FORM 5

QUARTERLY LISTING STATEMENT

Name of Listed Issuer: Nass Valley Gateway Ltd. (the "Issuer").

Trading Symbol: "NVG"

This Quarterly Listing Statement must be posted on or before the day on which the Issuer's unaudited interim financial statements are to be filed under the *Securities* Act, or, if no interim statements are required to be filed for the quarter, within 60 days of the end of the Issuer's first, second and third fiscal quarters. This statement is not intended to replace the Issuer's obligation to separately report material information forthwith upon the information becoming known to management or to post the forms required by the Exchange Policies. If material information became known and was reported during the preceding quarter to which this statement relates, management is encouraged to also make reference in this statement to the material information, the news release date and the posting date on the Exchange website.

General Instructions

(a) Prepare this Quarterly Listing Statement using the format set out below. The sequence of questions must not be altered nor should questions be omitted or left unanswered. The answers to the following items must be in narrative form. When the answer to any item is negative or not applicable to the Issuer, state it in a sentence. The title to each item must precede the answer.

(b) The term "Issuer" includes the Listed Issuer and any of its subsidiaries.

(c) Terms used and not defined in this form are defined or interpreted in Policy 1 – Interpretation and General Provisions.

There are three schedules which must be attached to this report as follows:

SCHEDULE A: FINANCIAL STATEMENTS

The condensed consolidated interim financial statements for the second quarter ended June 30, 2018 are attached hereto as Schedule A.

SCHEDULE B: SUPPLEMENTARY INFORMATION

1. Related party transactions

During the six months ended June 30, 2018, the Company entered into the following transactions with related parties.

Key management personnel compensation

No remuneration was paid during the six months ended June 30, 2018, to any key management personnel besides the Corporate Secretary. The amounts due from (to) related parties were as follows and relate mainly to the reimbursement in the salary of the Corporate Secretary:

40% from Mineral Hill Industries Ltd.

20% from The Eelleet Network Corp.

During the six months ended June 30, 2018, the Company incurred $1,181 (2017: $8,767) *with respect to the foregoing.*

Other related party transactions

The amounts outstanding to related parties with respect to the above were as follows:

		June 30 2018 (Unaudited)		December 31 2017 (Audited)
	$		$	
Mineral Hill Industries Ltd. in accounts payable		**342**		347
	$	**342**	$	347

Amounts due from related parties were as follows:

		June 30 2018 (Unaudited)		December 31 2017 (Audited)
	$		$	
The Eelleet Network Corp.		**23,386**		22,993
Mineral Hill Industries Ltd.		**44,254**		43,466
	$	**67,640**	$	66,459

These transactions are measured at exchange amounts, which are the amounts of consideration negotiated, established and agreed to by the related parties. The amounts are non-interest bearing with no formal terms of repayment.

2. Summary of securities issued and options granted during the period.

Provide the following information for the period beginning on the date of the last Listing Statement (Form 2A):

(a) There were no securities issued during the period.

(b) There were no options granted during the period.

3. Summary of securities as at the end of the reporting period.

	Number of Common Shares	Amount
Authorized Share Capital	Unlimited	
Balance, June 30, 2018	31,751,977	$3,216,971

The following is a summary of options, warrants and convertible securities outstanding as at the second quarter ended June 30, 2018.

	No. of Shares under Option/Warrants	Exercise Price	Expiry Date
Options	545,000	$0.10	October 25, 2019
Options	560,000	$0.10	December 5, 2020
Total Options	**1,105,000**		
Warrants	11,450,000(1)	$0.10	May 1, 2017
Warrants	1,363,042	$0.10	July 25, 2019
Warrants	3,500,000	$0.11	October 16, 2016
Total Warrants	**16,313,042**		
Total	**17,418,042**		

(1) On April 28, 2017 the Company received the consent of the CSE to extend 11,450,000 share purchase warrants due to expire on May 1, 2017 for the period the Company's shares are halted on the Exchange

There were no outstanding shares held in escrow as at June 30, 2018.

4. List the names of the directors and officers, with an indication of the position(s) held, as at the date this report is signed and filed.

The Directors and Officers as at the date of this report are:

Dieter Peter	President, CEO and Director (Mineral Hill Industries Ltd.)
Andrew von Kursell	Director (Mineral Hill Industries Ltd.)
Eric Peter-Kaiser	Interim Chief Financial Officer and Director (Mineral Hill Industries Ltd.)
Milo Filgas	Director (Mineral Hill Industries Ltd.)
Michael Kelm	Corporate Secretary

SCHEDULE C: MANAGEMENT DISCUSSION AND ANALYSIS

The Interim MD&A is attached hereto as Schedule C.

Certificate Of Compliance

The undersigned hereby certifies that:

1. The undersigned is a director and/or senior officer of the Issuer and has been duly authorized by a resolution of the board of directors of the Issuer to sign this Quarterly Listing Statement.

2. As of the date hereof there is no material information concerning the Issuer which has not been publicly disclosed.

3. The undersigned hereby certifies to the Exchange that the Issuer is in compliance with the requirements of applicable securities legislation (as such term is defined in National Instrument 14-101) and all Exchange Requirements (as defined in CNSX Policy 1).

4. All of the information in this Form 5 Quarterly Listing Statement is true.

Dated August 28, 2018

Dieter Peter
Name of Director or Senior Officer

"Dieter Peter"
Signature

President & CEO
Official Capacity

Issuer Details Name of Issuer Nass Valley Gateway Ltd.	For Quarter Ended June 30, 2018	Date of Report YY/MM/D 2018/08/28
Issuer Address 170-422 Richards Street		
City/Province/Postal Code Vancouver, B.C. V6B 2Z4	Issuer Fax No. (604) 568-9844	Issuer Telephone No. (604) 568-9844
Contact Name Dieter Peter	Contact Position President & CEO	Contact Telephone No. (604) 617-6794
Contact Email Address info@nassvalleygateway.com	Web Site Address www.nassvalleygateway.com	

Schedule A

Financial Statements

NASS VALLEY GATEWAY LTD.

CONDENSED INTERIM FINANCIAL STATEMENTS

FOR THE SIX MONTHS ENDED

June 30, 2018 and 2017

(Expressed in Canadian Dollars)

(Unaudited)

NASS VALLEY GATEWAY LTD.

