CROP INFRASTRUCTURE CORP.

(Formerly Fortify Resources Inc.)

(“CROP” or the “Company”)
Yearly Report
For Year Ended February 28, 2019

MANAGEMENT’S DISCUSSION AND ANALYSIS

1.1 Date of Report: June 28, 2019

The following management’s discussion and analysis (“MD&A”) has been prepared as of June 28, 2019 and should be read in conjunction with the consolidated financial statements and accompanying notes for the year ended February 28, 2019, which are prepared in accordance with International Financial Reporting Standards (“IFRS”). All amounts are stated in Canadian dollars unless otherwise indicated.

This MD&A includes certain statements that may be deemed “forward-looking statements”. Forward-looking statements are often, but not always, identified by the use of words such as "anticipate", "plan", "estimate", "expect", "may", "project", "predict", "potential", "could", "might", "should" and other similar expressions. Although the Company believes the expectations expressed in such forward-looking statements are based on reasonable assumptions, such statements are not guarantees of future performance and actual results or developments may differ materially from those in the forward-looking statements. Factors that could cause actual results to differ materially from those in forward-looking statements include market prices, continued availability of capital and financing and general economic, market or business conditions. Investors are cautioned that any such statements are not guarantees of future performance and actual results or developments may differ materially from those projected in the forward-looking statements.

1.2 Nature of Business

Crop Infrastructure Corp. (formerly Fortify Resources Inc.) (“Crop” or the “Company”) was incorporated on May 31, 2011, under the British Columbia Business Corporations Act. The Company changed its name from Fortify Resources Inc. to Crop Infrastructure Corp. on March 5, 2018. The Company’s head office is located at Suite 600, 535 Howe Street, Vancouver, V6C 2Z4.

On March 2, 2018, the Company completed a transaction pursuant to a business combination agreement dated November 3, 2017 with DV Infrastructure Corp. (“DVI”). The Company acquired all of the issued and outstanding common shares of DVI. The transaction resulted in a reverse takeover of the Company by the shareholders of the DVI. The Company intends to continue on with the business of DVI, with DVI as the Company’s wholly-owned operating subsidiary. The historical operations, assets and liabilities of DVI are included in the February 28, 2019 consolidated financial statements, and the comparative figures as at February 28, 2018 and for the year ended August 31, 2017 are those of DVI, which is deemed to be the continuing entity for financial reporting purposes.

Concurrent with the closing of the acquisition, the Company changed its name from Fortify Resources Inc. to Crop Infrastructure Corp., and effected a change in directors, management and business. The new listing symbol also changed to “CROP”.

1.3 Overall Performance

Announcements and Highlights during the year ended February 29, 2019:

- On May 9, 2018, the Company, along with Sentinel Property Management Ltd. ("Sentinel") and Stratto, LLC ("Stratto") entered into an Agreement ("Agreement") to form Humboldt Holdings LLC ("Humboldt"), a US company incorporated on November 13, 2017 in Californian USA. According to the Agreement the company has a 30% interest in Humboldt, and Sentinel has 20%, Stratto has 30% and Quantum Flux, LLC has 20%. The primary business in Humboldt is to complete greenhouse construction, lease land, facilities and agriculture infrastructure to licensed marijuana growers in the State of California. During the year ended February 28, 2019, the Company purchased an additional 19% of Humboldt for total consideration of $1,000,000 by issuing 5,000,000 common shares. According to the Agreement, the net profit (loss) distribution would be 60% for the Company, 30% for Stratto and 10% for Sentinel until the advances are repaid in full. Accordingly, the Company's share of the net loss for the year ended February 28, 2019 is $14,167. The Company has made advances to Humboldt which will be converted to promissory notes in accordance with the Agreement and secured by the assets of Humboldt. Management is in the process of preparing the promissory notes. The advances are non-interest bearing and have no fixed terms of repayment.

