO		-	52,912		-		122,603
	$	**-**	**53,703**	**$**	**-**	**$**	**166,429**

The above incurred expenses are included in cost of revenues, operational support expenses, research and development expenses, and the loan to the former CEO. Transactions with the related parties are measured at fair value.

As at September 30, 2024, the outstanding balance on the loan was $53,703, of which $6,889 is the interest accrued of the balance sheet date.

(In Canadian dollars, except where otherwise indicated)

Due to related parties:

As of September 30, 2024, and 2023 amounts due to related parties include:

	September 30, 2024		December 31, 2023
Directors	-	$	-
Founders	-		195,559
Entities controlled by key officers or directors	145,015		145,015
	145,015	**$**	**340,574**

Amounts due to directors and entities controlled by key officers or directors are included in accounts payable and accrued liabilities (Note 20). Amounts due to founders are included as due to related parties. The Company' The amounts owing by the Company are unsecured, and non-interest bearing, with no specific terms for repayment.

26. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES

The Company's primary financial risk management objective is to protect the Company's condensed consolidated interim financial position statement and cash flow. The Company's principal financial liabilities are comprised of accounts payable and accrued liabilities, lease liabilities and amounts due to related parties. The main purpose of these financial liabilities is to provide working capital for the Company's operations. During the normal course of operations, the Company may become exposed to market risk, credit risk and liquidity risk.

The Company's senior management oversees the management of these risks. The Company's senior management is supported by a Board of Directors that advises on financial risks and the appropriate financial risk governance framework for the Company.

Market risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk.

Currency risk

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. As of September 30, 2024, the Company is primarily exposed to foreign exchange risk through its United States dollars denominated, investment in preferred shares. The Company mitigates foreign exchange risk by monitoring foreign exchange rate trends. The Company does not currently hedge its currency risk.

Based on current exposures as at As of September 30, 2024, and assuming that all other variables remain constant, a 10% appreciation or depreciation of the Canadian dollar relative to the United

States dollar would result in a gain or loss of approximately $400 in the Company's interim consolidated statements of loss and comprehensive loss.

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. As of September 30, 2024, the Company is not exposed to significant interest rate risk.

Other price risk

Other price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate risk or currency risk), whether those changes are caused by factors specific to the individual financial instrument or its issuer or by factors affecting all similar financial instruments traded in the market.

Examples include changes in commodity prices or equity prices. As at September 30, 2024, the Company is not exposed to significant other price risk, except with regards to FVTPL investments.

Credit risk

Credit risk is the risk of an unexpected loss if a customer or counterparty to a financial instrument fails to meet its contractual obligation. The Company's financial instruments that are exposed to credit risk consist primarily of cash and cash equivalents and trade and other receivables. The Company reduces its credit risk on cash and cash equivalents by placing these instruments with financially stable and insured institutions. The Company mitigates its exposure to credit risk from trade and other receivables through a payment collection platform which processes users' pre-authorized credit cards. As payments from users are typically pre-authorized, the risk of credit loss is expected to be minimal. As of September 30, 2024, the Company is not exposed to significant credit risk.

Liquidity risk

Liquidity risk is the risk that the Company will not be able to meet its financial obligations as they become due. The Company's approach to managing liquidity is to ensure, as far ahead as possible, that it will always have sufficient liquidity to meet its liabilities when due, under normal and stressed conditions. The Company manages liquidity risk by reviewing its capital requirements on an ongoing basis. The Company continuously reviews both actual and forecasted cash flows in order to ensure that the Company has appropriate capital capacity.

(In Canadian dollars, except where otherwise indicated)

As at September 30, 2024		**Carrying Amount**	**Undiscounted Contractual Cash Flows**		
			< 1 year	**1 – 5 years**	**Total**
Accounts payables and accrued liabilities	$	7,163,585	7,163,585		7,163,585
Due to related party		-	-	-	0
CEBA loan		160,000	-	160,000	160,000
Short-term loan		375,000	375,000	-	375,000
Lease liabilities		2,448,960	485,420	2,791,165	3,276,585
	$	**10,147,545**	**860,420**	**2,951,165**	**10,975,170**
As at December 31, 2023					
Accounts payables and accrued liabilities	$	9,539,128	9,539,128	-	9,539,128
Due to related party		195,559	195,559	-	195,559
Loans		160,000	-	160,000	160,000
Lease liabilities		13,032,713	3,535,166	11,346,334	14,881,500
	$	**22,927,400**	**13,269,853**	**11,506,334**	**24,776,187**

Capital management

The Company manages its capital, which consists exclusively of equity, with the primary objective being safeguarding sufficient working capital to sustain operations. The Company may require additional funds in order to fulfill all of its future expenditure requirements or obligations, in which case the Company may raise additional funds either through the issuance of equity or by incurring debt to satisfy such requirements or obligations. There is no assurance that any additional funding required by the Company will be available to the Company on terms acceptable to the Company or at all.