Contents

Nass Valley Gateway Ltd.
Condensed interim statements of financial position
(Expressed in Canadian Dollars)

	Note	**June 30 2018 (Unaudited)**	December 31 2017 (Audited)
		$	$
ASSETS			
Current assets			
Cash and equivalents	**4**	**18,968**	38,368
Marketable securities	**5**	**264**	264
Amounts receivable from related parties	**6**	**69,019**	66,481
		88,251	105,131
Non-current assets			
Reclamation bond		**3,000**	3,000
		91,251	108,131
LIABILITIES AND EQUITY			
Current liabilities			
Accounts payable and accrued liabilities		**1,829**	614
		1,829	614
Shareholders' deficiency			
Share capital	**7**	**3,246,123**	3,216,971
Share based payment reserve		**592,640**	575,710
Deficit		**(3,749,341)**	(3,685,164)
		89,422	107,517
		91,251	108,131

Nature and Continuance of Operations (Note 1)
Subsequent event (Note 11)

These condensed interim financial statements were approved and authorized for issue by the Board of Directors on August 28, 2018 and were signed on its behalf:

"Dieter Peter"
Dieter Peter, Director

"Andrew von Kursell"
Andrew von Kursell, Director

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

Nass Valley Gateway Ltd.
Condensed interim statements of comprehensive loss
(Expressed in Canadian Dollars)
(Unaudited)

	For the three months ended June 30		For the six months ended June 30	
	2018	**2017**	**2018**	2017
	$	**$**	**$**	$
Revenue	-	-	-	-
Expenses				
Accounting and legal	**13,999**	16,259	**24,259**	25,559
Investor relation	**-**	703	**54**	1,771
Loan interest expenses and bank charges	**72**	43	**142**	129
Marketing and promotion	**-**	-	**-**	5,380
Office expenses	**1,218**	1,837	**2,849**	3,300
Rent	**-**	900	**-**	900
Share-based payments	**7,309**	9,930	**16,930**	13,147
Transfer agent and filing fees	**14,591**	3,715	**19,265**	9,027
Wages and salaries	**-**	4,466	**703**	8,767
Loss before other items	**(37,189)**	(37,853)	**(64,202)**	(68,880)
Other items				
Interest revenue	**-**	-	**25**	25
Net loss and comprehensive loss	**(37,189)**	(37,853)	**(64,177)**	(68,855)
Net loss per share, basic and diluted	$ **(0.00)**	(0.00)	**(0.00)**	(0.00)
Weighted average number of shares outstanding	**31,751,977**	31,751,977	**31,751,977**	31,751,977

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

Nass Valley Gateway Ltd.
Condensed interim statements of changes in equity
For the six months ended June 30, 2018 and 2017
(Expressed in Canadian Dollars)

		Share Capital				
	Note	**Number of shares**	**Amount**	**Share based payment reserve**	**Deficit**	**Total**
			$	**$**	**$**	**$**
Balance, January 1, 2017		**31,751,977**	**3,216,971**	**547,751**	**(3,573,560)**	**191,162**
Share-based payments	8(c)	-	-	**13,147**	-	**13,147**
Comprehensive loss		-	-	-	**(68,855)**	**(68,855)**
Balance, June 30, 2017		**31,751,977**	**3,216,971**	**560,898**	**(3,642,415)**	**135,454**
Balance, January 1, 2018		**31,751,977**	**3,216,971**	**575,710**	**(3,685,164)**	**107,517**
Share-based payments	8(c)	-	-	16,930	-	16,930
Comprehensive loss		-	-	-	(64,177)	(64,177)
Cash received in advance for exercise of warrants			29,152	-	-	29,152
Balance, June 30, 2018		**31,751,977**	**3,246,123**	**592,640**	**3,749,341**	**89,422**

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

Nass Valley Gateway Ltd.
Condensed interim statements of cash flows
(Expressed in Canadian Dollars)
(Unaudited)

	Six months ended June 30 2018 $	2017 $
Cash flows from operating activities		
Net loss for the period	**(64,177)**	(68,855)
Items not affecting cash:		
Share-based payments	**16,930**	13,147
	(47,247)	(55,708)
Changes in non-cash working capital items:		
Increase in amounts receivable due to related parties	**(2,538)**	(15,217)
Increase in accounts payable and accrued liabilities	**1,215**	11,959
	(48,570)	(58,966)
Cash flows from financing activities		
Cash advance for exercise of warrants	**29,152**	-
Decrease in cash and equivalents	**(19,418)**	(58,966)
Cash and equivalents, beginning of the period	**38,386**	150,973
Cash and equivalents, end of the period	**18,968**	92,007

Supplemental cash flow disclosures:		
Taxes paid	**-**	-
Interest paid	**-**	-

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

1. NATURE AND CONTINUANCE OF OPERATIONS

Nass Valley Gateway Ltd. (the “Company” or “NVG”) is incorporated under the laws of British Columbia, Canada and its principal business activities include the acquisition and exploration of mineral properties in Ontario and British Columbia, Canada. The Company’s shares are listed on the Canadian Securities Exchange (“CSE”) trading under the symbol “NVG”. The principal business address of the Company is 170-422 Richards Street, Vancouver, BC, V6B 2Z4.

On February 8, 2017, the Company entered into a binding Letter of Intent with IXI Treasury Holdings, Limited (“ITHL” or “Vendor”), a Company incorporated under the Laws of Hong Kong, and on February 15, 2017, the Company further entered into a Definitive Asset Purchase Agreement (the “DAP-Agr”) to acquire 100% of IHTL in exchange for the issuance of 80,000,000 convertible preferred shares with a deemed value $5.00 per share (the Pref-A Shares) in two phases, subject to regulatory approval (the “Approval”). Under the DAP-Agr the vendor committed to a total financing of $5,000,000 in two phases (the “Funding”) either through a private placement or by placing corporate bonds issued by the Company. As the audited financials of ITHL were not provided by the Vendor, the Company terminated the arrangement with ITHL.

On March 22, 2018 the Company announced that it has entered into Definitive Acquisition and Share Exchange Agreement (“DASE”) with Advanced Bioceutical Limited (“ABL”), and its wholly owned subsidiary Pro-Thotics Technologies Inc. (“PTI”).

Under the conditions of the DASE-Agr and upon Regulatory Approval, the Issuer will acquire a 100% ownership interest of ABL including its wholly owned subsidiary, PTI, and in exchange, the Company will issue an aggregate of 400,000,000 shares equal to 89.27% of its fully paid and non-assessable Shares.

ABL is engaged in the sale of Durable Medical Equipment (“DME”) and Cannabidiol (“CBD”) with zero THC content for internal use including CBD infused skin, bath and body care products.