- On June 4, 2018, the Company, the Company entered into a Membership Purchase Agreement ("Agreement") with Wheeler Park Properties LLC ("Wheeler"), a Washington State limited liability company in exchange for a commitment to advance up to US$2,500,000 to Wheeler for equipment purchase and retro-fit upgrades of the licensed cannabis greenhouse complex in return for a 30% interest. According to the Agreement, the net profit (loss) distribution will be 60% for the Company until the advances made by the Company have been repaid. As the carrying value of investment is $nil, no loss has been recognized during the year ended February 28, 2019. The unrecognized share of the net loss of Wheeler is $185,099. The Company has made advances to Wheeler which will be converted to promissory notes in accordance with the Agreement and secured by the assets of Wheeler. Management is in the process of preparing the promissory notes. The advances are non-interest bearing and have no fixed terms of repayment.

- The Company accelerated the expiry date of certain private placement warrants from March 5, 2020 to June 26, 2018. If the warrants exercised prior to June 26, 2018, half Incentive Warrant will be granted for each warrant exercised. Each Incentive Warrant will be exercisable to acquire one common share at a price of $0.75 for 24 months. As a result of the accelerated expiry date, 9,349,100 warrants were exercised for gross proceeds of $2,040,129 and consequently, 4,674,550 Incentive Warrants were issued. The remaining 15,661,000 warrants were expired without exercised.

- During the year ended February 28, 2019, the Company issued 2,500,000 common shares and 1,250,000 share purchase warrants in exchange for license and distribution rights in Italy for certain products for a period of three years. The share purchase warrants are exercisable for a period of 18 months for a price of $0.55 per common share of the Company. The fair value of the common shares and share purchase warrants was determined to be $650,000 and $350,000, respectively.

- On July 6, 2018, the Company entered into a member interest purchase agreement with Elite Ventures LLC ("Elite"), a US company incorporated on December 13, 2013 in Nevada, USA, to acquire 49% member interest in Nye County Property in exchange for a commitment to provide advances to Elite. The primary business of Elite is to complete greenhouse construction, lease land, facilities and agriculture infrastructure to licensed marijuana growers in Washington State.

As the carrying value of investment is $nil, no loss has been recognized during the year ended February 28, 2019. The unrecognized share of the net loss of Elite is $300. The Company has made advances to Elite to fund its operations. The advances are secured by the assets of Elite, are non-interest bearing and have no fixed terms of repayment. Elite has entered into a sublease lease agreement for a 791 acre property whereby its annual payments are $447,706. The lease term expires on August 21, 2020. In connection with the same lease agreement, the Company has pledged a security deposit of $160,000 USD in the Company's common shares to the underlying lessor. Elite and the underlying lessee are currently negotiating an extension of the sublease agreement.

- On July 11, 2018, the Company entered into an agreement to own 30% of XHemplar S.R.L. ("XHemplar"), an Italian company incorporated in 2018 in Italy. XHemplar is to complete licensing of marijuana retailing in North-Eastern region of Italy. The Company committed to provide an initial investment of €500,000.

- On July 5, 2018, the Company entered into an agreement ("Agreement") with Ocean Green Management LLC ("Ocean"), a US company incorporated on April 6, 2018 in state of California USA, to partner on multiple applications for cannabis retail locations with the option to purchase the commercial real estate. According to the agreement, Crop has a 30% interest in Ocean. The primary business in Ocean is to complete licensing of marijuana retailing in the State of California. As the carrying value of investment is $nil, no loss has been recognized during the year ended February 28, 2019. The unrecognized share of the net loss of Ocean is $5,898. The Company has made advances to Ocean to fund its operations. The advances are secured by the assets of Ocean, are non-interest bearing and have no fixed terms of repayment.

- On July 31, 2018, the Company, along with Hempire Jamaica, entered into an agreement ("Agreement") to form Jamaica Crop Corp Limited in Jamaica. According to the Agreement the Company held a 49% interest in the entity. The primary business in Hempire is to complete licensing of marijuana retailing in Jamaica. During the year ended February 28, 2019, the Company advanced $134,861 to XHemplar which were deemed uncollectible upon the sale of XHemplar. Upon the sale of the Company's interest in the above noted entities, the Company recorded a gain on sale of $865,139 as no costs had been previously incurred in relation to the Company's interest in these entities.

- On August 22, 2018, the Company has leased an additional 750 acres of contiguous agricultural farmland bringing the total Nevada acreage to 1,065 acres with 240 acres under pivot.

- The Company announced the appointment of Greg Douglas to the Executive Advisory Board who will have a special focus on CROP's Jamaica operations.