There have been no changes in the Company's approach to capital management during the nine months ended September 30, 2024, nor have there been any changes made in the objectives, policies, or processes of the Company in respect of capital management during the nine months ended September 30, 2024. The Company will continually assess the adequacy of its capital structure and capacity and make adjustments within the context of the Company's strategy, economic conditions, and the risk characteristics of the business.

The Company's primary objectives when managing capital are to:

- safeguard the Company's ability to continue as a going concern, so that it can provide adequate returns to its shareholders and benefits for other stakeholders;
- fund capital projects for facilitation of business expansion provided there is sufficient liquidly of capital to enable the internal financing; and
- maintain a capital base to maintain investor, creditor, and market confidence.

The Company considers the items included in the interim condensed consolidated statements of changes in equity as capital. The Company manages its capital structure and makes adjustments thereto as is necessary from time to time in light of changes in economic conditions and the risk characteristics of the underlying assets. In order to maintain or adjust the capital structure, the Company may issue new Shares from treasury. The Company is not subject to externally imposed capital requirements.

27. COMMITMENTS, CONTINGENCIES AND GUARANTEES

Legal claim contingency

The Company may from time to time become subject to a variety of claims and lawsuits that arise from time to time in the ordinary course of the Company's business. Although management currently believes that resolving claims against the Company, individually or in aggregate, will not have a material adverse impact on the Company's financial position, results of operations or cash flows, these matters are subject to inherent uncertainties and management's view of these matters may change in the future.

On March 2, 2020, an oppression remedy action was commenced under the Business Corporations Act (Ontario) seeking delivery of 340,947 Company shares or damages of $1,568,356. The Company deems the claim remote, with no provision recognized as of September 30, 2024.

On March 30, 2023, former subsidiary shareholders filed a $1,127,572 claim for breach of contract and unjust enrichment. The Company considers the claim meritless, with no provision recognized as of September 30, 2024.

On August 4, 2023, a former service provider filed a claim in Georgia, USA, for USD $224,613 plus interest and fees for breach of contract. The Company has defended the claim and has not recorded a provision as of September 30, 2024.

On October 30, 2023, a former executive filed a $1,819,903 claim for wrongful dismissal and breach of contract. The Company counterclaimed for $3,500,000, views the claim as meritless, and has not recognized a provision as of September 30, 2024.

On December 12, 2023, a former employee filed a $35,000 claim in Toronto Small Claims Court for an unpaid loan. The Company has defended the claim, with no provision recorded as of September 30, 2024.

On September 27, 2024, Argo was served with a $10,000,000 claim alleging breach of a settlement agreement, slander, and defamation. Management considers the claim baseless, with no provision recorded as of September 30, 2024.

On October 1, 2024, Argo filed a claim against Steer's former CEO and landlord, alleging breach of fiduciary duties related to a disputed office lease and seeking relief for a $3.1M liability. While the Company believes it has a strong case, no provision for reducing the liability has been recorded as of September 30, 2024, pending further developments.

Guarantees

The Company indemnifies its directors and officers against claims reasonably incurred and resulting from the performance of their services to the Company and maintains liability insurance for its directors and officers.

(In Canadian dollars, except where otherwise indicated)

28. LEASES

Right-of-use assets

At September 30, 2024, the Company's Right-of-use assets are as follows:

		Office space		Warehouse Equipment		Total
As at January 1, 2023	**$**	**3,863,620**	**$**	**146,196**	**$**	**4,009,816**
Additions		-		-		-
Disposals		(886,601)		(134,354)		(1,020,955)
Depreciation		(611,003)		(11,842)		(622,845)
Derecognition/impairment		(2,366,016)		-		(2,366,016)
Impact of currency translation		-		-		-
As at December 31, 2023	**$**	**-**	**$**	**-**	**$**	**-**
Additions		-		-		-
Disposals		-		-		-
Depreciation		-		-		-
Impact of currency translation		-		-		-
As at September 30, 2024	**$**	**-**	**$**	**-**	**$**	**-**

Lease liabilities		**September 30, 2024**		**December 31, 2023**
Current portion	$	276,223	$	217,031
Long-term portion		2,172,736		2,382,208
Total lease liabilities	$	**2,448,960**	$	**2,599,239**

When measuring the lease liabilities, the Company discounted lease payments using its incremental borrowing rate. The weighted-average rate applied was 9%.