As the former shareholders of ABL will own and control a majority of the common shares of the Company after the proposed transaction, the transaction will be considered a reverse takeover and will be accounted as a continuation of the assets and operations of ABL and its subsidiary, PTI, together with recapitalization of ABL together with a listing transaction. The proposed transaction is also subject to shareholder approvals.

2. SIGNIFICANT ACCOUNTING POLICIES

Statement of compliance and presentation

These condensed interim financial statements have been prepared under IFRS in accordance with International Accounting Standard 34, “Interim Financial Reporting” (“IAS 34”) and International Financial Reporting Standards (“IFRS”) as issued by the International Accounting Standards Board (“IASB”) and Interpretations of the Financial Reporting Interpretations Committee (“IFRIC”). These interim financial statements do not include all the information required for full annual financial statements and should be read in conjunction with the audited financial statements and notes thereto as of and for the year ended December 31, 2017.

2. SIGNIFICANT ACCOUNTING POLICIES (continued)
Statement of compliance and presentation (continued)

The interim financial statements have been prepared on a historical cost basis, except for financial instruments classified as financial instruments at fair value through profit and loss, which are stated at their fair value. These financial statements have been prepared on a historical cost basis, except for financial instruments classified as financial instruments at fair value through profit and loss, which are stated at their fair value. In addition, these financial statements have been prepared using the accrual basis of accounting, except for cash flow information. These unaudited condensed interim financial statements follow the same accounting policies and methods of application as the annual audited financial statements for the year ended December 31, 2017. The adoption of new accounting standards has had no material impact on the financial statements.

3. ACCOUNTING STANDARDS ISSUED BUT NOT YET IMPLEMENTED

Certain new standards, interpretations and amendments to existing standards have been issued by the IASB that are mandatory for future accounting periods. Some updates that are not applicable or are not consequential to the Company may have been excluded from the list below.

Standard is effective for annual periods beginning on or after January 1, 2019:

IFRS 16 Leases – In June 2016, the IASB issued IFRS 16 – Leases. IFRS 16 establishes principles for the recognition, measurement, presentation and disclosure of leases, with the objective of ensuring that lessees and lessors provide relevant information that faithfully represents those transactions. IFRS 16 substantially carries forward the lessor accounting requirements in IAS 17. Accordingly, a lessor continues to classify its leases as operating leases or finance leases, and to account for those two types of leases differently. However, lessees are no longer classifying leases as either operating leases or finance leases as it is required by IAS 17. Early adoption is permitted if IFRS 15 has also been adopted. The adoption of this standard is not expected to have a material impact on the Company's financial statements.

4. CHANGES IN ACCOUNTING POLICIES

In July 2014, the IASB released the final version of IFRS 9 "Financial instruments", representing the completion of its project to replace IAS 39 "Financial Instruments: Recognition and Measurement". The new standard introduces extensive changes to IAS 39's guidance on the classification and measurement of financial assets and introduces a new "expected credit loss" model for the impairment of financial assets. IFRS 9 also provides new guidance on the application of hedge accounting.

The Company has adopted IFRS 9 retrospectively, effective January 1, 2018. The adoption of this standard does not have a material impact on the Company's financial statements, as such it did not result in any adjustment in the amounts previously recognized in the financial statements.

IFRS 9 largely retains the existing requirements in IAS 39 for the classification and measurement of financial liabilities. The adoption of IFRS 9 has not had a significant effect on the Company's accounting policies related to financial liabilities.

(Expressed in Canadian Dollars)

5. CASH AND EQUIVALENT

	June 30, 2018 (Unaudited)	December 31, 2017 (Audited)
	$	$
Bank & petty cash	**13,968**	33,368
Term deposit	**5,000**	5,000
	18,968	38,368

6. MARKETABLE SECURITIES

	June 30, 2018	December 31, 2017
The Eelleet Network Corp.		
Number of shares	**8,802**	8,802
	$	$
Book value	**264**	264
Fair value	**264**	264
Unrealized loss on marketable securities	**-**	-

In a prior year, the Company received 8,802 common shares of the Eelleet Network Corp. as shares for debt settlement. The fair value of the shares was $0.35 per share for a total of $3,081 at initial recognition.

As at June 30, 2018 the fair value of these shares was $0.03 per share for a total of $264 (2017 - $264).

7. RELATED PARTY TRANSACTIONS

Key Management compensation

Key management personnel are those having authority and responsibility for planning, directing and controlling the activities of the Company, directly or indirectly. Key management personnel include the Company's executive officers and Board of Directors members. Key management compensation consists of the following for the six months ended June 30, 2018 and 2017 were $nil.

The amounts due from (to) related parties were as follows:

	June 30, 2018 (unaudited)	December 31, 2017 (audited)
	$	$
Due from related parties:		
The Eelleet Network Corp.	23,386	22,993
Mineral Hill Industries	44,254	43,466
	67,640	66,459
Amounts outstanding to related parties included in accounts payable		
Mineral Hill Industries	342	347

7. RELATED PARTY TRANSACTIONS (continued)

The amounts due from related parties are non-interest bearing, unsecured and due on demand.

These transactions are measured at exchange amounts, which are the amounts of consideration negotiated, established and agreed to by the related parties.

8. SHARE CAPITAL

a) Authorized share capital

At June 30, 2018, the authorized share capital of the Company comprised of an unlimited number of common shares at no par value as well as an unlimited number of classes A-1 and A-2 of convertible preference shares at no par value. All issued and outstanding shares are fully paid.

b) Issue of common shares

At June 30, 2018, the issued and outstanding common shares were 31,751,977.

During the periods ended June 30, 2018 and December 31, 2017, the Company did not issue any common shares or convertible preferred shares.

c) Stock options

The Company grants stock options to employees, directors, officers, and consultants as compensation for services pursuant to its Stock Option Plan (the "Plan"). Options issued pursuant to the Plan must have an exercise price greater than or equal to the "Market Price" of the Company's stock on the grant date less applicable discounts. Options have a maximum expiry period of up to five years from the grant date and are subject to the minimum vesting requirements, as determined by the Board of Directors.

The number of options that may be issued under the Plan is limited to no more than 10% of the Company's issued and outstanding shares on the grant date. Stock options granted to directors vest at a rate of 50% on the grant date and the balance on the first anniversary of the grant date. Stock options granted to employees vest at a rate of 50% on the first anniversary of the grant date and the balance on the second anniversary of the grant date.