- The Company announced that its tenant has now commenced commercial production at Wheeler Park. The facility is designed for perpetual harvest of cannabis at 'The Park', its state-of-the-art facility in Washington State. Crop's licensed tenant grower has now advised the Company that it expects its first harvest of cannabis within weeks and it will be at full scale production in September 2018. The perpetual harvest system utilizes cannabis strains with a 55-60 dayflower cycle. Every other day the tenant grower removes three trays of flowered plants from the finishing end and harvests the plants, while simultaneously loading three new trays with plants to begin the flowering process.

- The Company announced it will launch its first line of Hemp oil infused cosmetic and therapeutic products under the brand "URBAN JUVE", pursuant to its previously announced License Agreement with The Yield Growth Corp.'s subsidiary, Urban Juve Provisions Inc. (formerly Juve Wellness Inc.). The License Agreement gives CROP exclusive rights in Italy to the URBAN JUVE products, as well as non-exclusive distribution rights in the United States.

- On September 24, 2018, the Company has signed a 3-year lease agreement for 800 additional acres of turn key pivot-irrigated agricultural property. The lease cost will be US$550 per acre in 2019 and $700 USD per acre 2020 forward, paid quarterly commencing in March 2019. The property is in close proximity to Crop's existing 1,065 acre Hemp CBD Farm in Nye County Nevada.

- On October 10, 2018, The Company' entered into a lease agreement for 87,120 square foot greenhouse facility in Italy through its 30% owned joint venture with XHemplar.

- On October 11, 2018, the Company announced that its tenant has signed a toll processing deal whereby it will provide its dried hemp-CBD biomass to a processor who will then provide 50% of the finished product as ISO certified CBD isolate to CROP's tenanted farm. The CBD isolate will be sold under the company's brands Hempire, Tiff CBD, infused in to the company's Canna Drink and sold under white label.

- The Company announced warrant exercise incentive program (the "Program"). Under the Program, the exercise price of certain warrants was reduced to $0.40 if exercised prior to November 2, 2018. In addition, one Incentive Warrant was granted for each warrant exercised. Each Incentive Warrant is exercisable to acquire one common share at a price of $0.50 for two years. A total of 5,266,675 warrants were exercised under this program and the Company received gross proceeds of $2,106,670 for the exercise of warrants under this Program.

- On August 22, 2018, The Company's 49% owned Elite Ventures announced that its 1,865 acre Nevada hemp-CBD farm has commenced harvest on the 240 acres planted in July and August of this year.

- On December 4, 2018, the Company has leased an additional 250 acres in Nevada taking the company's 2019 state holdings to 2,115 acres with 1,350 acres already under pivot irrigation.

- On December 6, 2018, the Company announced it is beginning Phase 1 development covering 1,729,000 square feet (40 acres) of outdoor cannabis and 60,000 square feet of greenhouse at its 1,000-acre cannabis farm in Nevada.

- On December 12, 2018, the Company announced that CROP CEO, Michael Yorke, says the US Farm Bill, so pivotal to the future of the hemp-CBD and cannabis industry, has advanced to within a hair's breadth of becoming law.

- On December 13, 2018, the Company announced its large Italian CBD greenhouse facility has been upgraded and is ready for the start of the 2019 growing season.

- On January 3, 2019, the Company announced its 49% owned subsidiary Elite Ventures has graded and cleared the 40 acres with construction to begin on the security wall next week.

- On January 7, 2019, the Company announced its 49% owned subsidiary Elite Ventures is nearing completion of a 1,600 square foot genetics, tissue culturing and micropropagation laboratory at the company's Nevada Farms. The objective of the team and the lab will be to provide 10,000,000 plant starts for the company's 2,115 acres of CBD farms. By propagating in the lab, the company will save approximately $3.0 Million in seed and planting costs for the 2019 season.
- On February 5, 2019, the Company announced final inspection has been completed at its THC cultivation, production, commercial kitchen and extraction facility in Nevada. The final medical and recreational licenses are expected to be granted later this month.
- On February 7th, 2019, the Company announced its Washington State tenant's first crops have had successful test results.
- On February 12th, 2019 the Company announced it has received confirmation that its San Bernardino retail cannabis business application has now advanced to stage four of the application review process.
- On February 14th, 2019, the Company announced that its its 49% owned subsidiary, Elite Ventures ("Elite") reported that Hempire, the company's Nevada tenant, has been issued with a 2019 hemp handler, hemp nursery and hemp grower licenses covering 1,350 irrigated acres on its 2,115 acres of owned or leased CBD focused lands.
- On February 21st, 2019, the Company announced it has signed an agreement with Antler Retail Inc., whereby Hempire and CROP will provide Antler with finished packaged goods under the Antler brand.
- Management continued to actively focus on capital raising to support the company's business, marketing initiatives and general working capital.