The Company is committed to undiscounted minimum lease payments as follows:

Lease commitments		**September 30, 2024**		**December 31, 2023**
Less than one year	$	485,420	$	436,878
One to five years		2,427,100		2,386,648
Total undiscounted lease commitments	**$**	**2,912,520**	**$**	**2,823,526**

(In Canadian dollars, except where otherwise indicated)

Amounts recognized in the Condensed Consolidated Interim Statements of Loss and Comprehensive Loss

		For the three months ended September 30, 2024		For the three months ended September 30, 2023		For the nine months ended September 30, 2024		For the nine months ended September 30, 2023
Interest on lease liabilities	$	56,038	$	60,105	$	171,312	$	182,785
Expenses relating to short-term leases				64,996		51,131		146,599
Expenses relating to variable lease payments not included in lease liabilities	**$**	118,673	**$**	118,673	**$**	356,019	**$**	356,019

Amounts recognized in the Condensed Consolidated Interim Statements of Cash Flows

During the nine months ended September 30,		**2024**		**2023**
Interest paid	$	171,312	$	182,785
Payment of lease liabilities		321,591		398,449
Short-term lease payments		-		64,996
Expenses relating to variable lease payments not included in lease liabilities		356,019		356,019
Total cash outflows for leases	**$**	**848,922**	**$**	**1,002,250**

29. DISCONTINUED OPERATIONS

In September 2024, the Company decided to discontinue its vehicle subscription operations. And therefore, no longer generated revenue from that business division.

Results of the discontinued operations for the three and nine months ended September 30, 2024, and September 30, 2023, are as follows:

		Three months ended,				**Nine months ended,**		
		2024		**2023**		**2024**		**2023**
Revenue	$	-	$	782,521	$	366,808	$	2,417,271
Total Revenue		**-**		**782,521**		**366,808**		**2,417,271**

(In Canadian dollars, except where otherwise indicated)

Expenses						
Operating income/(expense)		(193,070)		(1,717,377)		(770,403)		(5,765,719)
Other income/(expense)		12,489,264		(103,132)		15,829,424		743,559
Total Expenses		12,296,195		(1,820,509)		15,059,021		(5,022,160)
Net Income/(Loss) from discontinued Operations	**$**	12,296,195	**$**	(1,037,987)	**$**	15,425,829	**$**	(2,604,889)

Balance Sheet For Discontinued Assets		
Assets Held for Sale		
Cash and Cash equivalents	$	135,584
Restricted Investments		16,634
Total asset held for sale		152,218
Liabilities Held for Sale		
Accounts payable and accrued liabilities		8,067,619
Deposit		409,299
Total liabilities held for sale		8,476,918

30. SUBSEQUENT EVENTS

Argo Corporation Announces Shares for Debt Transaction

On November 15, 2024, Argo Corporation announced that it has entered into debt settlement agreements with various creditors to settle an aggregate amount of $473,737.24 in outstanding debt relating to interest-free cash advances, contractor fees, and certain other outstanding obligations, through the issuance of an aggregate of 5,263,745 common shares of Argo (the "**Common Shares**") at a deemed price of $0.09 per Common Share (the "**Shares for Debt Transaction**"). The Board of Directors of Argo has determined that the Shares for Debt Transaction is in the best interests of Argo.

Vehicle Subscription wind-down

In Q3 2024, $8.5M in liabilities were reclassified as assets held for sale as a result of wholly owned subsidiaries Steer EV Canada Inc. filing an assignment into bankruptcy under the Bankruptcy and Insolvency Act in Canada and Steer Holdings LLC making a General Assignment for the Benefit of Creditors under California law. The Company anticipates these liabilities will be removed in the coming quarters upon completing these legal processes, aligning with its restructuring strategy announced in the May 23, 2024, press release.