On December 5, 2017 the Company granted 560,000 stock options to directors, officers and employees. Share-based compensation of $13,029 was recorded. The weighted average fair value of the 560,000 options was $0.06. The fair value of these options was determined on the date of the grant using the Black-Scholes option pricing model with the following weighted average assumptions: Risk free interest rate of 1.93%, the expected life of 3 years, expected volatility of 247%, forfeiture rate of 0% and expected dividends of $Nil.

On February 6, 2017 the Company granted 85,000 stock options to a director. Share-based compensation of $3,217 was recorded. The weighted average fair value of the 85,000 options was $0.06. The fair value of these options was determined on the date of the grant using the Black-Scholes option pricing model with the following weighted average assumptions: Risk free interest rate of 1.43%, the expected life of 3 years, expected volatility of 268%, forfeiture rate of 0% and expected dividends of $Nil. These options were cancelled on January 5, 2018.

8. SHARE CAPITAL (continued)

(Expressed in Canadian Dollars)

c) Stock options (continued)

The following tables summarize the continuity of the Company's stock options:

Expiry Date	Exercise Price $	Dec 31 2017 (audited)	Granted	Exercised	Expired/ Forfeited	Cancelled	June 30 2018 (unaudited)
April 28, 2018	0.10	372,500	-	-	372,500	-	-
October 25, 2019	0.10	545,000	-	-	-	-	545,000
February 6, 2020	0.10	85,000	-	-	85,000	-	-
December 5, 2020	0.10	560,000	-	-	-	-	560,000
		1,562,500	-	-	457,500	-	1,105,000
Weighted average exercise price							**$0.10**

Expiry Date	Exercise Price $	Dec 31 2016 (audited)	Granted	Exercised	Expired/ Forfeited	Cancelled	Dec 31 2017 (audited)
April 28, 2018	0.10	372,500	-	-	-	-	372,500
October 25, 2019	0.10	545,000	-	-	-	-	545,000
February 6, 2020	0.10	-	85,000	-	-	-	85,000
December 5, 2020	0.10	-	560,000	-	-	-	560,000
		917,500	645,000	-	-	-	1,562,500
Weighted average exercise price							**$0.10**

Details regarding the options outstanding as at June 30, 2018 are as follows:

Exercise Price	Number of Options Outstanding	Weighted Average Remaining Contractual Life (years)	Weighted Average Grant Date Fair Value	Number of Options Exercisable
$ 0.10	545,000	1.32	$ 0.04	545,000
$ 0.10	560,000	2.43	$ 0.06	450,000
$ 0.10	1,105,000	1.93	$ 0.05	995,000

(Expressed in Canadian Dollars)

8. SHARE CAPITAL (continued)

d) Share purchase warrants

On September 16, 2016 the Company amended the expiry date of 3,500,000 warrants from October 16, 2016 to October 16, 2020 and the exercise price from $0.20 per warrant to $0.11. Since there was no value allocated to those warrants upon issuance, no adjustment has been made on the modification.

The following tables summarize the continuity of the Company's share purchase warrants:

Expiry Date	Exercise Price	December 31 2017	Granted	Exercised	Expired/ Cancelled	June 30 2018
May 1, 2017(1)	$0.10	11,450,000	-	-	-	11,450,000
July 25, 2019	$0.10	1,363,042	-	-	-	1,363,042
Oct 16, 2016	$0.11	3,500,000	-	-	-	3,500,000
		16,313,042	-	-	-	16,313,042
Weighted average exercise price						$0.10
Weighted average contractual remaining life (years)						0.4

(1) 11,450,000 warrants due to expire May 1, 2017 were extended on April 28, 2017 for the length of time the Company's shares are halted on the Exchange.

Expiry Date	Exercise Price	December 31 2016	Granted	Exercised	Expired/ Cancelled	Dec 31 2017
May 1, 2017(1)	$0.10	11,450,000	-	-	-	11,450,000
July 25, 2019	$0.10	1,363,042	-	-	-	1,363,042
Oct 16, 2016	$0.20	3,500,000	-	-	-	3,500,000
		16,313,042	-	-	-	16,313,042
Weighted average exercise price						$0.10
Weighted average contractual remaining life (years)						0.80

(1) 11,450,000 warrants due to expire May 1, 2017 were extended on April 28, 2017 for the length of time the Company's shares are halted on the Exchange.

9. FINANCIAL INSTRUMENTS AND RISKS

The Company's financial instruments consist of cash and equivalents, marketable securities, amounts receivable from related parties, accounts payable and due to related parties. Unless otherwise noted, it is management's opinion that the Company is not exposed to significant interest, currency or credit risks arising from these financial instruments.

Credit risk

Credit risk is the risk of potential loss to the Company if the counterparty to a financial instrument fails to meet its contractual obligations. The Company's credit risk is primarily attributable to its liquid financial assets including cash and equivalents, marketable securities, receivables and due from related parties. The Company limits its exposure to credit risk on liquid financial assets through maintaining its cash and equivalents with high-credit quality financial institutions. Amounts due to and from related parties are discussed in Note 6.

Currency risk

The Company operates primarily in Canadian dollars and as such is not affected by the fluctuations of the Canadian dollar with other currencies.

Liquidity risk

Liquidity risk is the risk that the Company will not be able to meet its obligations associated with its financial liabilities. The Company has historically relied upon equity financings to satisfy its capital requirements and will continue to depend heavily upon equity capital to finance its activities. There can be no assurance the Company will be able to obtain required financing in the future on acceptable terms. The Company anticipated it will need additional capital in the future to finance ongoing exploration of its properties, such capital to be derived from the exercise of outstanding stock options, warrants and/or the completion of other equity financings. The Company has limited financial resources, has no source of operating income and has no assurance that additional funding will be available to it for future exploration and development of its projects, although the Company has been successful in the past in financing its activities through the sale of equity securities. The ability of the Company to arrange additional financing in the future will depend, in part, on the prevailing capital market conditions and exploration success. In recent years, the securities markets in Canada have experienced wide fluctuations in price which have not necessarily been related to the operating performance, underlying asset values or prospects of such companies. There can be no assurance that continual fluctuations in price will not occur. Any quoted market for the common shares may be subject to market trends generally, notwithstanding any potential success of the Company in creating revenue, cash flows or earnings.

Interest rate risk

The Company normally invests in short-term interest bearing financial instruments. There is a minimal risk that the Company would recognize any loss as a result of a decrease in the fair value of any guaranteed bank investment certificate included in cash and equivalents as they are currently held in large financial institutions.