1.4 Results of Operations

Selected Annual Information and Result of Operations

	February 28, 2019 $	February 28, 2018 $	December 31, 2017 $
Net loss	(15,284,585)	(758,932)	(500,849)
Basic and diluted loss per share	(0.14)	(0.03)	(0.02)
Cash	5,661,994	490,677	1,432,383
Total Assets	24,444,947	4,386,307	4,355,771
Non-Current Liabilities	3,412,964	Nil	Nil

Year ended February 28, 2019 and 2018

During the year ended February 28, 2019, the Company incurred net loss of $15,284,585 (February 28, 2018- $758,932). The net loss includes listing expense of $465,284 and share-based compensation of $5,853,480. The net loss includes the gain on sale of the subsidiary of $865,139 and impairment of intangible asset of $292,683. As at February 28, 2019, the Company had a positive working capital of $6,284,881 (February 28, 2018- $481,860) and an accumulated deficit of $16,043,517 (February 28, 2018- $758,932).

On February 25, 2019, the Company sold its interest in two subsidiaries in exchange for 10,000,000 common shares of a private corporation. The fair value of the common shares received was determined to be $1,000,000. No change in fair value was observed between February 25, 2019 and February 28, 2019.

During the year, the Company incurred professional fees in the amount of $2,290,425 compared to $116,311 during the prior year due to increased third party consulting services and operational activities of the Company. The professional fees include all fees and related expenses. The increase is mainly to due to RTO, more corporate activities and operational activities of the Company. In addition, the first six months in 2017 was inactive with no operations.

During the year, the consulting fees increased to $2,431,212 from $500,084 due to increase consulting services in connection with the RTO, and proposed business operation expansion.

Advertising and promotion increased to $4,224,410 compared to $65,583 in prior year mainly due to more marketing and promotional efforts and actively promoting its business and market awareness during the year.

During the year, the Company incurred general and administration expenses of $371,629 compared to $76,954 during the prior year due to the start up of the business and commencement of operational activities. The Company has no payroll and engages consultants on as needed basis.

The Company incurred $35,614 in interest and bank charges during the year compared to $Nil in the prior year due to interest fees for the loans, bank fees and transfer charges.

SUMMARY OF QUARTERLY RESULTS

The following is selected financial information as prepared in Canadian dollars under International Financial Reporting Standards derived from the Company's most recently completed fiscal quarters:

	Revenue $	Net Loss for the Period $	Basic and Diluted Loss Per Share $
May 31, 2017	–	–	–
August 31, 2017	–	–	–
November 30, 2017	–	(500,849)	(0.01)
February 28, 2018	–	(258,120)	(0.00)
May 31, 2018	–	(4,281,672)	(0.24)
August 31, 2018	–	(4,963,013)	(0.05)
November 30, 2018	–	(5,074,206)	(0.04)
February 28, 2019	–	(1,110,011)	(0.01)

1.5 Liquidity and Capital Resources

As at February 28, 2019, the Company has total assets of $24,444,947 and a positive working capital of $6,284,881.

At February 28, 2019, the Company had cash of $5,661,994 (February 28, 2018- $490,677) and a positive working capital of $6,284,881 (February 28, 2018- $481,860). As of February 28, 2019, the Company advanced DVG LLC $1,830,756 and Humboldt $2,565,752 to commence operations. Also, the Company advances to Wheeler Park Properties LLC $5,615,995, Elite Ventures LLC $5,207,919, Ocean Green Management LLC $62,502, as part of the JV Agreements. The advances secured by the assets of the Company they were advanced to. The advances are non-interest bearing and have no fixed terms of repayment.

