

FORM 7

MONTHLY PROGRESS REPORT

Name of Listed Issuer: Idle Lifestyle Inc. (the "Issuer").

Trading Symbol: IDLE.X

Number of Outstanding Listed Securities: 117,544,685

Date: July 2022

This Monthly Progress Report must be posted before the opening of trading on the fifth trading day of each month. This report 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 Exchange Policies. If material information became known and was reported during the preceding month to which this report relates, this report should refer to the material information, the news release date and the posting date on the Exchange website.

This report is intended to keep investors and the market informed of the Issuer's ongoing business and management activities that occurred during the preceding month. Do not discuss goals or future plans unless they have crystallized to the point that they are "material information" as defined in the Policies. The discussion in this report must be factual, balanced and non-promotional.

General Instructions

- (a) Prepare this Monthly Progress Report 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 items must be in narrative form. State when the answer to any item is negative or not applicable to the Issuer. The title to each item must precede the answer.
- (b) The term "Issuer" includes the 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.

Report on Business

1. Provide a general overview and discussion of the development of the Issuer's business and operations over the previous month. Where the Issuer was inactive disclose this fact.

Until June 24, 2022, the Issuer was actively engaged in the global commercialization of heat-not-burn smoking products, which have the potential to reduce the risks associated with combustible smoking products. The Issuer has developed a patented HNB system that uses proprietary, biodegradable, single-use pods, which are both consumer and environmentally friendly. On June 30, 2022, after receiving approval of the shareholders of the Issuer, and upon a change of name of the Issuer from Poda Holdings, Inc. to Idle Lifestyle Inc. and a symbol change from PODA to IDLE.X, the CSE determined that the Issuer no longer meets the continued listing requirements as set out in CSE Policy 2, Appendix A section 2.9 and has been deemed as an inactive company on the CSE.

In July 2022, the board of directors declared the payment of a special dividend and approved the return of capital on its subordinate voting shares (SVS) and multiple voting shares (MVS), together amounting to a distribution of 41 cents per SVS and 41 cents per MVS on an as-converted-to-subordinate-voting-share basis. The distribution is expected to be paid on or about Aug. 10, 2022, to holders of record of SVS and MVS on Aug. 3, 2022. Accordingly, the timetable for the distribution on Canadian Securities Exchange is expected to be as follows.

Ex dividend date: Aug. 2, 2022

Record date: Aug. 3, 2022

Payment date: Aug. 10, 2022

Note: The ex dividend date is the date on which the shares start trading without the subsequent distribution value; therefore, only shares acquired on or before Aug. 1, 2022, will entitle the shareholder to participate in the distribution. The company notes that Aug. 1, 2022, is an optional holiday in Ontario, Canada, and the Canadian Securities Exchange market will be closed for trading.

The distribution will be of an aggregate amount of approximately \$68.2-million and comprise a return of capital of approximately \$28-million and dividends of approximately \$40.2-million. The shareholders will receive 41 cents per each SVS held, being 21.5 cents in connection with the return of capital and 19.5 cents in connection with the dividend payment, and \$410 per each MVS held, being \$56 in connection with the return of capital and \$354 in connection with the dividend payment .

These dividends are designated by the company as eligible dividends as defined by the Income Tax Act (Canada) and similar provincial or territorial legislation. An enhanced dividend tax credit applies to eligible dividends paid to Canadian residents.

The distribution follows the completion by the company, together with Ryan Selby and Ryan Karkairan, of the sale of substantially all of the assets and properties used in the company's former business to Altria Client Services LLC (ALCS), a subsidiary of Altria Group Inc., for a total purchase price of \$100.5-million (U.S.), subject to certain adjustments and holdbacks on June 24, 2022, pursuant to a definitive agreement dated May 13, 2022. As consideration for the purchased assets, ALCS paid \$55,275,000 (U.S.) to the company, as further described on the company's news release of June 24, 2022.