Fair value measurements of financial assets and liabilities

IFRS 7 establishes a fair value hierarchy that prioritizes the input to valuation techniques used to measure fair value as follows:

Level 1 – quoted prices in active markets for identical assets or liabilities;
Level 2 – inputs other than quoted prices included in 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 – inputs for the asset or liability that are not based on observable market data.

(Expressed in Canadian Dollars)

9. FINANCIAL INSTRUMENTS AND RISKS (continued)

The fair values of cash and cash equivalents are determined based on “Level 1” inputs, which consist of quoted prices in active markets for identical assets. The Company believes that the recorded values of due to and from related parties and accounts payable, approximate their current fair values because of their nature and relatively short maturity dates or durations.

Assets measured at fair value on a recurring basis were presented on the Company’s statements of financial position as of June 30, 2018 as follows:

	Fair Value Measurements Using			
	Level 1	Level 2	Level 3	June 30, 2018 (unaudited)
Cash and equivalents	$ 18,968	–	–	$ 18,968

10. CAPITAL MANAGEMENT

Company’s capital structure consists of shareholders’ equity and related party loans. The Company’s objective when managing capital is to maintain adequate levels of funding to support the development of its businesses and maintain the necessary corporate and administrative functions to facilitate these activities. This is done primarily through equity financing. Future financings are dependent on market conditions and there can be no assurance the Company will be able to raise funds in the future. The Company invests all capital that is surplus to its immediate operational needs in short-term, highly-liquid, high-grade financial instruments. There were no changes to the Company’s approach to capital management during the six months ended June 30, 2018. The Company is not subject to externally imposed capital requirements. The Company does not currently have adequate sources of capital to complete its business plan and ultimately the development of its business, and will need to raise adequate capital by obtaining equity financing through private placement or debt financing. The Company may raise additional debt or equity financing in the near future to meet its current obligations.

11. SUBSEQUENT EVENTS

On July 17, 2018 the Company submitted a revised Listing Statement 2A to the CSE following initial comments by the Exchange and is awaiting further comments.

Schedule C

Management Discussion and Analysis

This Management Discussion and Analysis ("MD&A") is intended to help the reader understand the financial statements of Nass Valley Gateway Ltd. ("NVG" or the "Company"). The information herein should be read in conjunction with the financial statements for the six months ended June 30, 2018 and 2017. The financial statements for the six months ended June 30, 2018 have been prepared in accordance with International Financial Reporting Standards ("IFRS"). The following discussion may contain management estimates of anticipated future trends, activities or results. These are not a guarantee of future performance, since actual results could change based on factors and variables beyond management control. All monetary amounts are in Canadian dollars unless otherwise stated.

This MD&A is the responsibility of management. The Board of Directors carries out its responsibility for the review of this disclosure directly and through its audit committee comprised primarily of independent directors. The audit committee reviews and approves this disclosure prior to its publication, pursuant to the authority delegated to it by the Board of Directors.

The reader is encouraged to review the Company's statutory filings on www.sedar.com ("Sedar") and to review general information.

Description of Business and Overall Performance

The Company was incorporated on October 25, 2005 under the British Columbia Business Corporation Act. The Company became a reporting issuer on February 26, 2007 and the common shares of the Company were listed on the Canadian Securities Exchange ("CSE") on March 9, 2007 under the trading symbol 'NVGL', which was changed in September 2008 to "NVG". Since October 5, 2007, the Company's common shares have been co-listed on the "Open Market" of the Frankfurt (Germany) Stock Exchange and are trading under the symbol "3NVN". The Company's common shares are also traded on the Third Market Segment called Freiverkehr on the Berlin and Bremen Stock Exchange.

Between 2010 and 2012 the Company acquired the rights to two green-technology systems, an emission-free energy-converting and waste disposal system and a wood drying technology for its subsidiaries Global Environomic Systems Corp. ("GSC") and M-Wave EnviroTech Inc. ("MWE"), respectively, and spun off its mining exploration subsidiary, Kirkland Precious Metals Corp., into a separate reporting exploration company via a Plan of Arrangement.

As the Company's pilot plant based on the MWE technology was completely destroyed by a disastrous fire in 2013, as reported in more detail in the Company's monthly report dated Oct. 4, 2013.

On July 07, 2015 Nass Valley announced the execution of a Definitive Agreement granting the Company the exclusive right to acquire a private corporation ("Target"), to develop transdermal delivery systems through a contracted third party ("Research-Co") to develop patches suitable for the delivery of tetrahydrocannabinol ("THC") and cannabidiol ("CBD).

In June 2016 the Target wanted to renegotiate the executed agreement and, as the Company declined to accept the drastically changed condition of the transaction,

The Company subsequently completed its due diligence on several qualifying target projects but the Board of Directors determined that an integration of those targets would also not have been in the best interest of its shareholders.

On February 15, 2017, the Company entered into a Definitive Asset Purchase Agreement (the "DAP-Agr") to acquire 100% of IXI Treasury Holdings Limited ("ITHL" or "Vendor"). As the assets of ITHL ("Assets-ITHL") could not be validated to the full satisfaction of the Company, the Company allowed ITHL to assign the DAP–Agr to an affiliated company, IXI Ventures PLC ("IXIVP" or "Vendor"), and replace the Assets-ITHL with assets of IXIVP ("Assets-IXIVP") under the conditions of the DAP-Agr. The Assets-IXIVP consisted of preferred shares of IXIVP which would have been backed by a basket of diversified tangible assets owned by IXIVP such as ownership in mines and a corporate European bond.

At the request of the Company in line with the rules of the CSE, the trading of its stock was halted on February 8, 2017 pending news of the acceptance of the transaction by the CSE and the Company requested to provide a validation of the Assets-IXIVP and IXIVP's financial statements to be audited by a audit firm accepted by the CSE.

As Management had not received any audited financial statements to verify the value of the Assets-IXIVP at the agreed upon deadline of December 15, 2017, the Company notified IXIVP that it will pursue other viable projects and announced on March 13, 2018, that it had terminated the agreements with IXI Treasury Holdings Ltd. and IXI Ventures PLC as the requested audited financial statements to verify the value of the to be acquired assets were not supplied.