Cash utilized in operating activities during the year ended February 28, 2019, was $6,614,952 (year ended February 28, 2018 – $750,015).

At February 28, 2019, share capital was $33,954,197 comprising 154,158,731 issued and outstanding common shares.

At present, the Company's operations generate minimal cash inflows and its financial success after February 28, 2019 is dependent on management's ability to continue to obtain sufficient funding to sustain operations through the development.

The Company may not be able to generate sufficient cash flows from its operations in the foreseeable future to support its working capital needs. As a result, the Company will have to rely on funding through future equity issuances and through short term borrowing in order to finance ongoing operations and the construction. The ability of the Company to raise capital will depend on market conditions and it may not be possible for the Company to issue shares on acceptable terms or at all.

1.6 Share Capital

As at February 28, 2019, the Company had 154,158,731 common shares issued and outstanding, of which 10,475,250 common shares remain in escrow.

1.7 Share Purchase Warrants

As at February 28, 2019, the Company had 45,707,369 share purchase warrants issued and outstanding. The warrants are exercisable ranging from $0.12 to $0.75 and expire between June 2, 2019 and February 21, 2022. The weighted average life remaining for the warrants was 1.93 years.

1.8 Stock Options

Stock Option Plan

On March 22, 2012, the Company approved a Stock Option Plan (the "Plan") authorizing the issuance of a maximum of 10% of the Company's outstanding common shares on each grant date, inclusive of all shares reserved for issuance pursuant to previously granted stock options. Stock options to purchase common shares of the Company under the Plan may be granted by the Board of Directors to a director, officer, employee or consultant of the Company. The stock options are subject to vesting limitations, exercise price, and exercise periods, to a maximum term of 5 years, as determined by the Board of Directors.

As at February 28, 2019 and the date of this report, there are 6,681,000 stock options outstanding. The options are exercisable ranging from $0.20 to $0.50 and expire between March 13, 2019 and February 21, 2021. The weighted average life remaining for the options was 0.73 years.

1.9 Off Balance Sheet Arrangements

There are no off-balance sheet arrangements to which the Company is committed. The Company is not a party to any off-balance sheet arrangements that have, or are reasonably likely to have, a current or future material effect on the Company's financial condition, changes in financial condition, revenues, expenses, results of operations, liquidity, capital expenditures or capital resources.

1.10 Transactions with Related Parties

Key management personnel receive compensation in the form of short-term employee benefits, share-based payments, and post-employment benefits. Key management personnel include the Chief Executive Officer, Chief Financial Officer, and directors of the Company. The remuneration of key management is as follows:

	Year ended February 28, 2019	Fourteen months ended February 28, 2018
	$	$
Consulting fees paid to officers and directors	438,984	-
Professional fees paid to officers	186,900	-
Share-based compensation	637,000	-
	1,262,884	-

As at February 28, 2019, the Company has advanced $64,785 (February 28, 2018 - $Nil) to a company under common control. The amount is unsecured, non-interest bearing, and has no fixed terms of repayment.

1.11 Subsequent Events

- The Company and Stratto, LLC formed Oklahoma Ventures Group, LLC, pursuant to an agreement whereby the Company owns 49% of Oklahoma Ventures Group, LLC and will provide advances to fund its operations.

- The Company issued 1,615,660 common shares in exchange for services and outstanding liabilities to various vendors.

- The Company issued 11,864,000 common shares for the exercise of stock options.

- The Company granted 8,850,000 stock options to various consultants exercisable at a price of $0.30 per common share for a period of one year from the date of grant.

1.12 Critical Accounting Estimates

The preparation of consolidated financial statements in conformity with IFRS requires management to make judgements, estimates and assumptions that are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which affect the application of accounting policies and the reported amounts of assets, liabilities and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised and in any future periods affected. The determination of listing expense, valuation of shares and warrants deemed issued in connection with the reversed acquisition, and the assumptions and models used for estimating fair value for share-based payment transactions constituted significant areas of estimates.