As a result of completion of the transaction, the company no longer has any material property or assets other than cash on hand plus the cash proceeds of the transaction, which amount to approximately \$69.2-million after satisfying the company's obligations and liabilities. After the distribution, Idle expects to retain approximately \$1-million in cash to explore new business opportunities for the economic benefit of its shareholders, subject to the terms of the asset purchase agreement.

2. Provide a general overview and discussion of the activities of management.

In addition to the developments outlined in Item 1 above, during the month of July, management focused on corporate and administrative activities.

3. Describe and provide details of any new products or services developed or offered. For resource companies, provide details of new drilling, exploration or production programs and acquisitions of any new properties and attach any mineral or oil and gas or other reports required under Ontario securities law.

Not applicable for the month of July.

4. Describe and provide details of any products or services that were discontinued. For resource companies, provide details of any drilling, exploration or production programs that have been amended or abandoned.

The Issuer no longer has any material property including products or services.

5. Describe any new business relationships entered into between the Issuer, the Issuer's affiliates or third parties including contracts to supply products or services,

joint venture agreements and licensing agreements etc. State whether the relationship is with a Related Person of the Issuer and provide details of the relationship.

Not applicable for the month of July.

6. Describe the expiry or termination of any contracts or agreements between the Issuer, the Issuer's affiliates or third parties or cancellation of any financing arrangements that have been previously announced.

Not applicable for the month of July.

7. Describe any acquisitions by the Issuer or dispositions of the Issuer's assets that occurred during the preceding month. Provide details of the nature of the assets acquired or disposed of and provide details of the consideration paid or payable together with a schedule of payments if applicable, and of any valuation. State how the consideration was determined and whether the acquisition was from or the disposition was to a Related Person of the Issuer and provide details of the relationship.

Not applicable for the month of July.

8. Describe the acquisition of new customers or loss of customers.

Not applicable for the month of July.

9. Describe any new developments or effects on intangible products such as brand names, circulation lists, copyrights, franchises, licenses, patents, software, subscription lists and trade-marks.

Not applicable for the month of July.

10. Report on any employee hiring's, terminations or lay-offs with details of anticipated length of lay-offs.

Not applicable for the month of July.

11. Report on any labour disputes and resolutions of those disputes if applicable.

Not applicable for the month of July.

12. Describe and provide details of legal proceedings to which the Issuer became a party, including the name of the court or agency, the date instituted, the principal

parties to the proceedings, the nature of the claim, the amount claimed, if any, if the proceedings are being contested, and the present status of the proceedings.

Not applicable for the month of July.

13. Provide details of any indebtedness incurred or repaid by the Issuer together with the terms of such indebtedness.

Not applicable for the month of July.

14. Provide details of any securities issued and options or warrants granted.

Not applicable for the month of July.

(1) State aggregate proceeds and intended allocation of proceeds.

15. Provide details of any loans to or by Related Persons.

Not applicable for the month of July.

16. Provide details of any changes in directors, officers or committee members.

Not applicable for the month of July.

17. Discuss any trends which are likely to impact the Issuer including trends in the Issuer's market(s) or political/regulatory trends.

Not applicable for the month of July.

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 Certificate of Compliance.
2. As of the date hereof there were 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 7 Monthly Progress Report is true.

Dated **August 2, 2022**_____.

Ryan Selby_____

Name of Director or Senior
Officer

/s/ "Ryan Selby"_____

Signature

CEO_____

Official Capacity

Issuer Details Name of Issuer Idle Lifestyle Inc.	For Month End July 2022	Date of Report YY/MM/DD 22/08/02
Issuer Address Suite 2800 Park Place, 666 Burrard Street		
City/Province/Postal Code Vancouver BC V6C 2Z7		Issuer Telephone No. (778) 322-7975
Contact Name Ryan Selby	Contact Position CEO	Contact Telephone No. (778) 322-7975
Contact Email Address ryan.s@idle-lifestyle.com	Web Site Address n/a	