On March 22, 2018 the Company entered into a Definitive Acquisition and Share Exchange Agreement whereby the Company acquires a 100% interest in Advanced Bioceuticals Limited ("ABL") and its wholly owned subsidiary Pro-Thotics Technologies Inc. ("PTI") in exchange for 89.27% of the common shares of the Company. Since ABL will own a majority of the common shares of the Company after the proposed transaction, the transaction will be considered as a reverse takeover and will be accounted as a continuation of the assets and operations of ABL together with a recapitalization. The proposed transaction is subject to shareholders and regulatory approval.

ABL is engaged in the sale of Durable Medical Equipment ("DME") and Cannabidiol ("CBD") with zero THC content, extracted from hemp, for internal use and CBD infused skin, bath and body care products. ABL's business was mostly concentrated in the US states of New York, New Jersey, and Florida for the last 25 years but serving patients throughout the US. ABL's main income is presently derived trough the operations of its wholly owned subsidiary, Pro-Thotics Technology Inc. (PTI). During PTI's 25-year history, 200,000 patients located throughout the U.S. and Puerto Rico were provided relief from pain and medical issues through the purchase of PTI's durable medical equipment products.

Upon the approval of the transaction by the CSE, Nass Valley, as Resulting Issuer, will acquire 100 % of the outstanding shares of ABL including its subsidiary in exchange for the issuance of common shares issued at ten cents Canadian dollars ($0.10) per share which would equate to approximately 90 % of all of the issued and outstanding securities of the Resulting Issuer on a fully diluted basis. Based on a review of 12 public companies trading in Australia, Canada and the US an adjusted average to revenue and average market capitalization to EBITDA was calculated to determine a deemed value of $43,250,000 for the proposed acquisition of ABL and its subsidiary.

Subsequent to the CSE approval, ABL and its subsidiary will be wholly owned by the Resulting Issuer which will also include an existing, very experienced and knowledgeable management team. Because the proposed transaction is considered a Reversed Take Over ("RTO") under the rules of the CSE and as such will require shareholder approval or the written consent of more than 50% of a minimum of five registered shareholders for the final approval of the CSE.

As at the time of this report and due to the Company's tight budget, all Directors of the Board and Executive Members of the Company's management team, excluding its Corporate Secretary as an employee, will continue to provide unpaid services to the Company rewarded only through the issuance of stock options.

Future Developments

Subsequent to the approval by the CSE the Company is determined to expand upon its pain relief concept and ABL will aggressively continue to focus on the CBD marketplace as well as open offices in Maryland, Virginia, California and Washington, DC and the expansion of its current New Jersey operations.

With its operations, presently conducted by PTI, in New York, New Jersey and Florida and its existing national marketing and advertising campaigns, ABL has also action plans to establish in-house manufactured CBD products, CBD infused skin, bath, and body care products to the U.S.

Highlights and Subsequent Events

As at the date of this report the Company has received the approval for the financial review of its to the CSE submitted Listing statement Form 2A but is still waiting for a response to the overall submission of the Form 2A from the CSE .

FINANCING

During the six months ended June 30, 2018 no new equity financing was obtained and no loans to or from related parties incurred.

As at June 30, 2018 ABL advanced $29,152 for transaction costs and fees for the acquisition.

Results of Operations

The six months ended June 30, 2018 compared to the six months ended June 30, 2017

Net loss and comprehensive loss for the six months ended June 30, 2018 amounted to $64,202 (loss per share - $0.00 compared to $68,880 (loss per share - $0.00) in the previous year. As the Company is inactive until regulatory approval, no revenue was generated. The decrease in loss of $4,678 was mainly due to:

(i) a decrease of $8,064 in wages and salaries from $8,767 in 2017 to $703 in 2018 due to the lay-off of the Corporate secretary in January 2018;

(ii) a decrease of $1,717 in cost in investor relations from $1,771 in 2017 to $54 in 2018 due to the termination of the IXIVP project;

(iii) an increase in share based payments of $3,738 from $13,147 in 2017 to $16,930 in 2018 due to new options having been issued and vested;

(iv) a decrease of $5,380 in marketing and promotion from $5,380 in 2017 to $Nil in 2018.

Selected annual information

	Years Ended December 31		
	2017	**2016**	**2015**
	$	$	$
Total revenues	-	-	-
General and administrative	111,604	80,637	289,013
Loss for the year	(111,604)	(83,627)	(263,496)
Loss per share – basic	(0.00)	(0.00)	(0.01)
Loss per share – diluted	(0.00)	(0.00)	(0.01)
Total assets	108,131	192,301	268,893
Total long –term liabilities	-	-	-
Shareholders' equity	107,517	191,162	261,018
Cash dividends declared - per share	-	-	-

Selected quarterly information

Three months ended	**Jun 30 2018**	**Mar 31 2018**	**Dec 31 2017**	**Sep 30 2017**	**Jun 30 2017**	**Mar 31 2017**	**Dec 31 2016**	**Sep 30 2016**
Total assets	91,251	95,480	108,131	123,556	148,453	166,968	192,301	218,515
Working capital (deficiency)	86,422	87,150	104,517	119,379	132,454	160,377	188,162	209,513
Shareholders' equity	89,422	90,150	107,517	122,379	135,454	163,377	191,162	212,513
Revenue	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Net loss	(37,189)	(26,988)	(28,167)	(14,582)	(37,853)	(31,002)	(32,597)	(13,498)
Earnings (loss) per share	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)

Second quarter results

During the quarter ended June 30, 2018 the Company incurred a loss of $37,189 compared to a loss of $37,853 for the comparative period.

Significant movements for the three month period ended in June 30, 2017 were a decrease of $2,260 in accounting and legal expenses compared from $16,259 in 2017 to $13,999 in 2018, a decrease of $2,621 in share-based compensation from 9,930 in 2017 to $7,309 in 2018, an increase of $10,876 in transfer agent and filing fees from $3,715 in 2017 to $14,591 in 2018 and a decrease in wages and salaries of $4,466 in 2017 to $Nil in 2018.

Liquidity

The Company's working capital and deficit positions at June 30, 2018 and December 31, 2017 were as follows:

		June 30 2018 (unaudited)		December 31 2017 (audited)
Working capital	$	86,422	$	104,517
Deficit	$	3,749,341	$	3,685,164

The cash positions at June 30, 2018 and December 31, 2017 were $18,968 and $38,386 respectively.

The Company's financial condition for adding value to the Company is contingent upon being able to finalize the acquisition of ABL by obtaining regulatory approval.