Critical judgements in applying accounting policies that have the most significant effect on the amounts recognized in the consolidated financial statements include the following:

- the determination of whether or not an investment is considered a joint arrangement or an investment in associates
- the collectability of loans and advances
- the determination of deferred income tax assets and liabilities
- the evaluation of the Company's ability to continue as a going concern

1.13 Changes in Accounting Policies

The Company adopted the following standards for the year ended February 28, 2019:

- IFRS 9 Financial Instruments
- IFRS 15 - Revenue from Contracts with Customers
- IFRS 2 Share-based Payment

The mandatory adoption of the above revised accounting standards and interpretations on March 1, 2018 had no significant impact on the Company's consolidated financial statements for the current period or prior year presented.

Accounting standards issued but not yet applied

The following new standards and interpretations are not yet effective and have not been applied in preparing these financial statements.

Effective for annual periods beginning on or after January 1, 2019:

- IFRS 16 - Leases specifies how an IFRS reporter will recognize, measure, present and disclose leases. The standard provides a single lessee accounting model, requiring lessees to recognize assets and liabilities for all leases unless the lease term is 12 months or less or the underlying asset has a low value. Lessors continue to classify leases as operating or finance, with IFRS 16's approach to lessor accounting substantially unchanged from its predecessor, IAS 17. The extent of the impact of adoption has not yet been determined.

The Company does not expect the adoption of IRFS 16 to have a material impact on its consolidated financial statements.

1.14 Financial Instruments and Other Instruments

The Company is exposed to varying degrees to a variety of financial instrument related risks:

Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge any obligations. The Company's cash and receivables are exposed to credit risk. The Company reduces its credit risk on cash by placing these instruments with institutions of high credit worthiness and the loans and advances will be secured by the assets of DVG which mitigates the credit risk

Fair value

The carrying value of cash approximated the fair value because of the relatively short-term nature of these instruments.

Interest rate risk

Interest rate risk is the risk the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. Financial assets and liabilities with variable interest rates expose the Company to cash flow interest rate risk. The Company does not hold any financial liabilities with variable interest rates. The Company does maintain bank accounts which earn interest at variable rates but it does not believe it is currently subject to any significant interest rate risk.

Liquidity risk

The Company's ability to continue as a going concern is dependent on management's ability to raise required funding through future equity issuances and through short-term borrowing. The Company manages its liquidity risk by forecasting cash flows from operations and anticipating any investing and financing activities. Management and the Board of Directors are actively involved in the review, planning and approval of significant expenditures and commitments.

Financial assets and liabilities measured at fair value are classified into one of three levels in the fair value hierarchy according to the relative reliability of the inputs used to estimate the fair values. The three levels of the fair value hierarchy are:

- Level 1 – Unadjusted quoted prices in active markets for identical assets or liabilities;
- Level 2 – Inputs other than quoted prices that are observable for the asset or liability either directly or indirectly; and
- Level 3 – Inputs that are not based on observable market data.

The fair value of loan and advances and accounts payable approximate fair value due to the short term nature of the financial instruments. Cash is classified as fair value through profit or loss and is measured using level 1 inputs of the fair value hierarchy.

1.15 Other MD&A Requirements

Disclosure of Outstanding Share Data

a. Authorized:

Unlimited common shares with no par value

b. Common Shares Issued:

Balance, February 28, 2019	154,158,731
Balance, June 28, 2019	167,638,387

As of this reporting date, there were 10,475,250 common shares held in escrow.

Risk Factors

The Company is focused on more select market introduction and development. The failure to generate future sales in the Company's main products could have a significant and adverse affect on the Company.

The Company success will depend in large measure on certain key personnel. The loss of the services of such key personnel could have a material adverse affect on the Company. The Company does not anticipate having key person insurance in effect for management. The contributions of these individuals to the immediate operations of the Company are of central importance. In addition, there can be no assurance that the Company will be able to continue to attract and retain all personnel necessary for the development and operation of its business.

The Company has incurred a net loss for the year ended February 28, 2019 of $15,284,585 and has a deficit of $16,043,517. Management is continuing efforts to attract additional equity and capital investors and implement cost control measures to maintain adequate levels of working capital. Nevertheless, there can be no assurance provided with respect to the successful outcome of these ongoing actions. If the Company is unable to obtain additional financing on reasonable terms, the Company may be required to curtail or reduce its operations to continue as a going concern.

In addition, the Company's limited working capital could affect the Company's ability to seize upon opportunities requiring investment, or to reinvest in its products in a timely manner.