While the Company will seek to maximize recoveries and reduce operating costs, estimates and assumptions influencing these parameters at the research and development stage may prove incorrect. Incorrect assumptions may result in material differences between estimated and actual results. The Company has no way to predict the future price and the ability to sell the developed products. As a result, revenue derived from future operations, if any, will be impacted.

The Company has historically relied upon equity financings and loans from related parties to satisfy its capital requirements and will continue to depend heavily upon equity capital to finance its activities. There can be no assurance the Company will be able to obtain required financing in the future on acceptable terms. The Company anticipates it will need additional capital in the future to finance ongoing operations and development, such capital to be derived from the exercise of outstanding stock options, warrants and/or the completion of other equity financings. The Company has limited financial resources, has no source of operating income and has no assurance that additional funding will be available to it for future development of its projects, although the Company has been successful in the past in financing its activities through the sale of equity securities. The ability of the Company to arrange additional financing in the future will depend, in part, on the prevailing capital market conditions.

In recent months, the securities markets in the world and in Canada have experienced high volatility in price and volume and companies, particularly in junior technology industry, which have not necessarily been related to the operating performance, underlying asset values or prospects of such companies. There can be no assurance that continual fluctuations in the Company's share prices will not occur once the Company's shares resume trading, or that these fluctuations will not affect the ability of the Company to raise equity funding, and if at all, without causing a significant dilution to its existing shareholders. Any quoted market for the common shares may be subject to market trends generally, notwithstanding any potential success of the Company in creating revenue, cash flows or earnings.

Capital Resources

At June 30, 2018 the Company had a share capital of $3,246,123 (December 31, 2017: $3,216,971), representing 31,751,977 (December 31, 2017: 31,751,977) common shares without par value, and an accumulated deficit of $3,749,341 (December 31, 2017: $3,685,164). The shareholders' equity amounted to $89,422 (December 31, 2017: $107,517).

Additional Disclosure for Venture Issuers without Significant Revenue

Additional disclosure concerning the Company's general and administrative expenses and resource property costs is provided in the Company's Statement of Operations, Comprehensive Loss and Deficit included in its financial statements for the six months ended June 30, 2018 and 2017 which are available on SEDAR at www.Sedar.com.

Related Party Transactions

During the six months ended June 30, 2018 the Company entered into the following transactions with related parties.

Key Management personnel compensation

No remuneration was paid during the six months ended June 30, 2018 and 2017 to any key management personnel except the salary to the Corporate Secretary. The amounts due from (to) related parties were as follows and relate mainly to the reimbursement of in the salary of the Corporate Secretary:

40% from Mineral Hill Industries Ltd.
20% from The Eelleet Network Corp.

Other related party transactions

The amounts due from (to) related parties were as follows:

	June 30 2018 (unaudited)	December 31 2017 (audited)
Consulting fees:		
Chief financial officer	**-**	**3,500**

The amounts due from/to related parties were as follows:

	June 30 2017 (unaudited)	December 31 2017 (audited)
Balances	$	$
Due from related parties:		
The Eelleet Network Corp., a company with some common directors	**23,386**	**22,993**
Mineral Hill Industries Ltd., a company with some common directors and officers	**44,254**	**43,466**
	67,640	**66,459**
Amounts outstanding to related parties included in accounts payable		
Mineral Hill Industries Ltd., a company with some common directors and officers	**342**	347
	342	347

These transactions are in the normal course of operations and, in management's opinion, are undertaken with the same terms and conditions as transactions with unrelated parties. Accordingly, these transactions are measured at exchange amounts, which are the amounts of consideration negotiated, established and agreed to by the related parties.

Advances from related party

The amounts due from related parties are non-interest bearing, unsecured and on demand.

These transactions are measured in exchange amounts, which are the amounts of consideration negotiated, established and agreed to by the related parties.

Off Balance Sheet Arrangements

The Company doesn't have any off balance sheet arrangements.

Directors and Officers

Dieter Peter	President, Chief Executive Officer and Director (Mineral Hill Industries Ltd)
Andrew von Kursell	Director (Mineral Hill Industries Ltd),
Eric Peter-Kaiser	Interim Chief Financial Officer and Director (Mineral Hill Industries Ltd)
Milo Filgas	Director (Mineral Hill Industries Ltd.)
Michael Kelm	Corporate Secretary

Outstanding Share Data as at August 28, 2018

	Number outstanding	Exercise Price	Expiry Date
Common shares	31,751,977		
Common shares issuable on exercise:			
Stock options	545,000	$0.10	October 25, 2019
Stock options	560,000	$0.10	December 5, 2020
Warrants	11,450,000[(2)]	$0.10	May 1, 2017
Warrants	1,363,042	$0.10	Jul 19, 2019
Warrants	3,500,000[(1)]	$0.11	October 16, 2020

(1) On September 19, 2016 the Board of Directors approved the amendment of these warrants to $0.11 per share with an expiry date of October 16, 2020.
(2) On April 28, 2017, warrants issued on May 1, 2012, were extended a length of time equal to the trading halt.

Risks and Uncertainties

The Company's financial success will be dependent upon the successful acquisition of a qualifying project, its subsequent financing and, the commercialization of such projects and their possible end-products. These activities involve significant risks which may not be eliminated even with past experience and knowledge.

The following are some of the key risks and uncertainties identified; however, there may be other risks and uncertainties that have not been listed:

- Costs related to disclosure requirements are a financial burden for a company presently depending on equity funding for its working capital.
- An increase in competition to any new project the company may acquire.
- No assurance about the economic viability of any project the Company may acquire.
- Additional costs may be incurred, such as availability of experts related to the acquisition, development and marketing, especially of potential new generation of products.
- Additional expenditures will be required to establish permits and patents.
- There can be no assurance that a developed business plan will succeed in whole or in part.
- There are various government and environmental regulations that must be followed by the Company, which are changing constantly for most production projects and the renewal of permits from provincial, territory, First Nations may have to be required.

Critical Accounting Estimates

The preparation of the Company's financial statements requires management to use estimates and assumptions that affect the reported amounts of assets and liabilities as well as expenses.

(i) *Stock Based Compensation*
The Company uses Black-Scholes option pricing model to determine the fair value of awards for stock options granted to employees, officer, directors and consultants. These estimated are based on historical information and accordingly cannot be relied upon to predict the future behavior. These estimates are set out in Note 7(c) to the financial statements.

(ii) *Financial Instruments*
The carrying values of the financial instruments have been estimated to approximate their respective fair values.

(iii) *Income Taxes*
The provision of income taxes is based on judgements in applying income tax law and estimates about timing, likelihood and reversal of temporary differences between accounting and tax basis of the assets and liabilities

(iv) *Going concern*
Management makes an assessment about the Company's ability to continue as a going concern by taking into the account the consideration of the various factors. Judgement is applied by management in determining whether or not the elements giving rise to factors that cause doubt about the ability of the Company to continue as a going concern are present.

Financial Instruments

The Company's financial instruments consist of cash, loans mostly from related parties, amounts receivable from related parties, amounts payable, amounts payable to related parties and loans payable to related party. Unless otherwise noted, it is management's opinion that the Company is presently not exposed to significant interest, currency or credit risks arising from these financial instruments.

Credit risk
The Company is not exposed to significant credit risk, being in the development stage. Amounts receivable from related parties and amounts due to related parties are described in Note 6 to the financial statements.

Liquidity risk
Liquidity risk is the risk that the Company will not be able to meet its obligations associated with its financial liabilities. The Company has historically relied upon equity financings to satisfy its capital requirements and will continue to depend heavily upon equity capital to finance its activities. There can be no assurance the Company will be able to obtain required financing in the future on acceptable terms. The Company anticipates it will need additional capital in the future to finance ongoing development of its technology, such capital to be derived from the exercise of outstanding stock options, warrants and/or the completion of other equity financings. The Company has limited financial resources, has presently no source of operating income and has no assurance that additional funding will be available to it for future development of its projects, although the Company has been successful in the past in financing its activities through the sale of equity securities. The ability of the Company to arrange additional financing in the future will depend, in part, on the prevailing capital market conditions its exploration results. In recent years, the securities markets in Canada have experienced wide fluctuations in prices which have not necessarily been related to the operating performance, underlying asset values or prospects of such companies. There can be no assurance that continual fluctuations in price will not occur. Any quoted market for the common shares may be subject to market trends generally, notwithstanding any potential success of the Company in creating revenue, cash flows or earnings.

Changes in Accounting Policies

The Company did not adopt any new or amended accounting standards during the six months ended June 30, 2018 which had a significant impact on the Financial Statements.
The following standard will be effective for annual periods beginning on or after January 1, 2018:

IFRS 9 Financial Instruments - In November 2009, as part of the IASB project to replace IIAS 39 Financial Instruments: Recognition and Measurement, the IASB issued the first phase of IFRS 9 Financial Instruments that introduces new requirements for the classification and measurement of financial assets. The standard was revised in October 2010 to include requirements regarding classification and measurement of financial liabilities. In November 2013, new general hedging requirements were added to the standard. In July 2014, the final version of IFRS 9 was issued and adds a new expected loss impairment model and amends the classification and measurement model for financial assets by adding a new fair value through other comprehensive income category for certain debt instruments and additional guidance on how to apply the business model and contractual cash flow characteristics.

IFRS 15 Revenue from Contracts with Customers - In May 2014, the IASB issued IFRS 15 – Revenue from Contracts with Customers ("IFRS 15") which supersedes IAS 11 – Construction Contracts, IAS 18 – Revenue, IFRIC 13 – Customer Loyalty Programs, IFRIC 15 – Agreements for the Construction of Real Estate, IFRIC 18 – Transfers of Assets from Customers, and SIC 31 – Revenue – Barter Transactions Involving Advertising Services. IFRS 15 establishes a comprehensive five-step framework for the timing and measurement of revenue recognition.

IFRS 2 Share-based Payment - In November 2016, the IASB has revised IFRS 2 to incorporate amendments issued by the IASB in June 2016. The amendment provides guidance on the accounting for i) the effects of vesting and non-vesting conditions on the measurement of cash-settled share-based payments; ii) share-based payment transactions with a net settlement feature for withholding tax obligations and iii) a modification to the terms and conditions of a share-based payment that changes the classification of the transaction from cash-settled to equity-settled. Earlier application is permitted.

The adoption of these standards is not expected to have material impact on the Company's financial statements.

Standard is effective for annual periods beginning on or after January 1, 2019:

IFRS 16 Leases - In June 2016, the IASB issued IFRS 16 - Leases. IFRS 16 establishes principles for the recognition, measurement, presentation and disclosure of leases, with the objective of ensuring that lessees and lessors provide relevant information that faithfully represents those transactions. IFRS 16 substantially carries forward the lessor accounting requirements in IAS 17. Accordingly, a lessor continues to classify its leases as operating leases or finance leases, and to account for those two types of leases differently. However, lessees are no longer classifying leases as either operating leases or finance leases as it is required by IAS 17. Early adoption is permitted if IFRS 15 has also been adopted.

The extent of the impact of adoption of these standards and interpretations on the financial statements of the Company has not been determined.

Forward-Looking Statements

The statements made in this MD&A that are not historical facts contain forward-looking information that involves risk and uncertainties. All statements, other than statements of historical facts, which address the Company's expectations, should be considered forward-looking statements. Certain forward looking information should also be considered future-oriented financial information ("FOFI") as that term is defined in NI 51-102. The purpose of disclosing FOFI is to provide a general overview of management's expectations regarding the anticipated results of operations and capital expenditures. Such statements are based on management's exercise of business judgment as well as assumptions made by and information currently available to management. When used in this document, the words "may", "will", "anticipate", "believe", "estimate", "expect", "intend" and words of similar import, are intended to identify any forward-looking statements. Forward-looking statements are statements about the future and are inherently uncertain, and actual achievements of the Company and its subsidiaries may differ materially from those reflected in the forward-looking statements due to a variety of risks, uncertainties and other factors.

The Company's forward-looking statements are based on the beliefs, expectations and opinions of management on the date the statements are made, and the Company does not assume any obligation to update forward-looking statements if circumstances or management's beliefs, expectations or opinions should change except as required by law. You should not place undue reliance on these forward-looking statements. These statements reflect our current view of future events and are subject to certain risks and uncertainties as contained in the Company's filings with Canadian securities regulatory authorities. Should one or more of these risks or uncertainties materialize, or should underlying assumptions prove incorrect, our actual results could differ materially from those anticipated in these forward-looking statements to reflect events or circumstances after the date hereof, or to reflect the occurrence of any unanticipated events. Although we believe that our expectations are based on reasonable assumptions, we can give no assurance that our expectations will materialize. The forward-looking statements made in this MD&A describe our expectations as at August 28, 2018.

"Dieter Peter"
On behalf of the Board
Dieter Peter
Chief Executive Officer
August 28, 2018